

Module Exemption Guide for Other Degrees

Macquarie University, Australia

Exemption criteria:

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	ACCG100 Accounting 1A ACCG101 Accounting 1B ACCG224 Intermediate Financial Accounting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	ACCG200 Fundamentals of Management Accounting ACCG301 Organisational Planning and Control ACCG101 Accounting 1B
Assurance (ASF)	ACCG340 Auditing and Assurance Services
Financial Management (FMF)	None
Singapore Taxation (TXF)	None

The above list of university modules names/codes are determined based on the course information submitted by the Candidates for their FP applications. Hence, the list is not exhaustive, and is subject to subsequent reviews and changes. Exemptions granted will be subject to ACRA's sole discretion at any time.