

## **Module Exemption Guide for Other Degrees**

### **The University of Queensland, Australia**

Exemption criteria:

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by the university)</b>
Principles of Financial Reporting (PFF)	None
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	ACCT2102 Principles of Management Accounting; <b>AND</b> ACCT3104 Management Accounting
Assurance (ASF)	ACCT3101 Auditing and Public Practice
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.*