

## Module Exemption Guide for Accredited Degrees

### Murdoch University, Australia Bachelor of Business in Accounting

Exemption criteria:

Before 1 November 2023

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	MBS679 Accounting Theory and Governance <b>And</b> MBS678 Corporate Accounting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	None
Assurance (ASF)	BUS306 / BUS312 Auditing <b>OR</b> MBS634 Auditing <b>OR</b> MBS680 Auditing
Financial Management (FMF)	<u>Modules Combination 1:</u> BUS224 Corporate Finance <b>and</b> BUS311 / BUS329 Investment Analysis <b>OR</b> <u>Modules Combination 2:</u> MBS605 Business Finance <b>and</b> MBS513 Accounting for Managers <b>OR</b> <u>Modules Combination 3:</u> MBS546 Business Finance MBS665 Business Valuation
Singapore Taxation (TXF)	None

Exemption criteria:

After 1 November 2023

<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)	BUS163 Introduction to Accounting BUS285 Technology & Accounting Processes BUS304 Accounting Theory & Accountability BUS356 Contemporary Financial Accounting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	BUS163 Introduction to Accounting BUS285 Technology & Accounting Processes BUS287 Management Accounting
Assurance (ASF)	BUS306 Auditing
Financial Management (FMF)	BUS140 Introduction to Finance BUS163 Introduction to Accounting BUS286 Corporate Finance
Singapore Taxation (TXF)	BUS303 Taxation

*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.*

**Module Exemption Guide for Other Degrees**  
**Murdoch University, Australia**  
**Master in Professional Accounting**

Exemption criteria:

After 1 November 2023

<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)	MBS679 Accounting Theory and Governance <b>And</b> MBS678 Corporate Accounting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	None
Assurance (ASF)	BUS306 / BUS312 Auditing <b>OR</b> MBS634 Auditing <b>OR</b> MBS680 Auditing
Financial Management (FMF)	<u>Modules Combination 1:</u> BUS224 Corporate Finance <b>and</b> BUS311 / BUS329 Investment Analysis <b>OR</b> <u>Modules Combination 2:</u> MBS605 Business Finance <b>and</b> MBS513 Accounting for Managers <b>OR</b> <u>Modules Combination 3:</u> MBS546 Business Finance MBS665 Business Valuation
Singapore Taxation (TXF)	None