

Module Exemption Guide for Professional Qualifications

CPA Australia

Exemption criteria:

- Applicants are required to hold recognised undergraduate degree(s) or recognised diploma, **and have completed the relevant CPA Australia examinations** to be eligible to seek module exemptions from FP.

| Singapore CA Qualification (Foundation) Module | With a pass grade in the modules listed (including exemptions granted by CPA Australia) |
|---|--|
| Principles of Financial Reporting (PFF) | Foundations of Accounting AND Financial Accounting and Reporting |
| Advanced Financial Reporting (AFF) | Financial Reporting |
| Accounting for Decision Making (ADF) | Management Accounting |
| Assurance (ASF) | Advanced Audit and Assurance |
| Financial Management (FMF) | Business Finance AND Financial Accounting and Reporting |
| Singapore Taxation (TXF) | Singapore Taxation |

The above list of CPA Australia 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.