

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

Exemption criteria:

After 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)	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

Murdoch University, Australia
Master in Professional Accounting

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)	MBS678 Corporate Accounting MBS679 Accounting Theory and Governance MBS544 Accounting Processes
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	MBS539 Accounting for Managers MBS669 Management Accounting
Assurance (ASF)	MBS680 Auditing MBS544 Accounting Processes
Financial Management (FMF)	MBS546 Business Finance MBS518 Principles of Business Governance MBS669 Management Accounting MBS665 Business Valuation MBS679 Accounting Theory and Governance MBS539 Accounting for Managers
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.