

Module Exemption Guide for Other Degrees

The University of Melbourne, 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)	ACCT20002 Intermediate Financial Accounting; AND ACCT30001 Analysis of Firms and Financial Statements (previously known as ACCT30001 Financial Accounting Theory) OR ACCT90004 Accounting for Decision Making; AND ACCT90012 Corporate Reporting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	ACCT20001 Cost Management; AND ACCT30002 Enterprise Performance Management OR ACCT90009 Strategic Cost Management; AND ACCT90010 Strategic Performance Management
Assurance (ASF)	ACCT30004 Auditing and Assurance Services OR ACCT90014 Auditing and Assurance Services
Financial Management (FMF)	ACCT30001 Analysis of Firms and Financial Statements (previously known as ACCT30001 Financial Accounting Theory); AND ACCT30002 Enterprise Performance Management; AND ECON20001 Intermediate Macroeconomics; AND FNCE20001 Business Finance OR ACCT10001 Accounting Reports and Analysis; AND ACCT30002 Enterprise Performance Management; AND FNCE20001 Business Finance OR

	ACCT90060 Financial Management; AND ACCT90004 Accounting for Decision Making; AND ACCT90010 Strategic Performance Management OR ACCT10001 Accounting Reports and Analysis; AND FNCE10002 Principles of Finance; AND ACCT30002 Enterprise Performance Management; AND FNCE20005 Corporate Financial Decision Making
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.