

Module Exemption Guide for Other Degrees

The University of New South Wales, 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)	<u>Modules Combination 1:</u> ACCT5930 Financial Accounting ACCT5942 Corporate Accounting and Regulation ACCT5943 Advanced Financial Reporting OR <u>Modules Combination 2:</u> ACCT2542 Corporate Financial Reporting and Analysis ACCT3563 Issues in Financial Reporting and Analysis
Advanced Financial Reporting (AFF)	ACCT2542 Corporate Financial Reporting and Analysis ACCT3563 Issues in Financial Reporting and Analysis
Accounting for Decision Making (ADF)	<u>Modules Combination:</u> ACCT5996 Management Accounting and Business Analysis ACCT5931 Strategic Management Accounting OR ACCT2522 Management Accounting 1 OR ACCT2522 Management Accounting for Decision Analysis
Assurance (ASF)	ACCT3708 / ACCT5908 Auditing and Assurance Services
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 and/or accreditation of the university degrees. 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.