

Module Exemption Guide for Other Degrees

The University of Western Australia, 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)	ACCT1101 Financial Accounting ACCT2201 Corporate Accounting ACCT3321 Financial Accounting: Theory and Practice
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	<u>Modules Combination 1:</u> ACCT2112 Management Accounting ACCT3206 Performance Measurement and Evaluation OR <u>Modules Combination 2:</u> ACCT2112 Management Accounting ACCT3323 Strategic Management Accounting
Assurance (ASF)	ACCT3322 Auditing
Financial Management (FMF)	<u>Modules Combination 1:</u> ACCT1101 Financial Accounting FINA1221 Introduction to Finance FINA2207 Business Analysis and Valuation FINA3326 Applied Financial Management OR <u>Modules Combination 2:</u> ACCT1101 Financial Accounting ECON3236 International Finance FINA1221 Introduction to Finance FINA2222 Corporate Financial Policy FINA3304 Banking: Theory and Practice
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.