

## Module Exemption Guide for Other Degrees

### University of Toronto, Canada

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)	<p><u>Modules Combination 1:</u>  RSM219 Introduction to Financial Accounting  RSM220 Financial Accounting  RSM221 Intermediate Financial Accounting I  RSM320 Intermediate Financial Accounting II</p> <p><b>OR</b></p> <p><u>Modules Combination 2:</u>  MGT120 Financial Accounting I  MGT220 Financial Accounting II  MGT224 Financial Accounting Theory &amp; Policy I  MGT322 Financial Accounting Theory &amp; Policy II</p>
Advanced Financial Reporting (AFF)	<p><u>Modules Combination 1:</u>  RSM220 Financial Accounting  RSM221 Intermediate Financial Accounting I  RSM321 Advanced Accounting Topics</p> <p><b>OR</b></p> <p><u>Modules Combination 2:</u>  MGT220 Financial Accounting II  MGT322 Financial Accounting Theory &amp; Policy II  MGT426 Advanced Accounting</p>
Accounting for Decision Making (ADF)	<p>RSM222 Management Accounting I</p> <p><b>OR</b></p> <p><u>Modules Combination:</u>  MGT223 Management Accounting I  MGT323 Managerial Accounting II</p>
Assurance (ASF)	<p><u>Modules Combination:</u>  RSM323 Auditing I  RSM427 Auditing and Information Systems</p> <p><b>OR</b></p> <p>MGT321 Auditing</p>

Financial Management (FMF)	<p><u>Modules Combination 1:</u>  RSM333 Introduction to Corporate Finance  RSM332 Capital Market Theory  RSM230 Financial Markets  RSM222 Management Accounting I  RSM322 Management Accounting and Decision Making</p> <p><b>OR</b></p> <p><u>Modules Combination 2:</u>  MGT338 Business Finance I  MGT339 Business Finance II  MGT330 Investments</p>
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.*