

**APPLYING CRITERIA APPLICABLE FOR EACH SUBJECT**

Subject	Level	Sub No	Qualifications Required			
Financial Accounting Basics	Level AA1	FAB AA11	SAT /FMAAT			
			MAAT with either of qualifications below			
			Degree in Management/ Accountancy			
			CA Business Level/Intermediate/ L-II			
			CIMA - Managerial Level			
			HNDA			
Quantitative Methods for Business	Level AA1	QMB AA12	Degree in Mathematics			
			Degree in Statistics			
			Any Degree with Statistics as a main Subject			
			Economics for Business and Accounting	Level AA1	EBA AA13	Degree in Economics
						Any Degree with Economics as a main Subject
						Business Operations & Management
MAAT with either of qualifications below						
Degree in Commerce						
Degree in Management						
HNDA						
Advanced Financial Accounting	Level AA2	AFA AA21	SAT /FMAAT			
			MAAT with either of qualifications below			
			Degree in Management/ Accountancy			
			CA Corporate Level /Final/ S-I			
			CIMA - Strategic Level			
			ACCA Level 03 - Professional			
Cost Accounting & Reporting	Level AA2	CAR AA22	Degree in Accountancy/ Finance			
			CA Passed Finalist			
			CIMA Passed Finalist			
Business Law and Ethics	Level AA1	BLE AA25	LLB			
			Attorney at law			
Business Management & Strategy	Level AA3	BMS AA26	Degree in Management			
			CA Passed Finalist			
			CIMA Passed Finalist			
			Any Degree with Strategic Management as main subject			
Financial Accounting & Reporting	Level AA3	FAR AA31	Degree in Accountancy			
			CA Passed Finalist			
			CIMA Passed Finalist			
Management Accounting and Finance	Level AA3	MAF AA32	Degree in Accountancy			
			CA Passed Finalist			
			CIMA Passed Finalist			
Processes, Controls and Audit	Level AA3	PCA AA34	CA Passed Finalist with 03 years audit experience immediate prior to the qualification			
Corporate and Personal Taxation	Level AA2	CPT AA35	SAT/ FMAAT Members			
			Any Degree with Taxation as main subject			
			CA Passed Finalist			
Effective Communication Skills	Skill Capstone	ECS SS1	Degree in English			
			Any Degree with English as a main Subject			
			English Trained Teachers			
IT Skills	Skill Capstone	ITS SS2	Degree in IT			
			ACS / BCS			