

APPLYING CRITERIA APPLICABLE FOR EACH SUBJECT

Level	Subject Name	Subject No	Required Qualifications
LEVEL I	Financial Accounting (FAC)	101	SAT /FMAAT
			MAAT with either of qualifications below
			- Degree in Management/ Accountancy Or
			- CA Business Level/Intermediate/ L-II Or
			- CIMA - Managerial Level Or
	- ACCA Level 02 - Skills Or HNDA		
	Business Mathematics & Statistics (BMS)	102	Degree in Mathematics Or
			Degree in Statistics Or
			Any Degree with Statistics as a Main Subject
	Economics (ECN)	103	Degree in Economics Or
			Any Degree with Economics as a Main Subject
	Business Environment (BEN)	104	SAT /FMAAT
Trained Teachers			
MAAT with either of qualifications below			
- Degree in Commerce Or			
- Degree in Management Or			
- HNDA			
LEVEL II	Advanced Financial Accounting & Costing (AFC)	201	SAT /FMAAT
			MAAT with either of qualifications below
			- Degree in Management/ Accountancy Or
			- CA Corporate Level /Final/ S-I Or
			- CIMA - Strategic Level Or
	- ACCA Level 03 - Professional Or HNDA		
	Information Systems in Digital Environment (ISD)	202	Any Degree with IT as a Main Subject Or
			ACS / BCS/ICT Teachers
Business Law (BLA)	203	LLB Or	
		Attorney at law	
Business Management (BMA)	204	Degree in Management Or	
		CA Passed Finalist Or	
		CIMA Passed Finalist Or	
		Any Degree with Strategic Management as Main Subject	
LEVEL III	Financial Reporting (FAR)	301	Degree in Accountancy Or
			CA Passed Finalist Or
			CIMA Passed Finalist
	Management Accounting & Finance (MAF)	302	Degree in Accountancy Or
			CA Passed Finalist Or
			CIMA Passed Finalist
	Financial Controls & Audit (FCA)	303	CA Passed Finalist with 03 years audit experience immediate prior to the qualification
	Corporate & Personal Taxation (CPT)	304	SAT/FMAAT
CA Passed Finalist Or			
Member of Institute of Taxation			
SKILL	Business Communication (BC)	310	Degree in English Or
			Any Degree with English as a main Subject Or
			English Trained Teachers

Note : If you are a foreign degree holder , the approved letter issued by UGC to relevant University should be submitted in addition to your certificates

