

# KASNEB

## GENERAL GUIDELINES ON EXEMPTIONS FOR QUALIFYING DEGREES AND DIPLOMAS UNDER THE REVISED SYLLABUSES (UPDATED 30 JULY 2015)

### Introduction

The KASNEB policy on exemptions provides that exemptions will be granted on a paper by paper basis. In addition, applicants for exemptions will be required to demonstrate that they have covered to a sufficient degree the content of the papers in which they seek exemptions in their respective qualifications.

A comprehensive policy on exemptions under the revised examination syllabuses is in the process of development and will incorporate the various qualifications offered by recognised institutions in Kenya and outside Kenya. The institutions of higher learning have been requested to submit their curricular to facilitate the development of the comprehensive exemption policy.

The following qualifications have so far been analysed and considered for grant of exemptions as analysed below. Students with the underlisted qualifications are however advised that the exemptions will not be automatic and each application will be considered on its own merit based on specific units covered. Students are also advised that coverage of introductory papers only, for instance in Financial Accounting, will not be considered for exemption purposes. In addition, in economics, for instance, candidates will be required to have covered both micro-economics and macro-economics, ideally as two distinct papers before consideration for exemption in the Economics paper.

### I. EXEMPTIONS FOR VARIOUS CATEGORIES OF DEGREES

QUALIFICATION	EXEMPTIONS				
	CPA	CS	CICT	CIFA	CCP
(i) Bachelor of Commerce/ Business Management (Accounting option)	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Management Accounting</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law ( Note: <i>Elective in Daystar University</i>)</li> <li>Financial Management</li> </ul> <p><b>Nb:</b></p> <p>(i) Exemptions in the Public Finance and Taxation paper will only be considered if an applicant has covered an equivalent paper or a paper with a bias in taxation.</p> <p>(ii) Graduates with a minor in Information Technology, <b>as indicated on the degree certificate</b>, will also be exempted in the Management Information Systems paper.</p>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Commercial Law</li> <li>Business Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law ( Note: <i>Elective in Daystar University</i>)</li> <li>Financial Management</li> </ul> <p><b>Nb:</b></p> <p>(i) Exemptions in the Public Finance and Taxation paper will only be considered if an applicant has covered an equivalent paper or a paper with a bias in taxation.</p>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Financial Institutions and Markets</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Corporate Finance</li> </ul> <p><b>Nb:</b></p> <p>Exemptions in the Public Finance and Taxation paper will only be considered if an applicant has covered an equivalent paper or a paper with a bias in taxation.</p>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law (Note: <i>Elective in Daystar University</i>)</li> <li>Financial Management</li> </ul> <p><b>Nb:</b></p> <p>(i) Exemptions in the Public Finance and Taxation paper will only be considered if an applicant has covered an equivalent paper or a paper with a bias in taxation.</p>

		(ii) Graduates with a minor in Information Technology, <b>as indicated on the degree certificate</b> , will also be exempted in the Management Information Systems paper.			(ii) Graduates with a minor in Information Technology, <b>as indicated on the degree certificate</b> , will also be exempted in the Management Information Systems paper
(ii) Bachelor of Commerce/ Business Management (Finance Option and Micro-Finance Option)	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Management Accounting</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law (excluding Micro-Finance option, <i>and Elective in Daystar University</i>)</li> <li>Financial Management</li> </ul> <p><b>Nb:</b></p> <p>(i) Exemptions in the Public Finance and Taxation paper will only be considered if an applicant has covered an equivalent paper or a paper with a bias in taxation.</p> <p>(ii) Graduates with a minor in Information Technology, <b>as indicated on the degree certificate</b>, will also be exempted in the Management Information Systems paper.</p>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Commercial Law</li> <li>Business Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law (excluding Micro-Finance option and <i>Elective in Daystar University</i>)</li> <li>Financial Management</li> </ul> <p><b>Nb:</b></p> <p>(i) Exemptions in the Public Finance and Taxation paper will only be considered if an applicant has covered an equivalent paper or a paper with a bias in taxation.</p> <p>(ii) Graduates with a minor in Information Technology, <b>as indicated on the degree certificate</b>, will also be exempted in the Management Information Systems paper.</p>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Financial Institutions and Markets</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Corporate Finance</li> </ul> <p><b>Nb:</b> Exemptions in the Public Finance and Taxation paper will only be considered if an applicant has covered an equivalent paper or a paper with a bias in taxation</p>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law (excluding Micro-Finance option, <i>Elective in Daystar University</i>)</li> <li>Financial Management</li> </ul> <p><b>Nb:</b></p> <p>(i) Exemptions in the Public Finance and Taxation paper will only be considered if an applicant has covered an equivalent paper or a paper with a bias in taxation.</p> <p>(ii) Graduates with a minor in Information Technology, <b>as indicated on the degree certificate</b>, will also be exempted in the Management Information Systems paper</p>
(iii) Bachelor of Economics and Finance	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law (only in selected cases where paper covered)</li> <li>Financial Management</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Business Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law (only in selected cases where paper covered)</li> <li>Financial Management</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Corporate Finance</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law (only in selected cases where paper covered)</li> <li>Financial Management</li> </ul>

(iv) Bachelor of Financial Economics	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Business Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>
(v) Bachelor of Science (International Business Administration) – Finance Concentration/ Major	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Financial Management</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Commercial Law</li> <li>Business Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Financial Management</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Financial Institutions and Markets</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Corporate Finance</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Financial Management</li> </ul>
(vi) Bachelor of Arts (Economics)	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Business Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>
(vii) Bachelor of Science in Economics and Statistics	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Business Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>
(viii) Bachelor of Arts (General)	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> <li>Commercial Law (only in selected cases where paper covered)</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Business Communication</li> <li>Commercial Law (only in selected cases where paper covered)</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> <li>Commercial Law (only in selected cases where paper covered)</li> </ul>
(ix) Bachelor of Education (Arts)	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Commercial Law</li> <li>Business Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>

(x) Bachelor of Commerce (Actuarial Science)	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Commercial Law</li> <li>Business Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>
(xi) Bachelor of Science (Actuarial Science) - JKUAT	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul> <b>Section 4:</b> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Business Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul> <b>Section 4:</b> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <b>Section 4:</b> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>
(xii) Bachelor of Science (Management Science Option)	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul> <b>Section 4:</b> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Commercial Law</li> <li>Business Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul> <b>Section 4:</b> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <b>Section 4:</b> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>
(xiii) Bachelor of Purchasing and Supply Chain Management	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul> <ul style="list-style-type: none"> <li>* Financial Accounting - certain cases only upon further review of application</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Commercial Law</li> <li>Business Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul> <ul style="list-style-type: none"> <li>* Principles of Accounting - certain cases only upon further review of application</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <ul style="list-style-type: none"> <li>* Principles of Accounting - certain cases only upon further review of application</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul> <ul style="list-style-type: none"> <li>* Financial Mathematics and Principles of Accounting - certain cases only upon further review of application</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul> <ul style="list-style-type: none"> <li>* Principles of Accounting - certain cases only upon further review of application</li> </ul>
(xiv) Bachelor of Business Administration (Management Option)	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Commercial Law</li> <li>Business Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <b>Section 3:</b> <ul style="list-style-type: none"> <li>Principles and Practice of Management</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Financial Mathematics</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>

(xv) Bachelor Commerce (Marketing Option)	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Commercial Law</li> <li>Business Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> <li>Principles of Accounting</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Marketing and Public Relations</li> </ul>
(xvi) Bachelor of Science in Mathematics and Computer Science	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Management Information Systems</li> <li>Quantitative Analysis</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Business Communication</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Management Information Systems</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Introduction to Computing</li> <li>Entrepreneurship and Communication</li> <li>Computer Mathematics</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Database Systems</li> <li>Systems Analysis and Design</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> <li>Financial Mathematics</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Management Information Systems</li> <li>Quantitative Analysis</li> </ul>
(xvii) Bachelor of Science in Mathematics	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Business Communication</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> <li>Financial Mathematics</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 4:</b></p> <ul style="list-style-type: none"> <li>Quantitative Analysis</li> </ul>
(xviii) Bachelor of Laws (LLB)	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law</li> </ul> <p><b>Nb:</b></p> <p>(i) Advocates of the High Court of Kenya, or those who demonstrate sufficient coverage of Financial Accounting at degree level, will also be considered for exemption in the Financial Accounting paper.</p> <p>(ii) Applicants who have undertaken papers in micro and macro economics at degree level will also be considered for exemption in the Economics paper.</p>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Organisational Behaviour</li> <li>Commercial Law</li> <li>Business Communication</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law</li> </ul> <p><b>Nb:</b></p> <p>(i) Advocates of the High Court of Kenya, or those who demonstrate sufficient coverage of Financial Accounting at degree level, will also be considered for exemption in the Principles of Accounting paper.</p> <p>(ii) Applicants who have undertaken papers in micro and macro economics at degree level will also be considered for exemption in the Economics paper.</p>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Nb:</b></p> <p>Advocates of the High Court of Kenya, or those who demonstrate sufficient coverage of Financial Accounting at degree level, will also be considered for exemption in the Principles of Accounting paper.</p>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <p><b>Nb:</b></p> <p>(i) Advocates of the High Court of Kenya, or those who demonstrate sufficient coverage of Financial Accounting at degree level, will also be considered for exemption in the Financial Accounting paper.</p> <p>(ii) Applicants who have undertaken papers in micro and macro economics at degree level will also be considered for exemption in the Economics paper.</p>	<p><b>Section 1:</b></p> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <p><b>Section 2:</b></p> <ul style="list-style-type: none"> <li>Economics</li> </ul> <p><b>Section 3:</b></p> <ul style="list-style-type: none"> <li>Company Law</li> </ul> <p><b>Nb:</b></p> <p>(i) Advocates of the High Court of Kenya, or those who demonstrate sufficient coverage of Financial Accounting at degree level, will also be considered for exemption in the Principles of Accounting paper.</p> <p>(ii) Applicants who have undertaken papers in micro and macro economics at degree level will also be considered for exemption in the Economics paper.</p>

Nb: Other degrees will be incorporated once the applications for exemptions are received from students, together with transcripts and other supporting evidence, and analysed.

## II. Exemptions for various categories of Diploma qualifications offered by KNEC and KIM

Exemptions will be granted to holders of diplomas from the Kenya National Examinations Council (KNEC) and the Kenya Institute of Management (KIM). The exemptions specified below are **not automatic** and will be granted on a paper by paper basis based on review of each application. An applicant can only qualify for exemptions to a maximum of 50% of the six papers in Part I of the professional examinations (that is, three papers) awarded progressively from Section 1 to Section 2, as follows:

QUALIFICATION	EXEMPTIONS				
	CPA	CS	CICT	CIFA	CCP
(i) Diploma in Accountancy  and  Diploma in Banking and Finance	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Business Communication</li> </ul> <b>Section 2</b> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Entrepreneurship and Communication</li> </ul> Nb: Consideration may be given for exemption in the Financial Mathematics paper if applicant has attempted an equivalent paper.	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <b>Section 2:</b> <ul style="list-style-type: none"> <li>Principles of Accounting</li> </ul>
(ii) Diploma in Business Administration  Diploma in Management - Purchasing and Supplies  Diploma in Human Resources Management	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <b>Nb:</b> Exemption in Financial Accounting may be considered where the candidate has passed an introductory and subsequent paper in Accounting, such as Finance and Cost Accounting I and II.	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Business Communication</li> </ul> <b>Nb:</b> Exemption in Organisational Behaviour may be considered where candidate has passed an equivalent paper. <ul style="list-style-type: none"> <li>Alternatively, exemption in Principles of Accounting may be considered where the candidate has passed an introductory and subsequent paper in Accounting, such as Finance and Cost Accounting I and II. (maximum number of exemptions: 3 papers)</li> </ul>	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <b>Nb:</b> Exemption in Principles of Accounting may be considered where the candidate has passed an introductory and subsequent paper in Accounting, such as Finance and Cost Accounting I and II.	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Entrepreneurship and Communication</li> </ul> <b>Nb:</b> Exemption in Financial Accounting may be considered where the candidate has passed an introductory and subsequent paper in Accounting, such as Finance and Cost Accounting I and II.	<b>Section 1:</b> <ul style="list-style-type: none"> <li>Commercial Law</li> <li>Entrepreneurship and Communication</li> </ul> <b>Nb:</b> Exemption in Principles of Accounting may be considered where the candidate has passed an introductory and subsequent paper in Accounting, such as Finance and Cost Accounting I and II.

### III. Exemptions for KASNEB graduates wishing to sit for other examinations offered by KASNEB

#### (a) CPA graduates

##### (i) Exemptions in CS

- Commercial Law
  - Business Communication
  - Economics
  - Principles of Accounting
  - Public Finance and Taxation
  - Company Law
  - Financial Management
  - Principles and Practice of Management
  - Management Information Systems
- (Total: Nine papers).

##### (ii) Exemptions in CICT

- Introduction to Computing
  - Entrepreneurship and Communication
  - Principles of Accounting
- (Total: Three papers)

##### (iii) Exemptions in CIFA

- Financial Accounting
  - Financial Mathematics
  - Entrepreneurship and Communication
  - Economics
  - Public Finance and Taxation
  - Corporate Finance
  - Financial Statements Analysis
  - Quantitative Analysis
- (Total: Eight papers)

##### (iv) Exemptions in CCP

- Commercial Law
  - Entrepreneurship and Communication
  - Economics
  - Principles of Accounting
  - Public Finance and Taxation
  - Company Law
  - Financial Management
  - Management Information Systems
  - Quantitative Analysis
- (Nine papers)

## **(b) CPS graduates**

### **(i) Exemptions in CPA**

- Financial Accounting
  - Commercial Law
  - Entrepreneurship and Communication
  - Economics
  - Public Finance and Taxation
  - Company Law
  - Financial Management
  - Management Information Systems
  - Strategy, Governance and Ethics
- (Total: Nine papers).

### **(ii) Exemptions in CICT**

- Introduction to Computing
  - Entrepreneurship and Communication
  - Principles of Accounting
  - Strategy, Governance and Ethics
- (Total: Four papers)

### **(iii) Exemptions in CIFA**

- Financial Accounting
  - Entrepreneurship and Communication
  - Economics
  - Public Finance and Taxation
  - Regulation of Financial Markets
  - Corporate Finance
  - Strategy, Governance and Ethics
- (Total: Seven papers)

### **(iv) Exemptions in CCP**

- Commercial Law
  - Entrepreneurship and Communication
  - Economics
  - Principles of Accounting
  - Public Finance and Taxation
  - Company Law
  - Financial Management
  - Management Information Systems
  - Strategy, Governance and Ethics
- (Total: Nine papers)

**(c) CICT graduates**

**(i) Exemptions in CPA**

- Financial Accounting
  - Entrepreneurship and Communication
  - Management Information Systems
- (Total: Three papers).

**(ii) Exemptions in CS**

- Business Communication
  - Principles of Accounting
  - Principles and Practice of Management
- (Total: Four papers)

**(iii) Exemptions in CIFA**

- Financial Accounting
  - Entrepreneurship and Communication
- (Total: Two papers)

**(iv) Exemptions in CCP**

- Entrepreneurship and Communication
  - Principles of Accounting
  - Management Information Systems
- (Total: Three papers)

## **(d) CSIA graduates**

### **(i) Exemptions in CPA**

- Financial Accounting
  - Entrepreneurship and Communication
  - Economics
  - Public Finance and Taxation
  - Financial Management
  - Management Information Systems
  - Quantitative Analysis
  - Advanced Financial Management
- (Total: Eight papers).

### **(ii) Exemptions in CS**

- Business Communication
  - Economics
  - Principles of Accounting
  - Public Finance and Taxation
  - Financial Management
  - Principles and Practice of Management
  - Management Information Systems
  - Financial Markets Law
- (Total: Eight papers)

### **(iii) Exemptions in CICT**

- Introduction to Computing
  - Entrepreneurship and Communication
  - Principles of Accounting
- (Total: Three papers)

### **(iv) Exemptions in CCP**

- Entrepreneurship and Communication
  - Economics
  - Principles of Accounting
  - Public Finance and Taxation
  - Financial Management
  - Management Information Systems
  - Quantitative Analysis
- (Total: Seven papers)

**(e) CCP graduates**

**(i) Exemptions in CPA**

- Financial Accounting
- Commercial Law
- Entrepreneurship and Communication
- Economics
- Public Finance and Taxation
- Company Law
- Financial Management
- Management Information Systems
- Quantitative Analysis

(Total: Nine papers)

**(ii) Exemptions in CS**

- Commercial Law
- Business Communication
- Economics
- Principles of Accounting
- Public Finance and Taxation
- Company Law
- Financial Management
- Principles and Practice of Management
- Management Information Systems

(Total: Nine papers)

**(iii) Exemptions in CICT**

- Introduction to Computing
- Entrepreneurship and Communication
- Principles of Accounting

(Total: Three papers)

**(iv) Exemptions in CIFA**

- Financial Accounting
- Entrepreneurship and Communication
- Economics
- Public Finance and Taxation
- Corporate Finance

(Total: Six papers)

**NB: For technician graduates, please refer to the brochure with the guide to examinations.**