



**MASENO UNIVERSITY
SCHOOL OF BUSINESS AND ECONOMICS**

INTERNAL MEMO

FROM: Dean, School of Business and Economics

DATE: 21st May 2012

TO : Deputy Registrar, Academic

REF: MSU/SBE/DRA/8

RE: CREDIT TRANSFER/CREDIT WAIVER FOR CPA AND DIPLOMA GRADUATES

Following the approval by Senate (held on 9th May, 2012) of the framework for Credit transfer/credit waiver for CPA and Diploma graduates, please find attached the following:

1. The final document incorporating input of Senate. In particular, the Credit transfer/credit waiver do not exceed the 30% threshold as per university statutes. For example, students pursuing Accounting Option will be eligible for 28.1%, Finance Option 18.8% while others may garner 9.3% of BBA (with IT) degree requirements.
2. Guidelines for Credit Transfer/Credit Waiver/Exemptions

Kindly circulate this schedule to all Campuses and collaborating institutions

Thank You.

**DR. P. B. OJERA
DEAN, SCHOOL OF BUSINESS AND ECONOMICS**



Appendix B.

BBA PROGRAMME		CPA EQUIVALENT		Adequacy of content	Remark	No. of Exemptions
BBA- First Year, First Semester						
ABA 101	Introduction to Business studies	13	Principles and practice of Management	Inadequate	No Exemption	2
ABA 102	Elements of Management	13	Principles and practice of Management	Adequate	Exempt (1)	
ABA 103	Introduction to Accounting I	1	Financial Accounting	Adequate	Exempt (2)	
ABA 104	Elements of Marketing	13	Principles and practice of Management	Inadequate	No exemption	
AEC 101	Introduction to Microeconomics	4	Economics	Inadequate	No Exemption	
AEN 105	Communication Skills	3	Entrepreneurship and communication	Inadequate	No exemption	
SCS 101	Introduction to Computers I					
SCS 103	Programming in Pascal					
BBA- First Year, Second Semester						
ABA 105	Business Environment	13	Principles and practice of Management	Inadequate	No Exemption	2
ABA 106	Business Law I	2	Introduction to law	Adequate	Exempt (3)	
ABA 107	Management Mathematics I	12	Quantitative analysis	Inadequate	No exemption	
ABA 108	Business Communication	3	Entrepreneurship and communication	Inadequate	No exemption	
ABA 109	Introduction to Accounting II	1	Financial Accounting	Adequate	Exempt (4)	
AEC 102	Introduction to Macroeconomics	4	Economics	Inadequate	No Exemption	
SCS 112	Desktop Publishing					
SCS 114	Induction to spreadsheets & Databases					
BBA- Second Year, First Semester						
ABA 201	Behavioral Science		Principles and practice of Management	Inadequate	No exemption	1
ABA 202	Introduction to Finance	8	Financial management	Adequate	Exempt (5)	
ABA 203	Intermediate Accounting I	9	Financial reporting	Inadequate	No exemption	
ABA 204	Human Resource Management	13	Principles and practice of Management	Inadequate	No exemption	
ABA 205	Management Mathematics II	12	Quantitative analysis	Inadequate	No exemption	
AEC 201	Intermediate Microeconomics	4	Economics	Inadequate	No exemption	
SCS 203	Information Systems s Analysis & Design					
SCS 207	Web Design and Publishing					
BBA- Second Year, Second Semester						
ABA 206	Business Statistics					1
ABA 207	Organization Theory	13	Principles and practice of Management	Inadequate	No exemption	
ABA 208	Business Law II	2	Introduction to Law	Inadequate	No Exemption	
ABA 209	Cost Accounting	5	Cost Accounting	Adequate	Exempt (6)	
ABA 210	Intermediate Accounting II	9	Financial reporting	Inadequate	No exemption	

BBA PROGRAMME		CPA EQUIVALENT		Adequacy of content	Remark	No. of Exemptions
AEC 205	Intermediate Macroeconomics	4	Economics	Inadequate	No exemption	
SCS 211	Visual Basic Programming					
SCS 214	Management Information Systems					
BACHELOR OF BUSINESS ADMINISTRATION (BBA with IT)						
BBA- Third Year, First Semester						
ACCOUNTING OPTION , First semester						4
ABA 301	Principles of Taxation	10	Taxation	Adequate	Exempt (7)	
ABA 302	Company Law	11	Company Law	Adequate	Exempt (8)	
ABA 303	Financial Management	8	Financial Management	Adequate	Exempt (9)	
ABA 304	Public Sector Accounting	9	Financial reporting	Inadequate	No exemption	
ABA 305	Auditing I	6	Auditing	Adequate	Exempt (10)	
SCS 306	Internet Computing					
SCS 310	Multimedia and Graphics					
ABA 306	Managerial Economics					
AEC 316	Industrial Economics					
ACCOUNTING OPTION, Second Semester						
ABA 313	Trust & Executorships Accounts				No Exemption	2
ABA 314	Tax Planning and Management	16	Advanced taxation	Adequate	Exempt (11)	
ABA 315	Quantitative Methods in Bus. I	12	Quantitative analysis	Adequate	Exempt (12)	
ABA 316	Research Methods in Business		N/A	None	No exemption	
ABA 317	Auditing II	6	Auditing	Inadequate	No Exemption	
SCS 322	Electronic Commerce					
SCS 324	Statistical Analysis with SPSS					
ABA 318	Financial Institutions and Markets					
ABA 330	Industrial Attachment					
FINANCE OPTION, First semester						
ABA 301	Principles of Taxation	10	Taxation	Adequate	Exempt (13)	4
ABA 302	Company Law	11	Company Law	Adequate	Exempt (14)	
ABA 303	Financial Management	8	Financial Management	Adequate	Exempt (15)	
ABA 305	Auditing I	6	Auditing	Adequate	Exempt (16)	
AEC 313	Money and Banking					
SCS 306	Internet Computing					
SCS310	Multimedia and Graphics				No exemption	

BBA PROGRAMME		CPA EQUIVALENT		Adequacy of content	Remark	No. of Exemptions
ABA 306	Managerial Economics		N/A		No exemption	
ABA 307	Human Resource Strategy & Policy		N/A		No exemption	
FINANCE OPTION, Second semester						
ABA 315	Quantitative Methods in Bus. I		Quantitative Analysis	Adequate	Exempt (17)	1
ABA 316	Research Methods in Business		N/A		No exemption	
ABA 318	Financial Institutions and Markets				No exemption	
ABA 319	Financial Planning, Budgeting & Control				No exemption	
ABA 320	Investment and Portfolio management.				No exemption	
SCS 324	Statistical Analysis with SPSS					
SCS 322	Electronic Commerce					
BBA- Fourth Year, 1st Semester Accounting Option						
ABA 401	Auditing, Practice & Investigation	17	Advanced Auditing and Assurance	Adequate	Exempt (18)	4
ABA 402	Quantitative Methods in Bus. Decisions II	12	Quantitative Analysis	Adequate	Exempt (19)	
ABA 403	Advanced Financial Accounting I	9	Financial Reporting	Adequate	Exempt (20)	
ABA 404	Management Accounting I	14	Management accounting	Adequate	Exempt (21)	
ABA 405	Strategic Management	13	Principles & practice of management	Inadequate	No Exemption	
SCS 409	IT and Society					
SCS 436	Internal Control & Security Issues					
ABA 413	Entrepreneurship & Small Business Mgt	3	Entrepreneurship and communication	Inadequate	No Exemption	
BBA- Fourth Year, Second Semester Accounting Option, Second semester						
ABA 415	Advanced Financial Acct. II	18	Advanced financial Reporting	Adequate	Exempt (22)	2
ABA 416	Management Accounting II	14	Management Accounting	Adequate	Exempt (23)	
ABA 417	Bankruptcy & Insolvency Accounts	9	Financial Reporting	Inadequate	No Exemption	
ABA 418	Total Quality Management	13	Principles & practice of management	Inadequate	No exemption	
AEC 402	Public Finance & Fiscal Policy				No exemption	
SCS 416	Human Computer Interaction				No exemption	
SCS 437	Information Systems Application				No exemption	
ABA 499	Research Project				No exemption	
ABA 424	Labor Law				No exemption	
ABA 421	Insurance Risk Management				No exemption	
ABA 426	Accounting Theory					
BBA Finance Option, First semester						
ABA 402	Quant. Methods in Bus. Decisions II	12	Quantitative analysis	Adequate	Exempt (24)	1
ABA 405	Strategic Management	13	Principles & practice of management	Inadequate	No Exemption	

BBA PROGRAMME		CPA EQUIVALENT		Adequacy of content	Remark	No. of Exemptions
ABA 406	Management of Financial Services		N/A		No Exemption	
ABA 407	Insurance Theory and Practice		N/A		No Exemption	
AEC 401	Public Finance and Fiscal Policy		N/A		No exemption	
SCS 409	IT and Society					
SCS 436	Internal Controls and Security Issues					
ABA 413	Entrepreneurship & Small Bus. Mgt					
BBA Finance Option, Second semester						
ABA 419	International Finance			Inadequate	No exemption	0
ABA 420	Corporate Finance				No exemption	
ABA 421	Insurance Risk Management				No exemption	
ABA 422	International trade				No exemption	
AEC 416	Monetary Theory and Policy				No exemption	
SCS 416	Human Computer Interaction					
SCS 437	Information Systems Application					
ABA 499	Research Project					

CPA SYLLABUS

Paper 1-3 Section 1

Paper 4-6 Section 2

Paper 7-9 Section 3

Paper 10-12 Section 4

Paper 13-15 Section 5

Paper 16-18 Section 6

Note:

Please see attached evidence from the other competitor adverts.

BBA PROGRAMME		DIPLOMA EQUIVALENT, DIPLOMA IN BUSINESS ADMINISTRATION		Adequacy of content	Remark	No. of Exemptions
BBA- First Year, First Semester						
ABA 101	Introduction to Business Studies	ADB 0100 ADB 0102 ADB 0117 ADB 0124 ADB 0136 ADB 0106 ADB 0105 ADE 0100 ADB 0107	Practice of Management Principles of Accounts Human Resource Management Marketing Management Entrepreneurship Business Law Foundations of Cost Accounting Economics Business Finance	Adequate	Exempt (5)	5
ABA 102	Elements of Management	ADB 0100	Practice of Management	Adequate	Exempt (2)	
ABA 103	Introduction to Accounting I	ADB 0102	Principles of Accounts	Adequate	Exempt (2)	
ABA 104	Elements of Marketing	ADB 0124	Marketing Management	Adequate	Exempt (4)	
AEC 101	Introduction to Microeconomics	ADE 0100	Economics	Adequate	Exempt (5)	
AEN 105	Communication Skills	-			No Exemption	
SCS 101	Introduction to Computers I	-	-		No Exemption	
SCS 103	Programming in Pascal	-	-		No Exemption	
BBA- First Year, Second Semester						
ABA 105	Business Environment	ADB 0100	Practice of Management	Inadequate	No Exemption	3
ABA 106	Business Law I	ADB 0106	Business Law	Adequate	Exempt (6)	
ABA 107	Management Mathematics I	-	-	-	No Exemption	
ABA 108	Business Communication	-	-	-	No Exemption	
ABA 109	Introduction to Accounting II	ADB 0102	Principles of Accounts	Adequate	Exempt (2)	
AEC 102	Introduction to Macroeconomics	ADE 0100	Economics	Adequate	Exempt (8)	
SCS 112	Desktop Publishing	-	-	-	No Exemption	
SCS 114	Induction to spreadsheets & Databases	-	-	-	No Exemption	
BBA PROGRAMME		DIPLOMA EQUIVALENT DIPLOMA IN SALES AND MARKETING		Adequacy of content	Remark	No. of Exemptions
BBA- First Year, First Semester						
ABA 101	Introduction to Business Studies	ADB 0100	Practice of	Adequate	Exempt (9)	5

BBA PROGRAMME		DIPLOMA EQUIVALENT, DIPLOMA IN BUSINESS ADMINISTRATION		Adequacy of content	Remark	No. of Exemptions
		ADB 0102	Management			
		ADB 0126	Principles of Accounts			
		ADB 0124	Consumer Behaviour			
		ADB 0136	Marketing			
		ADB 0106	Management			
		ADB 0105	Entrepreneurship			
		ADE 0100	Business Law			
		ADB 0124	Marketing Communication			
		ADB 0130	Strategy			
ABA 102	Elements of Management	ADB 0100	Economics	Adequate	Exempt (10)	
ABA 103	Introduction to Accounting I	ADB 0102	Marketing Planning and Control	Adequate	Exempt (11)	
ABA 104	Elements of Marketing	ADB 0124	International Marketing	Adequate	Exempt (12)	
AEC 101	Introduction to Microeconomics	ADE 0100		Adequate	Exempt (13)	
AEN 105	Communication Skills	-		-	No Exemption	
SCS 101	Introduction to Computers I	-		-	No Exemption	
SCS 103	Programming in Pascal	-		-	No Exemption	
BBA- First Year, Second Semester						
ABA 105	Business Environment	ADB 0100	Practice of Management	Inadequate	No Exemption	3
ABA 106	Business Law I	ADB 0106	Principles of Accounts	Adequate	Exempt (14)	
ABA 107	Management Mathematics I	-	Marketing Management	-	No Exemption	
ABA 108	Business Communication	ADB 0128	Economics	Inadequate	No Exemption	
ABA 109	Introduction to Accounting II	ADB 0102		Adequate	Exempt (15)	
AEC 102	Introduction to Macroeconomics	ADE 0100		Adequate	Exempt (16)	
SCS 112	Desktop Publishing	-		-	No Exemption	

BBA PROGRAMME		DIPLOMA EQUIVALENT, DIPLOMA IN BUSINESS ADMINISTRATION		Adequacy of content	Remark	No. of Exemptions
BBA- First Year, Second Semester						
ABA 105	Business Environment	ADB 0100	Practice of Management	Inadequate	No Exemption	4
ABA 106	Business Law I	ADB 0106	Business Law	Adequate	Exempt (7)	
ABA 107	Management Mathematics I	-	-	-	No Exemption	
ABA 108	Business Communication	ADB 0110	Business Communication	Adequate	Exempt (8)	
ABA 109	Introduction to Accounting II	ADB 0102	Principles of Accounts	Adequate	Exempt (9)	
AEC 102	Introduction to Macroeconomics	ADE 0100	Economics	Adequate	Exempt (10)	
SCS 112	Desktop Publishing	-	-	-	No Exemption	
SCS 114	Induction to spreadsheets & Databases	-	-	-	No Exemption	
BBA PROGRAMME		DIPLOMA EQUIVALENT DIPLOMA IN PURCHASING AND SUPPLIES MANAGEMENT		Adequacy of content	Remark	No. of Exemptions
BBA- First Year, First Semester						
ABA 101	Introduction to Business Studies	ADB 0100 ADB 0102 ADB 0126 ADB 0131 ADB 0136 ADB 0106 ADB 0136 ADE 0100 ADB 0105 ADB 0132	Practice of Management Principles of Accounts Consumer Behavior Procurement and Supplies Chain Management Entrepreneurship Business Law Entrepreneurship Economics Foundations of Cost Accounting Stores and Inventory Management	Adequate	Exempt	4
ABA 102	Elements of Management	ADB 0100	Practice of Management	Adequate	Exempt (11)	
ABA 103	Introduction to Accounting I	ADB 0102	Principles of	Adequate	Exempt (12)	

BBA PROGRAMME		DIPLOMA EQUIVALENT, DIPLOMA IN BUSINESS ADMINISTRATION		Adequacy of content	Remark	No. of Exemptions
			Accounts			
ABA 104	Elements of Marketing	-	-	-	No Exemption	
AEC 101	Introduction to Microeconomics	ADE 0100	Economics	Adequate	Exempt (13)	
AEN 105	Communication Skills	-	-	-	No Exemption	
SCS 101	Introduction to Computers 1	-	-	-	No Exemption	
SCS 103	Programming in Pascal	-	-	-	No Exemption	
BBA- First Year, Second Semester						3
ABA 105	Business Environment	ADB 0100	Practice of Management	Inadequate	No Exemption	
ABA 106	Business Law I	ADB 0106	Business Law	Adequate	Exempt (14)	
ABA 107	Management Mathematics I	-	-	-	No Exemption	
ABA 108	Business Communication	-	-	-	No Exemption	
ABA 109	Introduction to Accounting II	ADB 0102	Principles of Accounts	Adequate	Exempt (15)	
AEC 102	Introduction to Macroeconomics	ADE 0100	Economics	Adequate	Exempt (16)	
SCS 112	Desktop Publishing	-	-	-	No Exemption	
SCS 114	Induction to spreadsheets & Databases	-	-	-	No Exemption	