

Credit Exemptions from Bachelor of Applied Accounting Degree to CA Qualification

Course Code	Course Units in Bachelor of Applied Accounting Honours/Bachelor of Applied Accounting	Status	Credit Values	Completed Levels in CA Qualification		
				Strategic Level & above	Corporate Level	Business Level
Level I						
BSAA 11013	Financial Accounting	Core	3	E	E	E
BSAA 11043	Financial Mathematics	Core	3	E	E	E
BSAA 11052	Business Law	Core	2	E	E	E
BSAA 11062	Business Communication & Skill Development I	Core	2	E	E	E
BSAA 12013	Information Technology in Business	Core	3	E	E	E
BSAA 12023	Cost & Management Accounting	Core	3	E	E	E
BSAA 12062	Business Taxation	Core	2	E	E	E
BSAA 11023	Management Fundamentals	Core	3	NE	NE	NE
BSAA 11032	Principles of Economics	Core	2	NE	NE	NE
BSAA 12033	Marketing Management	Core	3	NE	NE	NE
BSAA 12042	Business Economics	Core	2	NE	NE	NE
BSAA 12052	Business Statistics & Forecasting	Core	2	NE	NE	NE
Total No of Course Units in Level I			12	12	12	12
Total No of Exempted Course Units in Level I				7	7	7
Total No of Non-Exempted Course Units for Level I				5	5	5

Level II						
BSAA 21013	Financial Reporting	Core	3	E	E	NE
BSAA 21023	Business Processes, Controls & Audits	Core	3	E	E	E
BSAA 21032	Human Resource Management	Core	2	NE	NE	NE
BSAA 21042	Management Information Systems	Core	2	NE	NE	NE
BSAA 21053	Business Finance	Core	3	E	NE	NE
BSAA 21062	Business Communication & Skill Development II	Core	2	E	E	E
BSAA 22013	Accounting in Digital Environment	Core	3	NE	NE	NE
BSAA 22023	Advanced Management Accounting	Core	3	E	E	NE
BSAA 22033	Audit & Assurance	Core	3	NE	NE	NE
BSAA 22043	Operations Management	Core	3	NE	NE	NE
BSAA 22053	Corporate Law	Core	3	E	E	NE
Total No of Course Units in Level II			11	11	11	11
Total No of Exempted Course Units in Level II				6	5	2
Total No of Non-Exempted Course Units for Level II				5	6	9
Level III						
Semester I						
BSAA 31013	Corporate Reporting	Core	3			
BSAA 31023	Digital Business Strategy *	Core	3	E	E	E
BSAA 31033	Research Methodology	Core	3	NE		
BSAA 31044	Internship in Accounting I	Core	4			
BSAA 31052	Skills in Leadership & Innovation	Core	2			
BSAA 32013	Governance, Ethics and Risk Management	Core	3			
Semester II						
BSAA 32024	Corporate Taxation *	Core	4	E	NE	NE

BSAA 32034	Package Based Data Analysis	Elective	4	NE					
BSAA 32044	Business Research Project	Elective							
BSAA 32054	Internship in Accounting II	Core					4		
Total No of Course Units in Level III			9	9	9	9			
Total No of Exempted Course Units for Level III				2	1	1			
Total No of Non-Exempted Course Units for Level III				7	8	8			
Level IV									
Semester I									
BSAA 41012	Entrepreneurship	Elective	2	NE					
BSAA 41022	International Business								
BSAA 41032	Organizational Behaviour	Core	2						
BSAA 41043	Corporate Finance & Risk Management	Core	3						
BSAA 41054	Internship in Accounting III	Core	4						
	Business Analytics*								
BSAA 41062	Business Intelligence	Elective	2						
BSAA 41072	Business Analytics	Elective	2						
	Forensic Accounting*								
BSAA 41082	Information Security & Fraud Analytics	Elective	2						
BSAA 41092	Forensic Accounting	Elective	2						
	Financial Analysis*								
BSAA 41102	Security Analysis & Business Valuation	Elective	2						
BSAA 41112	Financial Modeling & Forecasting	Elective	2						
Semester II									
BSAA 42012	Contemporary Issues in Accounting	Core	2						
BSAA 42023	Strategic Management	Core	3						

BSAA 42036	Dissertation	Core	6			
BSAA 42044	Internship in Accounting IV	Core	5			
Total No of Course Units in Level IV			10	10	10	10
Total No of Exempted Course Units for Level IV				0	0	0
Total No of Non-Exempted Course Units for Level IV				10	10	10

Note: E – Exempted.

NE- Not Exempted

****Applicable only for those who wish to follow the Bachelor of Accounting Honours Degree (4th year):***

BSAA 31023 - Digital Business Strategy - exempted

BSAA 32024 - Corporate Taxation - exempted only for those who completed Strategic Level and above

****It is compulsory to follow the two-course units from one of the specified areas.***

NB:

The above exemptions are based on the criteria that the candidate has duly completed all the requirements prescribed under each level of the Chartered qualification of CA Sri Lanka including the course modules of the skill pillars and personal pillar

The basic entry requirement to register for the degree for those who register through Exemptions

Minimum three Simple passes from the GCE Advanced Level examination and 30% from the Common General Paper (CGP) or London Advanced Level (Edexcel/Cambridge) examination