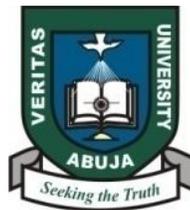


VERITAS UNIVERSITY ABUJA

(The Catholic University of Nigeria)

Obehie Campus, Abia State



DEPARTMENT OF ACCOUNTING

PROSPECTUS

of

UNDERGRADUATE PROGRAMMES

2013

GENERAL INFORMATION ABOUT THE DEPARTMENT

Structure of the Department

The **Department of Accounting** is an offshoot of the defunct Department of Management Sciences, one of the six foundation departments of Veritas University Abuja (The Catholic University of Nigeria), which took off in the 2008/2009 academic session after the University was established in 2007. From its inception, the defunct Department of Management Sciences offered two undergraduate degree programmes, namely,

- i. B. Sc. (Accounting), and
- ii. B. Sc. (Marketing and Advertising)

In 2013, these two degree programmes became independent departments

The academic curricula of the Department is based on the Benchmark and Minimum Academic Standards (BMAS) as stipulated by the National Universities Commission (NUC) and the examination syllabi of the relevant professional bodies, such as the Institute of Chartered Accountants of Nigeria (ICAN), to which many of the undergraduate students aspire to belong.

VISION OF THE UNIVERSITY

To be an academic community founded on Catholic principles and committed to a culture of excellence that will make the university rank among the best in the world.

MISSION OF THE UNIVERSITY

To provide integrated and holistic formation of students and advance knowledge in the service of God and society based on Catholic principles.

MISSION OF THE DEPARTMENT

To make its Accounting programme responsive to the needs of the graduates, the government, industry, and the society thereby supporting the socioeconomic and moral development of the country and scientific research to advance knowledge in the disciplines it offers.

AIMS AND OBJECTIVES

The undergraduate programme of the Department has come as a private-sector Catholic university initiative to satisfy the needs of Nigerians and non-Nigerians for high quality education in Accounting. This undergraduate programme leads to the award of Bachelor's degree in Accounting with the following objectives:

- producing graduates with strong moral character who are sufficiently trained in the humanities, social sciences, and management disciplines to prepare them for the variety of job opportunities that will be open to them after graduation;
- preparing the graduates for the tasks that they may be confronted with in life and enable them to bring their training to bear in whatever roles they may be called upon to play in the cause of national development;

- preparing the graduates to fit into varieties of job opportunities in teaching, research and development, and management positions in both the public and private sectors of the economy;
- training students to achieve sufficient professional competence to pass their professional examinations and qualify within the shortest possible time; and
- building strong capacity for developing entrepreneurial skills in the graduates for optimal utilization of their talents and professional, vocational, and skills training for self-employment so that they will become creators of jobs, rather than job-seekers.

The Department intends to achieve these aims and objectives through:

- tapping into the noble traditions of the Catholic Church and the rich resources of Catholic universities worldwide;
- establishing institutional linkages with first rate universities in the world for mutually beneficial relationships;
- offering state-of-the-art training facilities that prepare the graduates for responsibilities they will shoulder in the world of work and the larger society;
- producing graduates that are the most sought-after by all employers of labour, as well as postgraduate schools and research institutes; and
- striving to become a centre of excellence with expertise and facilities to accelerate the pace of the nation's development.

With these resources, the Department hopes to satisfy the educational and moral needs of its prospective students more efficiently and more effectively than they can obtain elsewhere in Nigeria. In this way, the Department will contribute to the realization of Veritas University Abuja's mission of "providing integrated and holistic formation of students and advancing knowledge in the service of God and society based on Catholic principles".

MODES OF ADMISSION AND ADMISSION REQUIREMENTS

Candidates may be admitted into the undergraduate degree programmes of the Department in any of the following three ways:

- i. Through Unified Tertiary Matriculation Examination (UTME)
- ii. By Direct Entry
- iii. Through Inter-University Transfer

1. Unified Tertiary Matriculation Examination (UTME) Entry Mode

Candidates seeking admission through Unified Tertiary Matriculation Examination (UTME) into 100-level of any of the four-year programmes leading to the award of Bachelor of Science (B. Sc.) degree of the Department should possess a minimum of credit level passes in five (5) subjects at the Senior Secondary School Certificate Examinations (SSSCE) or its equivalents (GCE/WASCE/NECO) in not more than two (2) sittings to include English Language, Economics, Mathematics, and any other two subjects;

Equivalent five-subject credits obtained in examinations conducted by the National Board for Technical Education (NABTEB) are also accepted.

In addition, the University requires that the candidate makes an acceptable pass in the Unified Tertiary Matriculation Examinations (UTME) conducted by the Joint Admission and Matriculation Board (JAMB). Furthermore, the University screens all candidates for admission into its degree programmes.

2. Direct Entry Mode

Candidates seeking Direct Entry admission to the 200-level should possess, in addition to the minimum of five credit passes at the GCE/SSC/NECO examinations, any of the following qualifications:

- a) The Advanced Level GCE passes in at least two subjects specified as follows:
Business Management, or Economics;
- b) Interim Joint Matriculation Board (IJMB) Examination in relevant subjects.
- c) National Diploma (ND) Upper Credit or equivalent in the subject applied for or related field.
- d) Higher National Diploma (HND) Lower Credit in related field.
- e) First degree in a related area from a recognized university.
- f) Final stage of the Accounting Technician Scheme (ATS) ICAN examination

Furthermore, the University reserves the right to screen Direct Entry candidates before admission.

3. Inter-University Transfer

Candidates wishing to transfer from another university into the Department must obtain and fill the Inter-University Transfer form from the University's Academic Office. An application for admission to the University through inter-university transfer will be considered only if the Department is satisfied that the candidate has met the minimum academic requirements for admission to the programme he or she has chosen. All inter-university transfer candidates will normally be admitted into 200 level of the receiving programme, and not to a higher level.

GENERAL STUDIES REQUIREMENT

The degree requirements in every case include compulsory courses in General Studies (GES), Theology, and Entrepreneurship; students are required to take all General Studies, Theology, and Entrepreneurship courses, which they must pass before they can graduate. Direct Entry students will also take and pass all General Studies, Theology, and Entrepreneurship courses. However, some General Studies and Entrepreneurship courses may be waived for students transferring from other universities in Nigeria if the General Studies and Entrepreneurship courses they took in their previous universities are equivalent in content to those offered in Veritas University, Abuja.

COURSE CREDIT SYSTEM

The University operates a course credit system in which subject areas are broken down into examinable units called '*courses*'. Instructions in the Department are delivered by courses and students shall be required to take an approved combination of courses as may be determined

from time to time by the University Senate on the recommendations of the Departmental and College Boards of Studies.

CREDIT UNIT

All courses offered in the Department's degree programmes are assigned credit units and students earn credit units for courses passed. A credit unit refers to a specified number of hours of student-teacher contact for lectures/tutorials of one hour per week per semester of fifteen weeks. Hence, one credit unit is one hour of lecture or tutorial (or an equivalent amount of study, such as seminars, laboratory, industrial attachment, or fieldwork, or any combination of these) per week per semester of fifteen weeks. For example, one week of industrial attachment may be the equivalent of one hour of lecture per week per semester.

GRADING SYSTEM

The grading of courses shall be done by a combination of percentage marks and letter grades translated into a graduated system of Grade Point Equivalents (GPE), as follows:

Raw Scores (%)	Letter Grade	Grade Points Equivalent	Interpretation
70 – 100	A	5	Excellent
60 – 69	B	4	Very Good
50 – 59	C	3	Good
45 – 49	D	2	Pass
0 – 44	F	0	Fail

GRADE POINT AVERAGE (GPA)

For determining a student's academic standing at the end of every semester, the Grade Point Average (GPA) system shall be used.

The Grade Point Average (GPA) is derived from the raw scores obtained by a student in all the courses taken in a particular semester. It is computed by multiplying the numerical value assigned to the letter grade attained in each course (the *grade point equivalent*) by the number of credit units assigned to that course to obtain the *grade points*. These products are summed across the number of courses taken to obtain the *total grade points* (GP) earned in that semester. This sum is then divided by the total credit units the student registered for in the semester (TC). An illustration of the computation of the GPA is given below.

CUMULATIVE GRADE POINT AVERAGE (CGPA)

The Cumulative Grade Point Average (CGPA) is a measure of a student's overall up-to-date average performance at any point in his/her programme of study, based on the cumulative grade points (C.G.P.) earned by the student up to that point. However, the cumulative grade point average is usually computed at the end of a particular semester and/or academic session. The CGPA is derived by multiplying the *grade points* earned by the student in each course (whether passed or failed) taken to-date by their respective credit units, summing these products to get the

cumulative grade points, and then dividing this aggregate quantity by the sum of the credit units of all the courses the student has taken to-date.

WORK LOAD

A student shall normally register for a minimum of thirty (30) and a maximum of forty eight (48) credit units in any academic year, except in the final year of study (where special provisions have been made for excess credit load) and in the special case of direct entry and inter-university transfer students. For direct entry and inter-university transfer students, who follow a three-year degree programme, the maximum of 24 credit units per semester or 48 credit units per session may be exceeded by the number of credit units assigned to the General Studies, Theology, and Entrepreneurship courses, which they must take.

COMPULSORY, REQUIRED, AND ELECTIVE COURSES

To qualify for award of a degree, the student is required to pass all courses he or she has registered for, whether compulsory, required, or elective. Compulsory courses are made up of designated core courses in the discipline, General Studies (GES), Theology, and Entrepreneurship courses. Required courses are foundational courses in mathematics, statistics, research methods, and other closely related courses in the programme, which the student is required to take. Elective courses are courses offered within or outside the Department, which the student chooses to take in order to complete the required credit load for the semester.

CONDITIONS FOR PROBATION

If at the end of the session a student's Cumulative Grade Point Average (CGPA) is less than 1.50, then he/she will be placed on probation for the next academic session. A student who is on probation shall re-register for all the failed courses before registering the current ones. Such a student should not exceed a credit load of 24 credit units in any semester.

CONDITIONS FOR WITHDRAWAL

If at the end of a probation period, a student's CGPA is still less than 1.50, the student will be asked to withdraw from his/her programme of study. A student who is so withdrawn need not leave the University; rather, he/she may transfer to another programme within or outside the Department or College that may be willing to accept him or her.

FULL-TIME AND RESIDENCY REQUIREMENTS

All undergraduate programmes offered in the Department are full-time and fully residential. Students may not undertake any regular paid employment within or outside the University while in the programme.

COURSE CODING

All courses offered in the Department are coded by assigning them a three-lettered prefix followed by four-digit numbers.

PROGRAMME CODES

The three-letter prefixes represent the B. Sc. degree programmes being offered or that are to come on board. They are assigned as follows:

ACC	—	B. Sc. (Accounting)
BFN	—	B. Sc. (Banking and Finance)
BUS	—	B. Sc. (Business Administration)
ECO	—	B. Sc. (Economics)
ENT	—	B. Sc. (Entrepreneurship)
MKA	—	B. Sc. (Marketing and Advertising)

The three-letter prefixes GES and THG are assigned to General Studies and Theology courses, respectively.

THE FOUR-DIGIT CODES

The four-digit numbers are assigned to represent the level of study, a specialized area within the programme of study, the serialization of courses within the specialized area, and the semester in which the course is offered, in that order. They are to be interpreted in the following manner:

The first digit in the sequence represents the level of study; the numerals are assigned to the four levels as follows:

1	-	100 level
2	-	200 level
3	-	300 level
4	-	400 level

The second digit in the sequence represents a special area of study (specialization) within the degree programme. For the B. Sc. (Accounting) programme, the specializations (being five in number) are coded as follows:

- 1--- Financial Accounting
- 2 --- Cost and Management Accounting
- 3 --- Auditing and Investigation
- 4 --- Taxation and Public-Sector Accounting
- 5 --- Accounting Research and Seminar

The University has reserved the number '0' as the second digit exclusively for General Studies and Entrepreneurship (GES) courses.

The third digit in the sequence represents the serial number the Department assigns to a particular course unit among the course units offered within that specialization. Details of these may be found in each programme's description given below.

The last digit refers to the semester in which the course is offered, where the numeral '1' stands for the first semester and '2' stands for the second semester.

REGISTRATION

At the beginning of every semester, all students are required to follow procedures prescribed by the Academic Office within the Registry and register on-line for all their courses for that semester. A student is not fully registered for an academic session unless and until these on-line

procedures have been completed within a prescribed period. A student who registers late shall pay a late registration fee, as determined from time to time by the University.

Any student who fails to register for the first semester within two months of the beginning of the session shall not be allowed to register for that session any more. For the candidate admitted to 100 level of study, or through Direct Entry, his/her admission shall be considered to have lapsed. Any returning student who fails to register within two months of the beginning of the new session shall be deemed to have voluntarily withdrawn from the University and shall forfeit the benefit of taking any examinations in any semester of that session. In addition, such a student shall be re-admitted in a subsequent session only with the approval of Senate.

Students who attend lectures in courses that they have not registered for shall do so only with the express permission of the course lecturer(s). However, such students shall not earn any credit units from participation in such courses.

COURSE ADVISERS

The Head of Department shall appoint from among the full-time members of the academic staff of the department a course adviser for each level of study. The course adviser shall advise the students on university regulations as they relate to their studentship as well as guide the students in selecting courses in accordance with the regulations governing the award of the degree for which they have enrolled. He/she has the primary responsibility of ensuring that the student he/she advises registers appropriately for the courses and credit units required of his/her level of study and academic standing.

PRE-REQUISITE COURSES

Courses may have pre-requisites, which are specified courses that a student must take and pass before registering for next relevant higher-level courses or continuation of the same course in a subsequent semester. However, a student who fails to pass a pre-requisite course may be allowed to register concurrently for the next relevant higher-level course or continuation of the same course, provided such is approved by the Department.

ADD/DROP COURSES

Students may add or drop courses for which they have registered within one month of the beginning of lectures. However, such changes shall be allowed only subject to meeting the requirements of the receiving programme or department.

INTRA-DEPARTMENTAL AND INTRA-COLLEGE TRANSFERS

Intra-departmental and intra-college transfers are permissible only at 100 and 200 levels of study if the student has satisfied the entry requirements of the receiving programme. However, requests for intra-departmental or intra-college transfer should be made and, if approved, effected at the beginning of the academic session.

DURATION OF DEGREE PROGRAMMES

Generally, the degree programmes in the Department will have a minimum of 4 years duration for the UTME students and 3 years for Direct Entry students. The maximum number of years allowable for a course of study to earn a Bachelor's degree is 6 years.

GRADUATION REQUIREMENTS

In order to qualify for graduation from any of the undergraduate degree programmes in the Department, the student must have met the following requirements:

- a) Been duly admitted for the degree programme.
- b) Been matriculated into the University.
- c) Passed all compulsory and required courses in the programme of study, as well as elective courses.
- d) Accumulated the minimum number of credit units prescribed for the award of the degree.
- e) Successfully completed and submitted a Research Project report.
- f) Obtained a CGPA of not less than 1.50.

SEMESTER EXAMINATIONS

Students shall take end-of-semester examinations in all courses they registered for in that semester. The end-of-semester examination shall contribute 60 percent of the total marks for each course and credits shall be earned for courses passed. The Grade Point Average (GPA) shall be calculated based on the total number of courses a student had registered for during the semester, whether passed or failed, and reported along with the semester and sessional results. However, the marks a student scores for any course he or she had not registered for shall be discarded.

CONTINUOUS ASSESSMENT

Every course offered in the Department has a continuous assessment component, which shall contribute 40 percent of the total marks for the course. The continuous assessment component consists of two continuous assessment tests or intra-semester examinations (having 10 marks each) and two written assignments or term papers and presentations (having 10 marks each), as well as attendance at lectures and tutorials. The student shall be given his/her continuous assessment test scripts and marked written assignments with his/her scores on them as a feedback on his/her performance in the course. These continuous assessment scores shall be given to the student before the beginning of the end-of-semester examinations.

MODERATION OF 400-LEVEL EXAMINATIONS

External examiners appointed for the programme shall moderate all question papers for 400 level examinations. At the beginning of each semester, the external examiner shall vet the course outlines for each course offered at the 400 level of the programme for which he/she is responsible, vet the questions to be given at the end-of-semester examination, and participate in the marking of scripts for the end-of-semester examination. The external examiner responsible shall also participate in the determination of overall results and in the classification of degrees.

DEPARTMENTAL BOARD OF EXAMINERS

The Department has a Departmental Board of Studies and a Departmental Board of Examiners. The Head of Department is the Chairman of the two boards. The Departmental Board of Examiners shall deliberate and make recommendations to the College Board of Studies on all matters relating to examinations.

GUIDELINES FOR EXAMINATION AND GRADING

Every course shall be examined during the semester in which it is offered and a candidate shall be credited with those courses that he/she has passed.

The forms of examinations may include practical examinations, inspection, and assessment of practical work, notebooks, project work, special reports, and so on. However, the form of the examination shall be specified by the Department and approved by Senate on the recommendation of the Departmental and College Boards of Studies.

The time allowed for written examination shall normally be based on not more than one hour for each credit unit of the course and the time allowed for any examination shall not exceed 3 hours.

Only students duly registered for a course and who have met the minimum of 75 percent attendance at lectures and tutorials are eligible to write the end-of-semester examination in that course and get their results.

A student may not absent himself from any required continuous assessment examination or tests unless by permission of the course lecturer and/or the Head of Department.

OTHER REGULATIONS TO BE OBSERVED BY ALL STUDENTS

These regulations should be adhered to by all students for the smooth administration of the Department and to ensure an environment that is conducive for all:

- (a) A student is entitled to the membership of the Department only when he is fully registered in any one of the Department's programme of study.
- (b) Every student is required to attend lectures for the two semesters in the session, and to sit for examinations in all courses for which he/she has registered. If, however, a student is prevented from doing these by illness or other unforeseen circumstances, such a student must report the reasons to his/her Head of Department who will forward the same to the Dean of the College and the Registry for information.
- (c) All students are required to conduct themselves in a quiet and orderly manner at all times, particularly within the classrooms and on the University premises.
- (d) A student shall not change the course of study for which he was enrolled without the consent of the Head of Department and the Dean of the College.
- (e) Any student who does not perform satisfactorily in his or her academic work may be recommended by the Department and College Boards of Studies to the Senate for probation and/or withdrawal from the University.
- (f) Belonging to any secret cult or organization is prohibited and punishable by expulsion and prosecution.

RESULTS, GRADING SYSTEM, AND GRADE POINTS

Results are published by the Department after approval by the Senate. The published results show the student's name and matriculation number, the courses the student took and their credit units, and then the student's examination performance in terms of the raw scores, their equivalent letter grades, and grade points. The result also shows the student's Grade Points Average (GPA) for the semester and the Cumulative Grade Points Average (CGPA).

Classification of Degrees

The undergraduate degrees of the Department shall be classified according to the University's degree classification scheme, which is as follows:

<u>Final CGPA</u>	<u>Class of Degree</u>
4.50 – 5.00	First Class Honours
3.50 – 4.49	Second Class Honours, Upper Division
2.40 – 3.49	Second Class Honours, Lower Division
1.50 – 2.39	Third Class Honours

TITLE OF DEGREES

The University awards the Bachelor of Science degrees, of the undergraduate programme of the Department under the titles, **B. Sc. (Accounting)**

Staff List 2012/2013

S/N	Name of Staff	Rank	Specialization	Qualifications
1.	Prof. Michael Kwanashie	Professor/Vice-Chancellor	Economic Theory	PhD (Economics), McGill, 1981; M.A. (Economics), Northwestern, 1977; B. Sc. (Economics), ABU, 1974.
2.	Dr. John P. Uko	Senior Lecturer/ Director of Consultancy Services & Acting Head of Department	Marketing, Management, and Entrepreneurship	PhD (Bus Admin—Marketing), Illinois, 1983; M. Sc. (Bus. Admin—Marketing), Illinois, 1981; B. A. (1 st Class Hons.) (Management and Administration), Dar es Salaam, 1975.
3.	Prof. Cyril S. Ige	Professor/Dean of Postgraduate Studies	Econometrics; Business Mathematics	PhD (Qualitative/Devpt Econs), Strathclyde, Glasgow, 1981; M.Sc. (Econs), Ibadan, 1975; B.Sc. (Econs), Ibadan, 1973.
4.	Rev. Fr. Prof. Austin Echema	Professor	Theology & Church History	PhD (Theology), Hochschule, 1994; L. SL (Sacred Liturgy), Hochschule, 1991; BD (Magna cum Laude), Rome, 1986; B.Phil (Magna cum Laude), Rome, 1982.
5.	Dr. Gabriel B. Egbe	Senior Lecturer/Acting Director of Academic Planning and Quality Assurance	Business Communication	PhD (English), 2004; M. A. 1994; B. A. (English/Education), Unical; Diploma in Journalism, 1995; NCE, Uyo, 1994.
6.	Rev. Fr. Barr. Dr. John Gangwari	Senior Lecturer	Business Law, Commercial Law, Ethics	J. GD (PhD) Canon Law, 1989; J. C. L. (1985); B. D. (1980). B. Phil (1989); LL. B. (Hons), 1999; B. L. (2002).
7.	Dr. Joseph U. Azubike	Senior Lecturer	Accounting	PhD (Accounting), 2009; M. Sc. (Accounting), 2005; MBA (Finance), 1991; B. Sc. (Accountancy), UNN, 1988; ACA

				(1991); ACTI (1999).
8.	Dr.Emmanuel Obiorah Ozoh	Senior Lecturer	Accounting	PhD (Economics), Unical, 2006; MBA (Finance), UNN, 1983; B.Sc. (Accountancy), UNN, 1980; FCNA, 2007.
9.	Dr.Ioraver Nyenger Tsegba	Senior Lecturer	Accounting/Finance	PhD (Accounting & Finance), BSU, 2011; M.Sc. (Accounting & Finance), ABU, 1985; B.Sc. (Accounting), ABU, 1981; CNA, 1995.
10.	Dr.Francis Ikechukwu Asiegbu	Senior Lecturer	Marketing	PhD (Marketing), RUST, 2009; MBA (Marketing), UNIPORT, 2004; B.Sc. (Marketing), UNIPORT, 2000.
11.	Dr. Fidelis A. Ayatse	Senior Lecturer	Management	PhD (Management), BSU, 2011; MBA (Management), Usman Danfodio, 1995; B.Sc. (Management), Usman Danfodio, 1990.
12.	Dr. Mrs. Maria -Assumpta O. Eduok-Akpan	Lecturer I	Mathematics, Statistics, Operations Research	PhD (Industrial Eng./Operations Research), 2007; M. Eng. (Industrial Eng./Operations Research),Uniben, 1994; M. Sc. (Mathematics), Ibadan, 1987; B. Sc. (Mathematics), Nsukka, 1978.
13.	Dr. Innocent E. Iwunze	Lecturer I	Communication in French	PhD (French/English), ABSU, 2010; M.A (French/English), ABSU, 1997; B.A (French), 1994.
14.	Mr. Soji Solomon Ikuemonisan	Lecturer II	Accounting	M.Sc. (Economics), UNIPORT, 2008; MBA (Accounting), RSUST, 2004; B.Sc. (Accounting), UNIPORT, 1997; ACA, 2006.
15.	Dr. Dennis B. Ewubare	Lecturer II	Development/Monetary Economics	PhD (Economics) UNN, 2009; MBA (Accounting), RSUST, 2004; M. Sc. (Economics), UNIPORT, 2003; PGD (Finance & Banking), UNIPORT, 1999; B. Sc. (Economics), UNIPORT, 1995.
16.	Mr. Magnus Nkemjika Ogujiofor	Assistant Lecturer	Accounting	M.Sc. (Accounting & Finance), ABU, 2006; B.Sc. (Accounting), IMSU, 1997.
17.	Mr. O.A. Macaulay	Assistant Lecturer	Marketing & Advertising	M. Sc. (Marketing Management), Uniben, 2009; B. Sc. (Marketing), Abraka, 2000.
18.	Mr.Abudu Kasimu	Assistant Lecturer	Finance	M.Sc. (Financial Management), Uniben, 2012; B.Sc. (Banking & Finance), Uniben, 2006; NIM, 2008.
19.	Mr.Meshack Aggreh	Assistant Lecturer	Accounting	M.Sc. (Accounting), Uniben, 2012; B.Sc. (Accounting), Uniben, 2008; ACA, 2012.
20.	Mr. Terzungwe P. Vande	Assistant Lecturer	Elements of Government	M. Sc. (Political Science), Uniport, 2010; PGD (Education), BSU, 2009; B. Sc. (Political Science), BSU, 2003.

21.	Dr. Hyacinth Apya	Lecturer II	Community Service	PhD (History), BSU, 2012; M.A. (History), BSU, 2005; BA (History), BSU, 2002; NCE, Ankpa, 1990.
22.	Mr. Thomas O. Oladele	Tutorial Assistant	Accounting/Management	B.Sc. (Business Management), Unijos, 2006; ACA, 2012.
23.	Mr. Olannye Henry Odigwe	Assistant Lecturer	Marketing & Advertising	B.Sc. (Marketing), DELSU, 2001; M.Sc. (Marketing), UNILAG, 2008;
24.	Jeresa Solomon	Graduate Assistant	Marketing & Advertising	B.Sc. (Marketing), DELSU, 2011;
25.	Miss Atu Gina	Graduate Assistant	Accounting	B.Sc. (Accounting), Igbinedion, 2010

Programme Code and Four-Digit Codes

All core accounting courses offered in the B. Sc. (Accounting) are coded with a three-lettered prefix ACC, followed by four digit numbers. The courses offered in the five specialized areas of Accounting are given in Table 1 below.

Table 1
Courses Offered in B. Sc. (Accounting) Programme
by Areas of Specialization.

S/N	Course Code and Title	Credit Units
	1. Financial Accounting	
1	ACC 1111 Principles of Accounting I	3
2	ACC 1122 Principles of Accounting II	3
3.	ACC 2131 Intermediate Financial Accounting I	3
4.	ACC 2142 Intermediate Financial Accounting II	3
5.	ACC 3151 Advanced Financial Accounting I	3
6.	ACC 3162 Advanced Financial Accounting II	3
7.	ACC 4171 Advanced Financial Accounting III	3
8.	ACC 4171 Accounting Theory	3
9.	ACC 4192 Advanced Financial Accounting IV	3
10.	ACC 4102 International Accounting	3
	2. Cost and Management Accounting	
1.	ACC 2212 Introduction to Cost & Management Accounting	3
2.	ACC 3221 Cost Accounting	3
3.	ACC 3231 Management Accounting I	3
4.	ACC 3242 Management Accounting II	2
	3. Auditing and Investigation	
1.	ACC 3312 Executorships, Bankruptcy Laws and Accounts	2
2.	ACC 3322 Auditing and Investigation I	2
3.	ACC 4331 Financial Reporting and Ethics	3
4.	ACC 4341 Auditing and Investigation II	3
5.	ACC 43 51 Forensic Accounting and Fraud Control	3
	4. Taxation and Public-Sector Accounting	
1	ACC 3412 Public Sector Accounting	3
2	ACC 3422 Taxation I	3
3	ACC 4431 Taxation II	3
	5. Accounting Research and Seminar	
1.	ACC 4511 Accounting Seminar	1
2.	ACC 4522 Research Project	6

B. Sc. ACCOUNTING PROGRAMME STRUCTURE**100 LEVEL****First Semester**

Course Code	Course Title	Credit units
GES 1011	Communication in English I	2
GES 1021	History and Philosophy of Science	2
GES 1031	Nigerian Peoples and Culture	2
GES 1041	Use of Library, Study Skills, and ICT	2
ACC 1111	Principles of Accounting I	3
BFN 1111	Principles of Finance	3
BUS 1111	Introduction to Business	3
BUS 1121	Business Mathematics I	3
ECO 1111	Principles of Economics I	3
	Total	23

Second Semester

Course Code	Course Title	Credit units
GES 1012	Communication in English II	2
GES 1022	Logic, Philosophy, and Human Existence	2
GES 1032	Communication in French	2
GES 1042	Community Service	1
THG 1712	Introduction to Church History	2
ACC 1122	Principles of Accounting II	3
BFN 1122	Introduction to Money and Banking	3
BUS 1412	Introduction to Business Psychology	3
BUS 1322	Business Mathematics II	3
ECO 1122	Principles of Economics II	3
	Total	24

200 LEVEL**First Semester**

Course Code	Course Title	Credit units
GES 2011	Peace Studies and Conflict Resolution	2
GES 2021	Entrepreneurship and Innovation	2
THG 2711	Spiritual Theology and Catechesis	2
ACC 2131	Intermediate Financial Accounting I	3
BUS 2331	Business Statistics I	3
BUS 2341	Introduction to Computer Science	3
ECO 2131	Introduction to Microeconomic Theory I	3
ECO 2151	Introduction to Macroeconomic Theory I	3
MKA 2111	Principles of Marketing	3
	Total	22

Second Semester

Course Code	Course Title	Credit Units
GES 2012	Business Creation and Growth	2
THG 2722	Social Teaching of the Church	2
ACC 2142	Intermediate Financial Accounting II	3
ACC 2212	Introduction to Cost and Management Accounting	3
BUS 2362	Application of the Computer	3
BUS 2122	Business Communication	2
BFN 2142	Business and Corporate Finance	3
BUS 2352	Business Statistics II	3
BUS 2412	Elements of Government	3
	Total	24

300 LEVEL**First Semester**

Course Code	Course Title	Credit units
ACC 3151	Advanced Financial Accounting I	3
ACC 3231	Cost Accounting	3
ACC 3231	Management Accounting I	3
ACC 3311	Executorship, Bankruptcy Law and Accounts	2
BFN 3611	Nigerian Public Finance	3
BUS 3131	Company Law	3
BUS 3141	Elements of Management	3
BUS 3251	Production Operations Management	3
	Total	22

Second Semester

Course Code	Course Title	Credit units
ACC 3162	Advanced Financial Accounting II	3
ACC 3242	Management Accounting ii	2
ACC 3322	Auditing and Investigation I	2
ACC 3412	Public Sector Accounting	3
ACC 3422	Taxation I	3
BUS 3152	Business Law	3
BUS 3372	Research Methods in Business	3
BUS 3382	Analysis for Business Decisions	3
	Total	22

400 LEVEL**First Semester**

Course Code	Course Title	Credit units
ACC 4171	Advanced Financial Accounting III	3
ACC 4181	Accounting Theory	3
ACC 4331	Financial Reporting and Ethics	3
ACC 4341	Auditing and Investigation II	3
ACC 4351	Forensic Accounting and Fraud Control	2
ACC 4431	Taxation II	3
ACC 4511	Accounting Seminar	1
BUS 4161	Business Policy and Strategy I	3
BFN 4142	Financial Management	3
	Total	24

Second Semester

Course Code	Course Title	Credit units
ACC 4192	Advanced Financial Accounting IV	3
ACC 3102	International Accounting	3
ACC 4522	Research Project	6
BFN 4142	Financial Management II	3
BUS 4172	Business Policy and Strategy II	3
BUS 4392	Management Information System	3
	Total	21

COURSE DESCRIPTION

100 Level

First Semester

GES 1011 Communication in English I (2 credit units)

The course is designed to impart the communication skills in the medium of English. Emphasis is on introducing students to English for Academic purposes and specifically focuses on: Listening and Note taking; Speaking skills (sounds of English, stress, intonation and rhythm); Reading Skills and strategies such as skimming and scanning, SQ3R, KWL, CATAPULT, THIEVES, etc); and essentials of English grammar. The concentration of this course is equipping students to develop appropriate language skills necessary for academic purposes.

GES 1021 History and Philosophy of Science (2 credit units)

Scientific evolution of man: the history of science, classification; scientific methods and the various areas of science and technology. Science and the environment: environmental effects of chemical plastics, textiles, waste and other material, chemical and radioactive hazards; elements of environmental studies; terrestrial and cosmic life; ecology and types of habitat: climate and vegetation; Energy resources: fossil fuels, nuclear energy and renewable energy resources; the Nigerian energy reserves. Characteristics of living things; cell and tissue biology; biochemistry and cellular metabolism; taxonomy of living things; Engineering technology and socio-economic development of Nigeria; the effect of adequate and stable electric power supply and satellite communication technology on the technological development of Nigeria; The interaction between science and technology; Social and ethical implications of advances in science and technology; automated industrial plants; satellite technology; space technology; genetic engineering technology; weapons of mass destruction (WMD); health education.

GES 1031 Nigerian Peoples and Cultures (2 credit units)

Study of the Nigerian history, culture and arts in pre-colonial times, Nigerian's perception of his world; culture areas of Nigeria and their characteristics; evolution of Nigeria as a political unit, indigene/settler phenomenon; concepts of trade; economies of self reliance, social justice, individual and national development, norms and values, negative attributes and conducts (cultism and related vices); reorientation of moral and national values; moral obligations of citizens and environmental problems. The course should emphasis some aspects of Nigerian political economy as critical in understanding Nigerian peoples and cultures.

GES 1041 Use of Library, Study Skills, and ICT (2 credit units)

Brief history of libraries; library and education, university libraries and other types of libraries; types of library materials, using library resources including e-learning, e-materials, etc. Understanding library catalogues (card, OPAC, etc.) and classification; copyrights and its implications, database resources, bibliographic citations and referencing; Study skills. Development of modern ICT, hardware technology, software technology, input devices, storage devices, output devices, communication and internet services, word processing skills (typing, etc.); Hands on practice using Microsoft Word, Excel and Power Point.

ACC 1111 Principles of Accounting I (3 credit units)

The nature, scope, and purpose of accounting; the role of accountants, the accounting functions and relevance to the information system of the organization, historical background of accounting. Books of original entry; Source documents and their uses, subsidiary books; meaning, types and preparation; sales day book, purchases day book, returns inwards day book, returns outward day book and journal proper; classification, recording and summary of business transactions. The accounting equation, double entry principle – the theory and mechanics of double-entry book-

keeping: - books of accounts, including cash book, ledgers, petty cash book and imprest system, posting of entries in the subsidiary books to the ledger, the trial balance, meaning and purpose of the trial balance, errors affecting the trial balance, errors not affecting the trial balance; correction of errors and the uses of suspense accounts. Final accounts of sole traders including adjustment for: provision for depreciation, provision for bad debts, accruals, and prepayments. Classification of expenditure between capital and revenue. Bank reconciliation statement and adjustment of the cashbook.

BFN 1111 Principles of Finance (3 credit units)

The course offers an introduction to the study of the functions of finance and financial management in a modern enterprise. Topics to be covered include definition, nature, and functions of business finance; the firm and its financial objectives; financial decisions; financial management as a tool for planning and control. Others are financial intermediaries, financial markets and financial instruments, the stock market, sources and choice of fund acquisition, capital budgeting.

BUS 1111 Introduction to Business (3 credit units)

This is an introductory course in *business administration* for beginning students of Management and Social Science disciplines. The course examines the concept of business and the role and functions of a business enterprise as an economic and social entity in a modern economy, the nature and scope of business administration as a course of study and a managerial activity, classification of businesses enterprises—micro, small, medium, and large-scale enterprises. Other topics covered are the legal forms of business ownership, a survey of the functional areas of business based on the framework of the value chain (primary activities and secondary activities), corporate social responsibility, and the major problems facing Nigerian business enterprises.

BUS 1311 Business Mathematics I (3 credit units)

Basic notions in Numeric Analysis: the number systems; integers, properties of integers, rational and irrational numbers, complex numbers. Mathematics and symbolic logic: Inductive and deductive systems; Simple and compound statements, Truth tables. Elementary set theory: subsets, union, intersection, complements, Venn diagrams. Simple sequences and series, finite and infinite series, convergent and divergent series, Arithmetic and Geometric Progression. Permutations and combinations. Theory of quadratic functions, binomial theory, and equations. Algebraic and Transcendental Function. Functions of real variables, graphs, limits, and continuity. Expansion of Algebraic Function with Application in Business Studies. Basic trigonometry: trigonometric functions and their inverses. Inequalities. Power, exponential and logarithmic functions. Matrix Algebra: vectors and matrices. Differences Formula (Equal and Unequal Intervals). Interpolation and Summation Techniques, Coordinate Geometry. Cartesian and Polar Coordinates; Area of Triangles and Quadrilaterals. The Circles, Parabola, Ellipse, and Hyperbola.

ECO 1111 Principles of Economics I (3 credit units)

An introduction to the various issues, the nature of economic science, the methodology of economics, major areas of specialization in economics, stressing historical development of ideas, major findings in the various areas of specialization, elementary principles of micro and macro-economics, current issues of interest and probable future developments.

Second Semester

GES 1012 Communication in English II (2 credit units)

This is a continuation of GES 1011: Communication in English 1, which introduced students to the rudiments of English for academic purposes. The focus of this course is academic writing and presentation skills in English. The course exposes students to the broad linguistic conventions and skills suitable for different kinds of academic writing such as summaries including abstracts, book reviews, report writing, answering examination questions, etc. Emphasis is on logical presentation, choice of appropriate lexis, cohesion and coherence as fundamentals of effective writing. Students are also exposed to public speaking skills and aspects of rhetoric, style and use of figures of speech, which add to persuasive writing and speaking in English.

GES 1022 Logic, Philosophy and Human Existence (2 credit units)

A brief survey of the main branches of philosophy; symbolic logic, special symbols in symbolic logic – conjunction, negation, affirmation, disjunction, equivalent and conditional statements; Law of tort. The method of deduction using rules of inference and bi-conditionals qualification theory; Types of discourse: nature of arguments, validity and soundness; techniques of evaluating arguments; distinction between inductive and deductive inferences, etc. (illustration will be taken from familiar texts including literature materials, novels, law reports and newspaper publications). Philosophy and national development; national ideology and patriotism.

GES 1032 Communication in French (2 credit units)

Introduction to French; alphabets and numeracy for effective communication (written and oral); conjugation and simple sentence construction based on communication approach; sentence construction, comprehension and reading simple texts.

GES 1042 Community Service I (1 credit unit)

The course aims to promote the spirit of service and engages students in civil works beneficial to the University community and its environs including but not limited to farming, road building and maintenance, landscaping, planting of flowers and hedges, grass-cutting and general cleaning of the campus and its environs, concreting and laying of seating and footpath slabs amongst others to promote the dignity of labour and service to community.

THG 1712 Introduction to Church History (2 Credit Units)

The course introduces students to church history covering Ancient Church history (from the closing of the NT writings circa 100 to the Council of Chalcedon, in 451) through medieval to contemporary church history. Ancient church history highlights the importance of this period to theological scholarship, doctrinal development and ecumenical studies. Medieval Church History covers the Middle age period, which gave birth to scholasticism and humanism. These two are important to any attempt to understand the development of history of theology in this period and the religious and intellectual factors that led to the Reformation. This is a period between the Dark Ages and the 16th Century; however, the Reformation and Counter Reformation period is purposely included in order to bring the period of its logical conclusion to the contemporary era and the Second Vatican Council.

ACC 1122 Principles of Accounting II (3 credit units)

The nature, scope, and purpose of accounting. Basic financial statements. Accounting conventions. Theory and mechanics of double entry bookkeeping. Books of original entry. The cashbook and the ledger, classification, recording and summary of business transactions. The revenue accounts and balance sheets of business concerns. The valuation of assets and

measurement of business income. The interpretation of accounts: significant accounting ratios. Sources and application of funds statements.

BFN 1122 Introduction to Money and Banking (3 credit units)

Nature, forms and functions of Money; theories of Commercial Banking operations; Principles and functions of different types of Banking Institutions; the Banks and Money Supply; Money and Capital Markets; Monetary and Fiscal Policies; Inflation and Credit Creation; History of Banking in Nigeria; Development of the Central Bank; General Principles of Bank Lending; Bank Services; Methods of Payment through the banking system both domestic and overseas; the balance sheet structure; the protection of deposits funds; reserve and liquid assets requirements.

BUS 1322 Business Mathematics II (3 credit units)

Differential Calculus: Limits and Continuity—the derivative as a limit of rate of change. Derivation from First Principles. Techniques of differentiation. The straight line, parallel and perpendicular lines, angle between two straight lines, the distance between points from a line, parametric equations, tangents, and normal. Rules and techniques of differentiation, maxima, and minima. Total Differentiation: Application to Marginal Analysis, Cost Functions, Indifference Curves, and so on. Partial Differentiation with Application to Marginal Analysis and Comparative Statistics. Maximization and Minimization. Integral Calculus. Integration as an inverse of differentiation, Integration as a limit of a sum, areas under a curve, volumes. Integration with Application to Marginal Total Equations. Applications and illustrative examples from management and the social sciences.

BUS 1412 Introduction to Business Psychology (3 credit units)

A basic course in psychology dealing with emphasis on industrial and organizational psychology as well as consumer psychology—both focusing on the processes of understanding human behavior in the workplace and in his consumption role. Treatment of such topics as the development of human personality through socialization, social perception, motivation and learning, role playing and small group interaction, attitude formation and change, norms and social influences, human conflict, and collective behaviour.

ECO 1122 Principles of Economics II (3 credit units)

Continuation of ECO 1111. The nature of economic science, microeconomic foundations to macroeconomics, the methodology of economics, major areas of specialization in economics, stressing historical development of ideas, major finding in the various areas of specialization, current issues of interest and probable future developments.

200 Level**First Semester****GES 2011 Peace Studies and Conflict Resolution (2 credit units)**

Basic concepts in peace studies and conflict resolution. Peace as a vehicle of unity and development. Developing a culture of peace. Peace-building. Conflict issues. Types of conflict, e.g., ethnic/religious/political/economic conflicts. Root causes of conflicts and violence in Africa. Indigene/settler phenomenon. Management of conflict and security. Peace mediation and peace-keeping. Alternative dispute resolution (ADR). Dialogue/Arbitration in conflict resolution. The role of international organizations (example, ECOWAS, African Union, United Nations) in conflict resolution.

GES 2021 Entrepreneurship and Innovation (2 credit units)

The focus of the two-semester course on entrepreneurship—Entrepreneurial Studies I and II—is on examining entrepreneurship theories and fostering the practice of entrepreneurship among student participants leading to self-employment and job creation after graduation. In this first segment of the course, the students learn conceptually about being an entrepreneur in Nigeria. The first half of the semester will be devoted to studying the following topics: basic concepts of entrepreneurship, business risks, and profits, historical role of entrepreneurship in industrial and socioeconomic development of the society, entrepreneurship theories, and types of entrepreneurs. Others are the personal and interpersonal characteristics and behavioural traits of entrepreneurs, personal traits required for successful performance as an entrepreneur, entrepreneurship role demands, and the problem of succession in entrepreneurial enterprises. The second half of the semester will focus on learning how to conduct a market survey and consumer research for identifying and evaluating new business opportunities, setting up a business organization, and keeping of basic business/accounting records, developing a business plan, and identifying sources of financing. The problems of financing and managing growth in entrepreneurial firms will be discussed.

THG 2711 Spiritual Theology and Catechesis (2 credit units)

The course aims to lead the students into the nature of the spiritual life in a way that gives meaning and purpose to the spiritual exercises they perform. It studies the nature of theology as a systematic reflection on the meaning and content of Christian revelation and faith; various theological disciplines and their interconnectedness; meaning of spirituality; different aspect of spirituality- Biblical, Liturgical, Pastoral and African; rise and development of monasticism and modern Spirituality; Overview of the history of Christian spirituality; Christian virtues and universal application of charity, chastity, poverty and obedience, spiritual retreats. The emphasis on catechesis is to ensure the education of the human person to conversion and salvation taking into account one's cultural heritage and the integral formation of the whole person. The role of liturgy in catechesis, pastoral anthropology, psychology and psychopathology and the religious education of adults and adolescents children are emphasized.

ACC 2131 Intermediate Financial Accounting 1 (3 Credit Units)

This course reviews ACC 1122 and examines further problems on incomplete records, preparation and presentation of final accounts of non-commercial organizations such as clubs, societies, trade unions, churches, mosques etc; Reserves and provisions, accounting treatment of fixed assets and current assets based on SAS 3; introduction to partnership accounts including the final accounts; Changes in partnership: admission/death/retirement of partners including treatment of goodwill, partnership case laws; dissolution of partnership-piecemeal realization in partnership and Joint Venture Accounts.

BUS 2331 Business Statistics I (3 credit units)

This is the first of a two-semester course in elementary statistics as applied in business and social as well as the natural sciences. This first segment focuses on descriptive statistics. Topics covered include nature, definition, and scope of statistics and the use of statistics in everyday life. Basic concepts in statistics: variables, discrete and continuous variables; functional relationships. Sources and nature of published statistical data in Nigeria, their uses and limitations. Types of data: primary and secondary data. Methods of collecting data—census and surveys. Population and sample. Techniques of data presentation—tables, graphs, and diagrams. Frequency distributions and comparisons. Measures of central tendency and dispersion, skewness, and kurtosis. Simple ideas of probability and probability distributions.

BUS 2341 Introduction to Computer Science (3 credit units)

The course offers general introduction to Computer Science; Evolution of computers and computer technology: generations and classification of computer architecture; hardware and software techniques and applications; Components of a computer system; Basic concepts of computer algorithms, programming languages, and programming; Introduction to computer networks; Use of keyboard and mouse as input devices; Windows, word processing, spreadsheets, and presentation slides; Organization chart of computer centre, categories of computer application, use of computers, advantages and disadvantages of computers, introduction to word processing Data communication (Basic concept and methods, of Computer networks, Internet and E-mail concept), Data processing (properties, Type of processing; Batch processing), Number representation (Binary mathematics, Number conversion), computer Viruses and protections; Application of computers in social and natural sciences, humanities, education, and management sciences are all covered. The course also offers hands on practice using Microsoft Word, Excel, and PowerPoint.

ECO 2131 Introduction to Microeconomic Theory I (3 credit units)

Micro-economic theory, problem of scarce resources and allocation of resources in product and factor markets with application to Nigerian and other economics, equilibrium concept, possibility of disequilibrium, partial equilibrium and general equilibrium analysis. Supply and demand theory. Cobweb theory. Introductory dynamics. Consumer behaviour. General equilibrium of exchange. Production theory. Cost curves. Pricing and output under perfect competition, imperfect competition, monopoly and monopolistic competition. Pricing of production factors. The theory of comparative costs.

ECO 2151 Introduction to Macroeconomic Theory I (3credit Units)

Macro-economic theory, national income accounting, macro-economic aggregates, the classical system, the Keynesian system, the monetarist system, domestic economic stabilization, monetary and fiscal policies, price control and inflation are topics covered.

MKA 2111 Principles of Marketing (3 credit units)

This course is designed to introduce the beginning undergraduate students of marketing, accounting, and other related disciplines to the basic principles involved in the study of marketing as an academic discipline, a profession, and a business function and treats in depth the behavioural aspects and the macro issues of marketing. Issues covered include the nature and development of the marketing mix variable (product, price, promotion, and distribution) by the firm and the functions of marketing in corporate management. Other topics covered include the micro and macro environments of marketing; analysis of key consumer and industrial markets; understanding consumer behaviour; marketing research and information systems; market surveys and demand forecasting; global marketing, marketing in not-for-profit organizations, and in service industries; and careers in marketing. The pedagogical method combines the normal classroom lectures and tutorials with the case method.

Second Semester

GES 2012 Business Creation and Growth (2 credit units)

The focus of this course is on fostering the practice of entrepreneurship among student participants. The students will learn how to identify and evaluate new business opportunities in the manufacturing and service industries in Nigeria, and how to start and manage a small or medium-sized business venture. Topics to be covered include: Identifying and evaluating new business opportunities; Conducting a feasibility study; Starting a new business venture from the scratch; Acquiring an existing business; Successful business planning: (1) Formulating a business plan, (2) Developing business strategies in the manufacturing industry; (3) Developing business strategies in the service industries; (4) Implementing business strategies; and (5) Evaluating business strategies. Every student enrolled in this course will be expected to participate in a group to do a feasibility study and then develop a detailed business plan for starting, owning, and managing a small or medium-sized business enterprise.

THG 2722 Social Teaching of the Church (2 credit units)

Since theology does not restrict itself to spiritual matters alone but concerns itself with the entire human well being, the course therefore with reference to the social teachings of the Church, examines the efforts of the Church as also pastor of the material well being of human persons, with special emphasis on human dignity and rights.

ACC 2142 Intermediate Financial Accounting (3 credit units)

This course reviews of ACC 2131 and also covers such topics as: Bills of exchange, consignment accounts, containers account, goods on sale or return, Royalties account, voyage account, insurance claims accounts, sinking fund accounts; investment accounts, contract accounts including treatment of SAS 5.

ACC 2212 Introduction to Cost and Management Accounting (3 credit units)

History, principle and objectives of cost accounting information; Cost accounting aspects (details) of materials, labour and overhead; Integrated and uniform cost accounting job costing – contract and batch costing, process costing, (detailed treatment of joint and by-products as well as spoilage; Evaluation of process stock using FIFO, LIFO and average prices; Funds flow statement, break-even and cost volume-profit analysis) are covered.

BFN 2142 Business and Corporate Finance (3 credit units)

Introduction – evolution, definition and types of finance; the objectives of finance and finance functions; Risk of Finance, Measurement of Risk and methods of reducing them; Capital Market, the activities of the participants and methods of new issues; Firm's flow of funds and cash analysis; sources of capital; Capital Gearing and its implications; Stock Exchange institutional and Private Investors (e.g. Investment trust, Unit trust, Insurance companies); The Role of Finance; Banks attitude to risks, credit worthiness and liquidity; Capital Budgeting.

BUS 2132 Business Communication (2 credit units)

This course teaches the students the basic principles of communication in business transactions and technical writing and communication skills. Topics covered include basic functions of communication, different types of communication: corporate and public communication. Communication theories and models: linear model, interactional models, transactional model, and so on.

BUS 2142 Company Law (3 credit units)

Types of companies. Company formation: - procedures and documentation, issue and transfer of shares, shares versus debentures, membership, meeting and resolution, duties of offers/directors,

secretaries, auditors and so on. Prospectus and statutory books. Profits available for distribution, holding and subsidiary companies. Powers and duties of liquidators, secretarial practices, provisions relating to disclosure in corporate accounts. Reconstructions, amalgamations, and takeovers. Companies Act of 1968 (as amended), Companies and Allied Matters decree No. 1 of 1990 as amended.

BUS 2352 Business Statistics II (3 credit units)

This course focuses on inferential statistics. A study of the methods of making inferences or drawing conclusions from sample data to the statistical population from which the sample is drawn and making decisions or predictions about population parameters of interest based on sample data. The topics include elementary sampling theory, statistical estimation theory, and statistical decision theory. Tests of hypothesis for small and large samples, chi-square distribution: goodness-of-fit tests and contingency table analysis; uses and limitations of chi-square tests of significance, student's t distribution, correlation analysis, simple and multiple regression analysis, analysis of variance and covariance. Index numbers, time series, time series analysis.

BUS 2362 Application of the Computer (3 credit units)

The course covers the aims, objectives, and the structure of computer packages; Difference between packages and conventional programming language, capabilities and limitation of packages, types/class of packages (word processor, spreadsheet, graphic animation, 3D, utilities, and database) as well as practical use of Windows, Word, Excel, Power Points, and Access. Students are expected to study and practice intensively any five current software packages.

BUS 2412 Elements of Government (3 credit units)

Meaning of Government, Basic Concepts of Government, (that is, nation, power, authority etc.). Basic Principles in government (that is, Rule of law, separation of power etc).Types of government (that is, unitary, federal Government, etc). Organs of government. Pressure groups and public opinion. Constitutional development in Nigeria. Civil service and local Government Administration, Other current issues in government.

300 Level**First Semester****ACC 3151 Advanced Financial Accounting I (3 credit units)**

This course reviews ACC 2142. Departmental Accounts, excluding foreign branches, hire purchase, introduction to Company Accounts, types of capital-ordinary shares, preference shares and debentures and their implications. Statutory books and returns, pre-incorporation profit, post incorporation profits and formation expenses. Issues of shares and debentures, redemption of shares and debentures; SAS and IAS relevant to Company Accounts and reports; treatment of taxation in accounts including deferred taxation, profit and loss accounts of companies both for internal use and publication are also covered.

ACC 3221 Cost Accounting (3 credit units)

Meaning, Nature and objectives of Cost Accounting. Differences between Cost and Financial Accounting. Cost Classification-functional, behavioral, etc. Cost estimation-high and low method, accounting method, regression method, etc. Costing methods: specific order job costing-job, batch and process costing and continuous operation methods-Computations on costing methods. Costing techniques: standard costing methods, types of standard costing, determination of standard cost, uses of standard costing, Absorption costing and marginal costing approach. Variances Analysis and Budgets. Meaning and types of variances and its computations, e.g., material cost variance, labour, production overheads, etc. Budgets and budgetary control-meaning of budgets, types, functions and preparation. Budgets and marginal costing. Behavioural aspect of budgets and budgetary control. Functional budgets, fixed/variable budgets, cash and master budgets. Marginal costing techniques: Meaning and uses of marginal costing in decision making. Cost volume-profit analysis and break even, calculation of break even. Margin of safety. Current issues in cost accounting & revision. Inventory control- Just-In- Time (JIT) production techniques. Benefits and problems of JIT. Developments in Cost accounting innovation-back-flush accounting, life cycle costing, activity based costing target costing etc.

ACC 3231 Management Accounting 1 (3 credit units)

Review of introduction to cost and management Accounting. Capital investment appraisal techniques (Returns on capital employed, payback method, discounting techniques); Measurement of divisional performance and control in divisionalised companies including behavioural aspects of accounting, presentation of management information; Pricing and output decisions, transfer pricing, uncertainty and risk analysis, value added, cost reduction and value analysis, cost benefit analysis and cost estimation are covered.

ACC 3311 Executorship, Bankruptcy Laws and Accounts (2 credit units)

The course covers Bankruptcy Act of 1979; Definition, objectives, proceedings; Official receiver-duties, adjudication and discharge, appointment and powers of official receiver and trustee in bankruptcy; Arrangement outside and powers of official receiver and trustee in bankruptcy; Arrangement outside bankruptcy, proof of debts; Property available for payment of debts. Bankruptcy accounts, statement of affairs, deficiency accounts and statement of final accounts; Liquidation and accounts; Executorships law, will and letters of administration; Ingredients of a valid will; Devolution of property, powers and duties of executors, appointment of executor, who may not act as executor, Administrator distribution of estate; appointment of administrator and duties of personal representation; Trusteeship law, creation of a valid trust, appointments and duties of trustees; Statutory powers of trustees; Accounts and termination of trusts are all covered in this course.

BFN 3611 Nigerian Public Finance (3 credit units)

Meaning, scope, and nature of public finance. Government revenue and expenditure: sources of government revenue (internal and external sources) size of government spending, consumption and expenditure. Direct and indirect taxes; tax incidence and tax shiftability. Government expenditure - types and implications; Balanced, surplus and deficit Budgets. Debt financing and economic development. The criteria for evaluating these issues of public goods and private goods, social balance, spill over, etc. Revenue sharing, public debt and the application of Pareto optimally to issue of revenue allocation and Nigeria's experience in the light of different revenue allocation exercise. Fiscal centralization and decentralization, Requirements for sound public finance management. Introduction to fiscal policies. Public finance in Nigeria: history, evolution, and lessons.

BUS 3141 Elements of Management (3 credit units)

This course is a general introduction to the concepts and the principles underlying management behaviour and decision-making processes in business and non-business organizations. The course will also emphasize the evolution of management thought/theories and the practice of management in the developing countries. The topics covered will include the role and significance of management in a modern enterprise and the primary managerial activities of planning, organizing, staffing, coordinating, motivating, directing, and controlling. Other topics will include the emergence of the scientific management school, the human relations school, participatory management, the systems approach, and the contingency theories of management. Others are Theory X and Theory Y, Theory Z, Management by Objectives, and strategic management.

BUS 3151 Business Law (3 credit units)

The course covers the Nigerian legal system; sources of Nigerian law, division of powers between the federal and state governments; Statute law—its legislations and interpretations; History and development of common and equity laws; Hierarchy of Nigerian law courts; distinction between civil and criminal liability; The nature of tort, the basis and extension of various types of interest in the legal person and corporate personalities; The doctrine of ultra vires of contract; Law of commercial agency, sale of goods, carriage of goods, negotiable instruments, hire purchase and installment purchases; suretyship and guaranties; pledge, lease, and exchange control.

BUS 3251 Production Operations Management (3 credits units)

Elements of production; Production and process design and management; Facility location and layout; Modern tools and machinery of production; Standards definition; Line balancing; Automation; Production planning, scheduling, and control; Technical feasibility assessment; Work-study; Maintenance of tools and equipment; Cost-benefit analysis; Quality control; Inventory control; Project Planning; Forecasting; Aggregate planning control, and material resources planning are topics covered in this course.

Second Semester

ACC 3162 Advanced Financial Accounting II (2 credit units)

The course reviews ACC 3151 and also covers balance Sheet ratio, notes to the accounts and five years financial summary, fund flow statements including cash flows statement; Value added statement, interpretation of account; Conversion of partnership into Limited Liability Company, amalgamation and absorption, capital re-organization and capital reduction; Accounts of property companies; Oil and Gas Accounting including SAS 14.

ACC 3282 Management Accounting II (2 credit units)

Budgeting- general and detailed Considerations. Estimating Cost Behaviour patterns including Learning Curve Theory. Applications of Quantitative Techniques in Management Accounting. Reporting Techniques in management Accounting. Capital budgeting Decisions. Inventory management Techniques Management Audits. Behaviour

ACC 3322 Auditing and Investigation I (2 credit units)

Nature and purpose of an audit; Rules and ethics governing the work of an auditor, professional independence of the auditor and his legal status, appointment, resignation and removal of the auditor; Relationship with directors and management, duties, rights and remuneration of the auditors, his professional responsibilities and liabilities. Planning, controlling and recording an audit, internal controlling and recording and audit, internal and external audit, internal control systems, audit procedure; Audit of cash transactions, impersonal ledger, verification of assets, balance sheet audit and post-balance sheet events are covered in this course.

ACC 3412 Public Sector Accounting (3 credit units)

Structure of government accounting in Nigeria the treasury, Audit department, consolidated revenue fund, capital and development fund. Financial accounting and analysis. Use of self accounting system, fund accounting system, and standardized uniforms for transaction. Decision making and planning and control of public fund, application of costing methods, budgeting processes, the use of audit department, Accounting for local government, educational and health institution. Planning, programming and budgeting system (P.P.B.S). Recent developments and issues in the public sector. Implication of Nigerians' membership in ECOWAS, effect of restructuring sectors.. etc.

ACC 3422 Taxation I (3 credit units)

The course examines the structure of the Nigerian Tax System; the relative importance of taxes on income, capital and expenditure in contributing to government income; Development of Nigerian legislation; -

Law and practice of income tax; Determination of responsibility to pay tax, tax administration agencies and tax payable; Partnership and company taxation including that of banks, insurance companies and other financial institutions; treatment of losses, capital allowances; Companies' income tax; principles, assessable profits, tax assessment and treatment of losses; Pioneer companies capital allowances; Role of taxation in national planning and development.

BUS 3372 Research Methods in Business (3 credit units)

The course introduces students to the basic principles of conducting empirical research in business. Topics covered include basic concepts in scientific enquiry, meaning and importance of research in business and related disciplines, basic types of research, and basic concepts in research, such as variables, concepts, constructs, measurement, propositions, models, theories, laws, and so on. Choosing a topic for research, literature review, and various methods of collecting data; Treatment of pre-gathered data, testing of hypothesis, and writing a research report as well as the problems of conducting business research in Nigeria will be examined.

BUS 3382 Analysis for Business Decisions (3 credit units)

This course introduces the students to the tools of management science methodology and their applications in analyzing varieties of business decision problems. The course content will focus on mathematical programming and their applications to special types of problems in business management—product mix problems, the transportation problem, and assignment problems. Network models and their applications in project management; Dynamic programming; Game theory and its applications in management decision situations; Decision theory, queuing theory and inventory models are covered.

400 Level**First Semester****ACC 4171 Advanced Financial Accounting III (3 credit units)**

The course reviews ACC 321 and extends to accounting foreign currency transaction following the provision of SAS 7 including Foreign Branches, Accounts of insurance companies and building societies, Accounts of Banks and unit Trust including SAS 10, pension and provident fund account group also theoretical regulatory framework of consolidation accounts basic principle of consolidated profit and loss Accounts; Balance sheets (including pre and post – acquisition profit/losses, acquisition at different dates; Treatment of dividend in-group accounts and the valuation of assets for consolidation purposes, vertical and mixed group consolidates balance sheets of associated companies.

ACC 4181 Accounting Theory (3 credit units)

The nature of theory; tools of theory, actions and rules, theory and principles, uses of theory, general accounting theory, consideration of structure of statement of Accounting Standard (SAS) and selected Standards in International Accounting Standards IAS.

ACC4331 Financial Reporting and Ethics (3 credit Units)

Regulatory framework of financial reporting-Accounting standards setting process, Nigerian Accounting Standards Board (NASB), authority of NASB and International Standards. Accounting and reporting policies, disclosure of accounting policy, methods of recognizing assets and liability. Analysis and interpretation of financial statements, types of ratio analysis.- trend, inter-firm analysis etc; usefulness and limitations of ratio analysis. Accounting Standards – Compliance requirements of standards issued by NASB, IASB and IFAC. International Financial Reporting Standards (IFRS), the Concept and types of Ethics. Principles and application of professional Ethics. Decision in Ethics. Ethical threats and safeguards. Social and environmental issues in Ethics. Corporate Governance-nature, scope and significance; Corporate Social responsibilities-concept and scope. Case study.

ACC 4341 Auditing and Investigation II (3 credit units)

The course covers: nature, types and methods of investigation; distinction between auditing and investigation; Audit evidence, techniques and procedure including computer assisted techniques, audit report, reporting for different investigations, quality control, and review of financial statements, ethics, special engagements and investigations; Recent developments in auditing; Comparative study of auditor's responsibility and reporting in different countries.

ACC 4431 Taxation II (3 credit units)

Administration and computation of petroleum profit taxes; principle, allowances and assessments, capital gains tax & capital transfer tax; principle and computations tax management, client's taxation advisory service and management of tax practices in relation with revenue authority, nature and purpose of revenue nature, tax avoidance and anti-avoidance laws, investigators by inland revenue back-duty, practical assessment procedure in tax office and the implication of taxation on investment are covered in this course.

ACC 4511 Accounting Seminar (1 credit unit)

This course is designed to prepare students in the techniques of accounting. General review of the dimensions of accounting system and perspectives. Coverage of special and current topics relative to the cutting edge of accountancy and incidentally recent explorative academic accounting frontier. Assignment of relevant selected accounting topics to different student project groups for class presentation.

BUS 4161 Business Policy and Strategy I (3 credit units)

This is the first segment of a two-semester course on business policy designed to give final year undergraduates of accounting and marketing and advertising an opportunity to pull together all they have learned in the separate business fields and utilize this knowledge in the analysis of complex business problems of management which the student has already been partially familiar with in earlier courses. Emphasis is in the development of skill in applying the strategic management process to identify, analyze, and solve problems of a business enterprise in situations that approximate the real business world. The first segment of the course focuses on strategic management--the sequence of decisions an organization's top management makes in building a stronger long-term competitive position by formulating, implementing, and evaluating strategies, plans, and policies that align the organization's strengths and weaknesses to the opportunities and threats it faces in its business environment. Examples of strategy development in real-life business situations are examined. The pedagogical method combines the normal classroom lectures and tutorials with the case method.

Second Semester**ACC 4192 Advanced Financial Accounting IV (3 credit units)**

Interpretation of accounts including the use of accounting ratios, fund flow statements, accounting for inflation, Nigerian and international accounting standards, miscellaneous accounts such as contract awards, accounts of different types of financial institutions, accounts of real estate, oil and gas accounting, accounting theory relating to income, depreciation, inventory valuation, goodwill, research and development and other deferred revenue expenditure, consistency, comparability, flexibility, etc. covered in this course.

ACC 4102 International Accounting (3 credit units)

Problems of fluctuation exchange rates accounts for foreign branches and subsidiaries; the problems of different regulating frameworks and standard in preparation of accounts of multinational companies; Intergovernmental national income comparisons. Project financing institutions like the World Bank, IMF, IPO, and UNO in different countries. Investment and disclosure by parent companies, methods of transfer of dividends, cost of foreign subsidiary, control problem of foreign companies, methods of transfer of foreign dividends, cost of foreign product, funds for foreign directors etc.; National and International Standard governing these treatment of international Accounting Standards (IAS) are covered.

ACC 4522 Research Project (6 credit units)

This is a two-semester course in which the student, under the supervision of an assigned member of staff, undertakes a research project in order to gain practical knowledge of, and demonstrate competence in, designing and executing an original study or investigation of a local problem of an accounting or management nature approved by the Head of Department. The student writes a research report on the project topic, which is expected to demonstrate and improve upon the skills acquired in BUS 3132, submits bound copies at the end of the second semester, and defends it before a panel of internal examiners, or the external and internal examiners to earn a grade.

BFN 4142 Financial Management II (3 credit units)

This course is designed to prepare students in the techniques of financial management, investment analysis, how the capital market and other financial institutions operate, and of corporate finance. Topics covered include: types and sources of funds, management of debtors, cash management, cash budgeting, funds flow statement, break-even analysis, ratio analysis, capital market operations in Nigeria, and security analysis. Capital budgeting (under certainty and uncertainty) cash flow forecasting techniques for project evaluation, cost of capital, financial

leverage, capital structure theories, risk analysis and diversification. Dividend policy and internal financing, portfolio theory and management, efficient market hypothesis, securities valuation, capital asset pricing model (CAPM) etc. foreign currency transactions, analysis and interpretation of financial statements and reports. Gearing theories, traditional view, and the Modigliani Mill hypothesis, borrowing limits, dividends and retention policies.

BUS 4172 Business Policy and Strategy II (3 credit units)

This is the second segment of the two-semester course started in BUS 4161. This segment focuses on the development of business policy as a top management function. The concepts of policy and decision-making will be examined from the top management perspective and corporate management of the human organization as corporate plans, strategies, and policies are implemented at all levels of the organization. The concluding parts of the course takes particular cognizance of the problems associated with top management planning and control, conflicts between top management control and strategic planning, and planning and controlling specific tasks with particular reference to personnel, marketing, and production operations management.

BUS 4391 Management Information System (3 credit units)

The course covers: the meaning, objective and requirement of MIS in organizations; Information needs of management and design of MIS, managerial need of the information output as a basis for developing criteria and systems; the computer environment and use of computer based techniques; Electronic data processing (EDP) methods; batch processing, real-time processing; Computer reports: - error reports, exception reports, and so on, report format, and form design; Flow charting, networking systems analysis; Design techniques and documentation; User environment in systems development and life cycle; Computer service bureau and cyber services; office automation; Email, internet, and so on.