

PAN-ATLANTIC UNIVERSITY

LEKKI, LAGOS STATE

School of Management and Social
Sciences

PROGRAMME MANUAL

BSc. Accounting

PAN-ATLANTIC UNIVERSITY

SCHOOL OF MANAGEMENT AND SOCIAL SCIENCES

1.0. Mission

The mission of the School of Management and Social Sciences is as follows:

The School of Management and Social Sciences (SMSS) is a community of people committed to creating and transmitting management and business knowledge based on a Christian conception of the human person and of economic activity and relevant to Nigeria and Africa at large. We strive to be a world-class business school which will have a significant impact on the practice of management. In order to achieve this mission the School seeks to:

- *Provide high potential professionals with a general management education which stresses professional ethics and service to the community through the practice of management.*
- *Have a positive impact on the professional and ethical standards of business management in Nigeria*
- *Make intellectual contributions which a) support the practice of management; b) contribute to the advancement of the management disciplines; and c) create high quality teaching materials.*

2.0. Basic Principles

The following are the basic principles which will inform the teaching imparted in the BSc programmes of the School of Management and Social Sciences:

- a) Human beings are moral beings whose behaviour is not mechanically determined by either internal or external factors and who cannot attain fulfilment if they restrict their activity to the pursuit of their own individual interests.
- b) The purpose of business organisations is not restricted to producing profits for their owners nor can the objective of maximising profit be the supreme standard of decision. Business organisations are members of larger societies and must contribute to their common good. The activities of business organisations must also be compatible with - and contribute to - the full human development of those who work in them.
- c) Business organisations are not mere production units. First and foremost they must be human communities where all have an opportunity to participate and contribute responsibly to the common good of the organisation and that of society.
- d) Business organisations are not justified in creating and marketing products or services by the mere fact that a demand for them exists or can be created. The value of the organisation's activity ultimately depends on its serving authentic human needs and values.
- e) Business organisations must respect the dignity of all the human persons (employees, customers, suppliers...) with whom they relate in the exercise of their activity. A person's dignity is not respected when one chooses to harm him or her, even if this is done as a means to attain some desirable objective. When harm to a person results as a collateral effect of an action which

pursues other objectives, the dignity of the person harmed is not respected if that action has been performed without a serious, proportionate reason.

3.0. Philosophy

The philosophy of the Accounting programme is to strengthen the intellectual capacity of students in the accounting discipline so as to equip them with adequate knowledge needed for the preparation and auditing of financial statements and accounts and in the analysis of the issues in the private and public sector of the Nigerian economy. Students will become well formed accounting personnel who will contribute positively to the development of accounting practice.

Emphasis will be given to the knowledge of accounting science, critical thinking about, and in-depth analysis of business management information, and the acquisition of a capacity for ethical and competent professional performance.

4.0. Objectives

The objectives of the Accounting programme are to:

- i. enable students develop the ability of using modern Accounting and Management techniques
- ii. enable students acquire the necessary professional competences required by Nigerian and International Accounting bodies.
- iii. produce graduates who are ethical and generally competitive in the global village, and develop an entrepreneurial spirit in them capable of generating self-employment to the overall economic development of the country.
- iv. develop graduates who are able and motivated to keep learning and updating themselves, with good critical reasoning skills and problem-solving skills.

5.0. Admission and Matriculation Requirements

Candidates for the Bachelor of Science degree shall be accepted for a four-year programme through the Unified Tertiary Matriculation Examination (UTME) and for a three-year programme through direct entry. Admission into the four-year programme shall be based on the candidate's performance at both the UTME and the post-UTME screening of the Pan-Atlantic University. In addition, the candidate should have a General Certificate of Education (GCE) Ordinary Level pass, or its equivalent, with at least five credits that must include English Language and Mathematics.

Candidates with post-secondary school certificates such as Advanced Level GCE (two A'Level credits), OND, NCE, and IB (International Baccalaureate) as well as some experience in business organizations, shall be considered for the three-year Bachelor of Science programme through direct entry. They must submit to JAMB a Direct Entry form together with evidence of their credentials at the same time as they submit their application to PAU online.

6.0. The Semester Course System

6.1. The undergraduate programmes will be run on the Semester Course basis. There shall ordinarily be two semesters in an academic year, except the University Council through Senate shall provide otherwise.

6.2. Instruction in the programme shall be by courses.

6.3. There shall be four levels of courses in line with the years of study. Level or year I courses are 100, 101 etc. and Level II or year II courses are 200, 201 etc.

6.4. Students will be required to complete their registration for the courses within the period stipulated by the School. Amendment of this registration will be allowed through the addition or deletion of courses but it must take place within three weeks of the commencement of lectures.

7.0. Examinations and Grading System

7.1. Students will be evaluated through a combination of Continuous Assessment Tests (40%), End-of-Semester Examinations (50%), Class participation (5%) and Percentage of Attendance (5%).

To be eligible to sit for any examinations, students will be expected to attend a minimum of 80% of the lectures of any course registered for. The School reserves the right to prevent any defaulting student from sitting for the relevant examination.

All courses registered for will be taken into consideration during the computation of results. Students will not be credited for courses which they did not register for even if they are inadvertently allowed to take the examinations and pass them.

Failure to take the examination in a course for which one has registered will attract a score of 0.0, which will have the consequent effect of lowering the student's Grade Point Average.

7.2. Special examinations to enable a student graduate may in exceptional circumstances be held by order of Senate.

7.3. Grades will be awarded based on the scores of the students as follows:

Per cent score	Grade point	Letter Grade
70 – 100	5.0	A
60 – 64.9	4.0	B
50 – 59.9	3.0	C
45 – 49.9	2.0	D
0 – 44.9	0.0	F

For the purpose of description, a score below 2 Grade Points constitutes a failure. The following qualifications shall be applied to the grades:

A	Very Good
B	Good
C	Fair
D	Pass
F	Poor Performance

To obtain the Cumulative Grade Point Average (CGPA) of the student, the grade point assigned to the mark obtained in each course is multiplied by the units of that course. The total from all the courses is added up to give the total weighted grade point. This total is then divided by the total number of units taken by the student to give the grade point average.

For the purpose of calculating a student's CGPA, grades obtained in ALL the courses, whether compulsory or optional and whether passed or failed, must be included in the computation.

8.0. Retention and Progression

To remain in the School, students will be required to ensure that their CGPA does not fall below a certain minimum standard. A student must pass all the specified courses, and obtain a minimum CGPA of 1.5 at the end of every session. Any student who does not meet this requirement will be placed on probation. If after one year on probation the CGPA remains below 1.5, the student shall be asked to withdraw.

A student on probation should register for a maximum of 18 credit units.

9.0. Period of Study and Requirements for the Award of a Degree

The normal period of study for a degree shall be eight semesters. The minimum number of course units for the award of a degree shall be 120.

The determination of the class of degree shall be based on the weighted grade points of all the courses taken. The award of the degree shall be dependent on the student having obtained a Cumulative Grade Point Average of at least 1.5 in addition to fulfilling other minimum requirements for an honours degree.

The following classes of degree are approved for the CGPA indicated:

Class of Degree	Cumulative GPA
First Class	4.50 - 5.00
Second Class (<i>Upper Division</i>)	3.50 – 4.49
Second Class (<i>Lower Division</i>)	2.40 – 3.49
Third Class	1.50 – 2.39
Fail	Less than 1.5

The maximum number of semesters for the award of an honours degree shall be twelve semesters.

10.0. Graduation Requirements

To qualify for the award of a degree of Pan-Atlantic University, a student is required to have:

- i. Completed and passed the prescribed number of units including all compulsory courses specified by the University.
- ii. Completed and met the standards for all required and elective courses.
- iii. Obtained the prescribed minimum CGPA

11.0. CURRICULUM FOR B.Sc DEGREE IN ACCOUNTING

Summary of Units by Level

	1 st Semester	2 nd Semester	Total
100 Level	22	24	46
200 Level	23	24	47
300 Level	22	23	45
400 Level	21	24	45
Total	88	95	183

100 LEVEL FIRST SEMESTER

COURSE CODE	COURSE DESCRIPTION	STATUS	UNITS
GST 101	Communication in English I	C	2 units
GST 102	Introduction to Christian Theology	C	3 units
GST 103	Use of Library, Study Skills & ICT	C	2 units
GST 104	Logic, Philosophy and Human Existence	C	3 units
ECO 101	Principles of Economics I	C	3 units
BUS 101	Elements of Management I	C	3 units
MAT 101	Business Mathematics I	C	3 units
ACC 101	Principles of Accounting I	C	3 units
	Total		22 units

100 LEVEL SECOND SEMESTER

COURSE CODE	COURSE DESCRIPTION	STATUS	UNITS
ACC 102	Principles of Accounting II	C	3 units
ECO 102	Principles of Economics II	C	3 units
BUS 102	Elements of Management II	C	3 units
MAT 102	Business Mathematics II	C	3 units
GST 105	Communication in English II	C	2 units
GST 106	History and Philosophy of Science	C	2 units
GST 107	World Civilizations	C	2 units
GST 108	Introduction to Quantitative Reasoning	C	3 units
ICT 101	Introduction to Computer Science	C	3 units
	Total		24 units

200 LEVEL FIRST SEMESTER

COURSE CODE	COURSE DESCRIPTION	STATUS	UNITS
GST 201	Communication in English III	C	2 units
GST 202	Philosophical Anthropology	C	2 units
ENT 201	Entrepreneurship I	C	2 units
GOV 201	Elements of Government	C	3 units
STA 201	Statistics I	C	3 units
ICT 201	Computer Applications	C	3 units

FIN 201	Introduction to Finance I	C	2 units
ACC 201	Financial Accounting I	C	3 units
ACC 202	Cost Accounting I	C	3 units
	Total		23 units

200 LEVEL SECOND SEMESTER

COURSE CODE	COURSE DESCRIPTION	STATUS	UNITS
GST 203	Communication in English IV	C	2 units
GST 204	Peace Studies, Conflict Resolution and Ethics	C	3 units
ENT 202	Entrepreneurship II	C	2 units
BUS 201	Business Communication	C	2 units
ECO 201	Micro and Macro Economics	C	4 units
STA 202	Statistics II	C	3 units
FIN 202	Introduction to Finance II	C	2 units
ACC 203	Financial Accounting II	C	3 units
ACC 204	Cost Accounting II	C	3 units
	Total		24 units

300 LEVEL FIRST SEMESTER

COURSE CODE	COURSE DESCRIPTION	STATUS	UNITS	Pre-requisite
GST 301	Communication in English V	C	2 units	
GST 302	Life Skills and Personal Effectiveness	C	2 units	
ACC 301	Advanced Financial Accounting I	C	3 units	ACC 201 & 203
ACC 302	Management Accounting I	C	3 units	
ACC 303	Taxation I	C	3 units	
ACC 304	Accounting Theory	C	3 units	
FIN 301	Financial Management	C	3 units	
LAW 301	Business Law	C	3 units	
	Total		22 units	

300 LEVEL SECOND SEMESTER

COURSE CODE	COURSE DESCRIPTION	STATUS	UNITS	Pre-requisite
GST 303	Nigerian Peoples and Culture	C	2 units	
ACC 305	Advanced Financial Accounting II	C	3 units	
ACC 306	Management Accounting II	C	3 units	
ACC 307	Accounting Laboratory	C	3 units	
ACC 308	Auditing	C	3 units	
RES 301	Research Methods	C	3 units	STA 201 & 202
LAW 302	Company Law	C	3 units	
BUS 301	Business Ethics	C	3 units	
	Total		23 units	

400 LEVEL FIRST SEMESTER

COURSE CODE	COURSE DESCRIPTION	STATUS	UNITS
ACC 401	Corporate Reporting & Ethics	C	3 units
BUS 401	Production Management	C	3 units
ACC404	Taxation II	C	3 units
FIN 401	Strategic Financial Management	C	3 units
BUS 402	Business Policy & Strategy I	C	3 units
ACC 403	Multi-Disciplinary Case Study	C	3 unit
MIS 401	Management Information Systems	C	3 units
	Internship	C	5 units
	Total		26 units

400 LEVEL SECOND SEMESTER

COURSE CODE	COURSE DESCRIPTION	STATUS	UNITS	Pre-requisite
RES 401	Research Project in Accounting	C	6 units	RES 301
ACC 406	Tax Management & Practice	C	3 units	
ACC 405	International Accounting	C	3 units	
ACC 407	Audit and Assurance	C	3 units	
ACC 402	Public Sector Accounting	C	3 units	
BUS 403	Analysis for Business Decisions	C	3 units	
BUS 404	Business Policy & Strategy II	C	3 units	
GST401	Communication in French	O	2 units	
	Total		24 units	

12.0. DETAILED COURSE DESCRIPTION

GST 101: COMMUNICATION IN ENGLISH I

2 credits

Effective communication and writing in English. Language skills. This course is an overview of grammatical structure. Attention will be paid to the parts of speech (nouns, pronouns, verbs, prepositions, adjectives, adverbs, conjunctions, and interjections) as well as markers of noun (articles, quantifiers predetermines, demonstratives) and modality in verb use. The course will also study phrases and clauses, sentence structure, the sentence in use, punctuation, capitalization and spelling. It will provide an introduction to paragraph structure, critical thinking in writing, speech planning and organization.

GST 105: COMMUNICATION IN ENGLISH II

2 credits

Communication in English II builds on the foundation laid by the first part of the course. It aims to strengthen the foundation and further understanding of the grammatical elements through increased writing and reading exercises. The course reviews the use of the parts of speech in writing as well as sentence construction, but it focuses in particular on difficult verbs, the gerund, voice, mood, agreement, high frequency spelling, punctuation, and the rules governing the use of capital letters. It will also provide guidelines on critical reading, summary writing, and speech writing while reviewing argument and paragraph structures.

GST 201: COMMUNICATION IN ENGLISH III

2 credits

This course takes up a more advanced treatment of effective writing and reading in English Language. It provides a step-by-step guide to the entire writing process: the ideas gathering phase, planning, audience analysis, writing the drafts, and editing. The course will revisit the writing of paragraphs to consider anew paragraph structure and the editing of paragraphs. Essay writing is a key focus of the course, and the different types of essays will be studied: narrative, descriptive, expository, argumentative, and process explanation. Other forms of writing to be studied are journals, diaries, precis, and quick information style writing. Attention will be paid to ensuring clear understanding, eliminating wordiness, redaction style, connecting words, varieties of content, organization, sentence structure, diction, unity, cohesion, and use of language. Reading forms a important component of this course, and topics to be studied include: themes, phrase reading, participation, skimming and scanning, and the analysis of speeches. Other topics to be covered are phonemic awareness, phonics fluency, and vocabulary comprehension.

GST 203: COMMUNICATION IN ENGLISH IV

2 credits

This course deals with the importance of business English and the different forms of its manifestation. The course will study different types of business writing (business letters, emails, reports, the executive summary, proposals, résumés, agenda, minutes, appraisal reports manuals and instructions, business proposals). It will also consider strategies for effective business communication, how to use persuasive language, and how to attain clarity as well as politeness in such writing. Other topics to be covered are: the interview, dialogue note taking, faxing and memos, engaging in conversation, listening, meeting and greeting, language of negotiations, telephone skills, making short presentations, cultural influence in our speech, introduction to protocol, asking questions, telephone etiquette, professional business letters and business vocabulary.

GST 301: COMMUNICATION IN ENGLISH V

2 credits

This third year course is focused on academic writing. It pays some attention to how to find sources on line, in print and in the field, but its primary focus is how to write up the information that is obtained from these sources. Topics to be dealt with in this course are:

how to write a research paper; how to take useful research notes; how to create a working bibliography, and an annotated biography; how to quote, paraphrase and summarize information adequately; analyzing and responding to sources; avoiding plagiarism and integrating sources. The course will also study the different referencing styles.

GST 102: INTRODUCTION TO CHRISTIAN THEOLOGY **3 credits**

The Existence of God. Revelation: the Bible. Supernatural Faith; God's Nature and Action. The Holy Trinity. Creation. Elevation to the Supernatural Order and original Sin. Jesus Christ, True God and True Man. The Incarnation. The Passion and Death on the Cross. The Resurrection, Ascension and Second Coming; The Holy Spirit, the Holy Catholic Church. The Communion of Saints and the Forgiveness of Sins. History of the Church. The Church and the State. The Resurrection of the Body and Life Everlasting. Introduction to the Liturgy and the Sacraments: Baptism and Confirmation, The Eucharist, Penance, Anointing of the Sick, Holy Orders, Marriage. Freedom, Law and Conscience. The Morality of Human Acts. Grace and the Virtues. The Person and Society. Personal Sin. The Ten Commandments. Prayer.

GST 103: Use of Library, Study Skills and Information Communication Technology (ICT) **2 credits**

Brief history of libraries, library and Education. University libraries and other types of libraries. Study skills (reference services); reading and comprehension; listening and comprehension; note-taking and note-making; word processing. The use of dictionaries, encyclopaedia and other reference materials; the library and learning; organization of the library system; finding information in a library; database resources; bibliography and referencing techniques in the social sciences and humanities. Information Communication Technology: the use of the Internet and other digital resources: e-learning, e-materials, etc. Copyright and its implications.

GST104: LOGIC, PHILOSOPHY AND HUMAN EXISTENCE **3 credits**

A brief survey of the main branches of Philosophy. Rudiments and dynamics of critical thinking as a major component of knowledge production. Such forms of knowledge as good and bad arguments, the capacity to think clearly and rationally, to engage in reflective and independent thinking and to reason logically, coherently and purposefully towards a particular end. Topics include: logic and logical reasoning: the nature of reasoning: deduction and induction; the structure of argumentation; forms of fallacies; types of discourse; techniques for evaluating arguments; symbolic logic. Human existence contrasted with animal and material existence.

GST106: HISTORY AND PHILOSOPHY OF SCIENCE **2 credits**

An introduction to the history and major branches of philosophy and the natural sciences from the pre-Socratic to the present time. Man – his origin and nature. Man and his cosmic environment: renewable and non-renewable resources. Man and his energy resources. The value and limits of science. Scientific methodology. Science and Technology in society and at the service of man. Science and human values. Elements of environmental studies.

GST107: WORLD CIVILIZATIONS **2 credits**

The course surveys the birth and spread of world civilizations from the Middle East. A historical and cultural survey of the civilizations in India and China. The Greek and Roman civilizations. The Byzantine Empire and the parallel rise of the Islamic religion and culture. Western Europe during the Early, High and Late Middle Ages - The founding of the Universities; The Renaissance; The Scientific Revolution and the Enlightenment; Liberalism; The industrial Revolution, Nationalism; Totalitarianism. The Modern World.

GST 108: INTRODUCTION TO QUANTITATIVE REASONING **3 credits**

Thinking Critically: Living in the Media Age; Propositions and Truth Values; Sets and Venn Diagrams; Analyzing Arguments; Critical Thinking in Everyday Life. Approaches to Problem Solving: Working with Units; Problem-Solving with Units; Problem-Solving Guidelines and Hints. Numbers in the Real World: Putting Numbers in Perspective; Dealing with Uncertainty; Index Numbers; How Numbers Can Deceive. Managing Money: Taking Control of Your Finances; The Power of Compounding; Savings Plans and Investment; Loan Payments, Credit Cards and Mortgages; Income Taxes; Understanding the Federal Budget. Statistical Reasoning: Fundamentals of Statistics; Statistical Tables and Graphs; Graphics in the Media; Correlation. Putting Statistics to Work: Characterising Data; Measures of Variation; The Normal Distribution; Statistical Inference. Probability: Living with the Odds: Fundamentals of Probability; Combining Probabilities; The Law of Large Numbers; Assessing Risk; Counting and Probability. Exponential Astonishment: Growth: Linear versus Exponential; Doubling Time and Half-Life; Real Population Growth; Logarithmic Scales. Modeling of Our World: Functions: The Building Blocks of Mathematical Models; Linear Modeling; Exponential Modeling. Further Application of Maths.

GST202: PHILOSOPHICAL ANTHROPOLOGY **2 credits**

An introduction to the philosophical basis of considerations about the human person. The course seeks to establish what the human person is. With the aim of bringing the students to a due appreciation of the human reality, a study will be made of the human potencies and faculties, such as the understanding, the imagination, and the will. Particular attention will be paid to human rationality and freedom, qualities which, among others, set the human person apart from other material beings. Fundamental questions about the relations between human nature, religion and culture, as well as the basis of the dignity of the human person will also be dealt with. A study will also be made of various conceptions of the person which are based on ideology.

GST204: PEACE STUDIES, CONFLICT RESOLUTION AND ETHICS **3 credits**

Basic concepts in peace studies and conflict resolution. Peace as a vehicle of unity and development. Conflict issues. Types of conflict. Root causes of conflicts and violence in Africa. Peace building. Developing a culture of peace. Peace mediation and peace-keeping. Role of international organizations in conflict resolution. (ECOWAS, AU, UN etc.) Human fulfilment and its main dimensions. Analysis of human actions. Ethical principles. Moral Absolutes. Virtue ethics, natural law. Consideration of some specific ethical issues: euthanasia, abortion, environmental ethics. Pacifism versus the just war tradition.

GST302: LIFE SKILLS AND PERSONAL EFFECTIVENESS **2 credits**

This course provides practical strategies for improving self-management skills in order to develop one's effectiveness. It will dwell on how to manage difficult situations, maintain a sense of purpose and direction under pressure and develop the confidence to manage a wide range of situations and people. Through this course, the students will learn to make the most of all the personal resources at their disposal. They will be taught to harness their personal talents, energy and time, relative to what is most important, and then to channel the outcomes to achieve what is desirable. It focuses on such practical matters as personal development; interpersonal communication; etiquette and good manners; health and hygiene; money management; work and career.

GST303: NIGERIAN PEOPLES AND CULTURE **2 credits**

Study of Nigerian history, culture and arts in pre-colonial times. Cultural areas and their characteristics. Evolution of Nigeria as a political unit. Culture is a way of life and persons

are defined by the cultures within which they live. An understanding of persons thus requires a knowledge of their culture. The course studies the ways of life of people in Nigeria. It examines the customs, traditions, beliefs, and values of various groups. While particular emphasis shall be placed on the various cultures found within Nigeria, a survey of the history and culture of people of the great empires of ancient and pre-colonial Africa will be made, together with a study of Africa today and the African image in the contemporary world.

ACC 101: PRINCIPLES OF ACCOUNTING I

3 credits

The nature, scope and purpose of accounting. The role of Accountants in Business Organisations. The accounting function and its relationship with the information system of an organizations. Users and uses of accounting information. Basic concepts and conventions of accounting. Accounting procedure and systems. The Accounting Equation. Source Documents and Subsidiary Books (Day Books, Journal and Cash Book,). Double entry book-keeping systems. The trial balance and correction of errors; Classification of expenditure between capital and revenue. Methods of recording accounting data: Manual and mechanical. Bank reconciliations statement. Introduction to financial statements (Preparation of simple final accounts of a sole trader). End of year adjustments in final accounts, e.g. prepayment, accruals, provisions and reserves etc.

ACC102: PRINCIPLES OF ACCOUNTING II –

3 credits

Asset acquisition and asset register, Accounting for depreciation and disposal of fixed assets. Bad debts and provision for bad and doubtful debts. Provision for discount allowable and receivable. Manufacturing account, Departmental Account. Types and correction of errors, uses of suspense account. Analysis and interpretation of final accounts of sole traders. Control accounts/self balancing ledgers and their uses. Incomplete records and single entry book-keeping. Accounts for non-profit making organizations. Inventory valuation methods e.g. FIFO, etc

ACC201: FINANCIAL ACCOUNTING I

3 credits

Review of double entry principles. Vertical presentation of financial statement: Difference between tabular and vertical presentation of financial statement; reason/purpose of vertical presentation of financial statement, Partnership business and partnership accounting: Profit or loss appropriation account; Partners current account and capital accounts; Admission and retirement of partners; Revaluation of assets, goodwill and premiums in partnership; change in partnership; Dissolution of partnership; Introduction to company account; share capital: Issue of shares and debenture; Preparation of unpublished final accounts of limited liability companies; Interpretation, uses and limitations of accounting ratios; Redemption of shares and debentures; the use of sinking fund; preparation of financial statement for a limited liability company.

ACC203: FINANCIAL ACCOUNTING II

3 credits

Review of Redemption of shares and debentures, and the use of sinking fund. Consignment accounts, goods on sale or return; royalties account; containers account; underwriters accounts; units trust accounts; Hire purchase accounts; joint venture; bill of exchange; Investment account; stock valuations and computation of insurance claims. Departmental accounts. Accounts of Banks and insurance companies in line with Bank and other financial Institutions Act. Pension and provident fund accounts. Estate agencies and property companies account; Farmers accounts.

ACC202: COST ACCOUNTING I

3 credits

Nature; scope and functions of cost and management accounting; difference between cost accounting and financial accounting; presentation of Cost information; coding for costs, cost

estimation techniques; material; labour and overhead costing; process costing; objective, benefits and problem; difference between process costing and job costing; accounting treatment for scraps, Wastes, Normal Loss, abnormal Loss and Abnormal Gain. Treatment of Joint and by product. Cost Accounting for Labour cost – Factors to be considered in Fixing Wages; Methods of remuneration: Premium and Bonus System. Cost Accounting for Overheads: Types of Overheads, Overhead Apportionment, Reapportionment of Service department's Overheads; Overhead Absorption – Treatment of over and under applied overheads. Methods of Costing: Process costing – Process Account, General principle of process gain and loss.

ACC204: COST ACCOUNTING II

3 credits

Cost Volume profit Analysis; Uses and Assumptions, Cost Volume Profit Analysis by graphical method; break-even chart and profit volume ratio. Marginal and Absorption costing; definition, characteristics and uses. Application of the Marginal costing techniques: types of decisions, optimal product Mix and constraints, special pricing method, opportunity cost concept. Budgets and Budgetary Control: What is budget, benefits and steps in budgeting process, objectives of budgetary control, similarities between budgeting control and standard costing, Budget and cash budget. Standard costing and variance: Types of standards, revision of standards, needs for variance analysis. Basic variance: Direct Material, Direct Labour and Overheads. Behavioral aspects of cost accounting, Presentation of Cost information.

ACC301: ADVANCED FINANCIAL ACCOUNTING I

3 credits

Advanced partnership account; amalgamation and absorption of partnership; piecemeal realization; conversion to limited liability company; purchase of business. Published financial statement in line with CAMD 1990 and IFRS. Different formats for published accounts, content of published financial statement, published balance sheet, published profit or loss account, notes to publish accounts, preparation of published accounts for services and non-service organization. Value added statement: meaning of value added and purpose of value added statement, difference between value added statement and conventional profit statement, advantages and disadvantages of value added statement. Statement of cash flow: difference between cash flow statement and statement of sources and application of funds, purposes and uses of cash flow statement for service and non-service organizations. Share and business valuation: purposes of share and business valuation, methods of shares and business valuation, valuation of shares and business various organizations. Accounting standards: difference bodies for the issue of accounting standards; types and procedures for issue of accounting standards; introduction to IFRS; application of accounting standards (IFRS) to financial reporting.

ACC305: ADVANCED FINANCIAL ACCOUNTING II

3 credits

Group accounts: provisions of CAMD 1990 in respect of Group accounts, definition of various terms in group accounts, consolidated balance sheet, consolidate profit or loss accounts, associated companies and subsidiaries, group statement of cash flow, foreign subsidiaries, foreign currency translation: definition of various terms, various Methods of translation, treatment of various items in foreign currency translation, foreign branch account, foreign joint venture accounts. Company re-organization: Internal Re-organization: purposes for Re-Organization, capital Reduction, treatment of various items where a scheme of reduction have been formatted, principles to be applied where there is a need to suggest scheme of capital reduction. External re-organization: Merger, takeover, absorption, amalgamation, bankruptcy and liquidation. IFRS in Group Accounts, company reconstructions including mergers and acquisitions.

ACC302: MANAGEMENT ACCOUNTING I**3 credits**

Introduction to Management accounting: Management Accounting as a management information system, scope of management accounting, management accounting in the organization, management accounting and financial accounting compared. Capital budgeting under certainty: Project appraisal Technique, Traditional method (pay back, ARR), DCF method (NPV, IRR), NPV Vs IRR, capital budgeting under risk and uncertainty: introduction, adjusting for risk and uncertainties. Marginal costing technique: Accept or reject situation, Minimum pricing policy, optimal product mix; Budget – preparation of operational or functional budget, such as sales budgets, purchases budget, production budget, material usage budget, expenses budget, master budget – cash, income statement budget and budgeted balance sheet. Behavioural aspect of budgeting: introduction, reasons for Low level of success in budget, overcoming problems of budgeting.

ACC306: MANAGEMENT ACCOUNTING II**3 credits**

Transfer pricing system: introduction, objectives of transfer pricing, broad categories of transfer pricing method, dual transfer pricing system, international transfer for pricing, leaning curve theories: Conditions for operation of Learning Curve, leaning curve procedures, advantages of learning curve theory, limitations of learning curve theory. Performance evaluation in decentralized organization: decentralization & centralization, responsibility accounting, measure of divisional performance; budgeting improvement techniques: Zero based budgeting (ZBB), continuous or Rolling Budget, fixed and flexible budget. Standard costing & variance analysis: Advance Basic Variance Disposition of variance, planning & operational variance, reconciliation of variance.

ACC303: TAXATION I**3 credits**

Income Tax Administration of Nigeria: Structure and procedures, returns, assessments, appeal, postponement, collection; with reference to necessary legislations; Distinction between taxation of income and taxation of capita; Personal Income Tax: the law and practice of Income tax relating to individuals, exemptions, settlements, trusts, and estates; Partnership income assessment, treatment, of losses, computation of assessable income; Commencement and cessation of trade or business. Company Taxation – the principles and scope of Company taxation. Capital gains tax persons liable, Chargeable Assets, disposal, consideration, allowable expenditure, artificial transactions, exemption and relief, roll over relief; Small company provisions including definitions, computations and exemptions.

ACC404: TAXATION II**3 credits**

Business Taxation - Computation of tax, loss relief and capital Allowances (including change of date of fiscal year, and loss of office) with particular reference to companies. Reliefs for small companies and pioneers companies; Capital transfer, tax – transfer, intervivos and transfer on death, and computation of transfer. Petroleum Profit Tax (PTT): Structure and procedures, returns, assessments.

ACC308: AUDITING**3 credits**

The nature and purpose of audit; Role of internal audit, appointment and responsibilities; External audit, appointment and responsibilities, dismissal, resignation, rights and duties, Independence of auditors, qualities of auditors, others services provided by auditors, statutory and regulatory guidelines; Concept of “true and fair view”, “independence of auditor”; Relationship of auditors to directors, shareholders and other financial statements’ users. Audit Planning – Initial review of accounting system, evaluation of internal control system and procedures, development of an audit programme, audit procedures – vouching of accounts, verification of assets, sampling techniques, flow charting, stock taking procedures, letter representation. Audit Report: statutory requirements of audit report (Companies Act

1968). Qualified report, qualified privilege, domestic report or management letter professional requirements, duties and powers under statute and case law; Independence and ethical considerations. Types of errors and irregularities, fraud and responsibility for fraud prevention.

ACC304: ACCOUNTING THEORY

3 credits

Foundations of accounting theory (nature, history and development of accounting theory). Historical background of accounting profession in Nigeria : pre-institute of chartered accountants of Nigeria period; the institute of chartered accountants of Nigeria; the Financial Reporting Standard Boards (FRSB); Source of accounting standards in Nigeria; International Financial Reporting Standards (IFRS). Conceptual consideration in financial reporting, objectives of financial reporting, developing a financial reporting framework, purpose of financial reporting. Value and Income measurement, capital, revenues, expenses, gains and losses; Criteria for selection of income measurements. Current assets and current liabilities, the objectives of assets and liabilities classification, working capital, current assets and measurement. Non current assets and their valuation, nature of Non current assets, concepts of depreciation, intangible assets — nature, characteristics, repairs/replacement versus depreciation, evaluation of various depreciation methods. Measurement of stock, nature of stock, objectives of stock measurement, determination of stock, methods of stock valuation.

ACC401: CORPORATE REPORTING AND ETHICS

3 credits

Perspectives on external reporting: The classical perspectives, ecological perspective and market perspectives; IFRS and its implication on reporting. Format and concept on income statement, statement of financial position five year financial summary, notes to the account, supplementary information and abridged financial statement. Earnings per share (basic, adjusted and Practice of Entrepreneurship diluted). Statement of accounting policies, value added statement: form and contents, cash flow statement: form and contents; fair value accounting, current cost accounting; Accounting for taxations: deferred taxation. Financial reporting by banks and insurance companies; financial statement analysis.

Philosophy of Accounting Ethics and Values. Concepts of Accounting Ethics and Values; Culture and Issues in Accounting, Ethics and the Law, compliance with standards and development; relationship with fellow members, joint engagements, special assignments and other assurance services. concept of integrity, obligation, independence, public expectations; ethical standards and professional responsibilities, independence, confidentiality, objectivity, securing professional work, consultancy, succession arrangement, disciplinary procedure ;consequences of unethical behaviour to the individuals, the professions and the society at large; dimensions of Accounting and Business Ethics: General Business Ethics, Professional Ethics,

ACC406: TAX MANAGEMENT AND PRACTICE

3 credits

Value Added Tax (VAT): payable or receivable for individuals entities in business Double Taxation Relief; Accounting for Oil and Gas companies, double taxation relief, pioneer legislation, value added tax and withholding tax, continuous assessment, tax management in Nigeria (with current issues). Requirements for audit in the public sector and the role of the Audit General; Concepts of governance in the public sector; Value for money audit; Issues for government of tax collection, tax avoidance and tax evasion.

Process, regulations and operation of the tax administration process including: The role of the Commissioner, Documentation and registration; Audit and information collection, Interest and penalties, offences, recovery of tax, third party liability, proceedings, refunds.

Local and international context regarding suitable arrangements to conduct business from a tax perspective.

ACC405: INTERNATIONAL ACCOUNTING**3 credits**

International Accounting and Development, concepts of international and global accounting, International Accounting organizations, International Accounting Standards; Preparation, translation and analysis of financial statements of multinational companies; Accounting and control problems of foreign companies. Method of transfer of dividend, cost of foreign products, funds for foreign directors, International Taxation, International Transfer Pricing.

ACC407: AUDIT AND ASSURANCE**3 credits**

Audit planning and memorandum, factors for consideration in audit planning, Development of audit strategy, Audit risks, standards for assurance engagement, performance and reporting standards, Specialised audit: farmers, professionals, hospitals, hotels, banks, insurance companies, Non Profit Organisations, etc. Joint Audits, Investigations: Distinguishing between audit and investigations, Nature, classes and methods of investigations, Auditors' involvement with prospectus, investments, mergers and acquisitions, and other offer documents, examination of financial forecasts and projections. Insolvency and business recovery: Auditors legal liabilities, Third party responsibility (CAMA 1990) and Common law.

ACC403: MULTI DISCIPLINARY CASE STUDY**3 credit**

This course draws on the knowledge and skills acquired by student from the various courses from year one to four. Particular cases in financial accounting, cost accounting, management accounting, auditing and investigation, taxation, law; quantitative analysis, economics and financial management will be the focus of this course. The course will require the analysis pertaining to a typical organizational problem and the presentation, with adequate justification of a recommended course of action. Students will be required to write a short report on case study of a company.

ACC402: PUBLIC SECTOR ACCOUNTING AND FINANCE**3 credits**

Introduction to Government accounting: What is Government Accounting?, purpose of Government Accounting, users of Government accounting Information, comparison between Government accounting and Private sector accounting. Basis of government accounting. Legal basis of Government Accounting. Functions of Finance officers: Accountant General of the federation, auditor general for the federation, accounting officers, sub accounting officers etc. sources of Government revenue and government expenditure. Fund accounting. Budget and budgetary control in the public sector: objectives/ uses of annual budget, Types of budgeting system, Traditional/incremental budgeting, Zero based budgeting (ZBB), planning programming budgeting system (PPBS), Budgetary process/cycle in Nigeria, personnel cost budget. Local government accounting: Need for local Government, function of local government, functions of local government treasurer sources of local government revenue, books of accounts kept by local government cash book, DVRA, DEVA, etc.

ACC307: ACCOUNTING LABORATORY**3 credits**

This course involves practical use of various software to solve accounting and finance problems in industrial environment. The use of Excel, Peachtree, Sage, Dac Easy etc. to prepare financial statement.

BUS101: ELEMENTS OF MANAGEMENT I**3 credits**

The Scope of business; the Character of business from social, legal and economic perspectives. Forms of ownership, organisation and Management. Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises.

BUS102: ELEMENTS OF MANAGEMENT II**3 credits**

Basic Concepts in Management: Management Principles, Functions of the Manager. Planning: Nature and Purpose the organizing function, Department, Line and Staff Authority, Staffing and Directing: Selection of Employees and Managers, Appraisal of Managers, Management Development, Nature of Directing, Motivation, Leadership. Controlling: the Control Process, Control technique, recent developments in the control Function. The Nigerian environment: management problems in Nigeria, Challenges of Indigenization, transferability of Management system.

BUS 201: BUSINESS COMMUNICATION**2 credits**

Rudiments of Communication: Communication Defined, Elements of Communication, Principles of Communication; Oral, Written and Non-verbal Communication: Language Defined, Non-verbal communication, Listening, Oral and written Communication; Functions and settings of Communication: Functions of Communication, Communication setting; Communication Theories and Models: Linear Model, Interactional Model, Transactional Model etc. Writing and Communication Methods: Writing Defined, stages of Writing, other Aspects of the Writing Process, Corporate and Public Communications, Commercial Communication Method and Letter Writing. Process of Meetings, Conferences, Seminars, Symposium and Debates: Meeting Defined Conduct, Procedures, Aims and Benefits/Disadvantages of Meetings. Written Rules Affecting Meetings. Uses of Words, Sentences and Figurative Expressions, Words and their Meanings, Synonyms and Antonym Dynamism in Words, and Predication, Suffixation, Sentences/Figurative Expression. Reports and Handover notes: Types of Reports, Components of Reports and Handover Notes. Organization communication: The concept of organizational communication, Factors Affecting Effectiveness of Organizational Communication. Types of organizational Communication. Public Relations and Marketing Communication.

BUS 301: BUSINESS ETHICS

Introduction to Business Ethics. Fundamental concepts and principles. General responsibilities of the firm. Responsibilities towards customers. Responsibilities towards employees. Responsibilities towards other stakeholders. Responsibilities towards society. Responsibilities of the individual manager. Wider perspectives.

BUS401: PRODUCTION MANAGEMENT**3 credits**

Elements of production; production and process design and management; facility location and layout; modern tools and machinery of production; standard definition, line balancing, automation, production scheduling and control, work study, maintenance and tools & equipment, quality control. Inventory control, project planning, forecasting, aggregate planning control and material resource planning.

BUS402: BUSINESS POLICY & STRATEGY I**3 credits**

Concept of Strategy in relation to business corporations; management ideas of linkage between organizations and their relevant environments as the basis of strategy formulation and implementation; Concept of policies, decision making; business objectives; performance of criteria structure and managerial behaviour; the major contributions of courses in finance, accounting, economics, marketing, behavioural sciences and management to business policy and decision making. Practice in calculating simple financial and economic indices from business data and other accounting information.

BUS404: BUSINESS POLICY & STRATEGY II**3 credits**

The course complements Business Policy and Strategy I and examines organic business functions, management process, environmental analysis and predictions; the determination of

financial, personnel, production, marketing, industrial relations, research and development strategies will be addressed together with those recent developments affecting the strategy formulations and implementation processes in Nigerian firms.

BUS403: ANALYSIS FOR BUSINESS DECISION

3 credits

The course is packaged to assist students in understanding and applying techniques of operations research for solving some management problems. It covers decision trees, operations research approach to decision analysis, modelling in operations research, mathematically programming, transportation model, assignment model, conflict analysis and games theory, project management, routine and sequencing and search, and network analysis.

ECO101: PRINCIPLES OF ECONOMICS I

3 credits

The Basic Problem of scarcity and Choice: the Methodology of Economic Science; the General Principles of Resource Allocation; the Concepts of Optimality and Equity; Equilibrium and Disequilibrium; Micro-economics versus Macroeconomics: Demand, Supply and Price: Types of Resources Allocation Decision; Methods of Resource Allocation in an Economy: Theory of the Firm; Introduction to Welfare Economics.

ECO102: PRINCIPLES OF ECONOMICS II

3 credits

Introduction to Macroeconomics: National Income Determination; the Public Sector in the National Economy; Macroeconomic Policy Objectives and Instruments; Introduction to Money and Banking, Introduction to Economic Growth and Development. Trade Politics with particular reference to Nigeria.

ECO 201: MICRO AND MACRO ECONOMICS

4 Credits

Analytical Tools and Models of Microeconomics. Methodology of Economic Science; Theory of Consumer Behaviour and Demand. Theory of Production and Cost Theories of the Firm under Perfect, Imperfect, Monopolistic, and Oligopolistic Competition. Theory of Employment and Distribution in perfectly and imperfectly competitive markets; Linear Programming and the Theory of the Firm: General Equilibrium Analysis.

Introduction to Welfare Economics. Aggregate Economic Variables; Determination of the Level of economic activity, the Basic Model of national income Economics Determination; Theories of Consumption and Investment; The Keynesian, Classical and neo-classical Theories of Money; Inflation, Output and Employment, General Equilibrium of the Product; Money and Labour Market; Level of Employment and Economic Growth. Application of Economic Principles to Developed and Developing Countries with special reference to Nigeria.

ENT201: ENTREPRENEURSHIP I

2 credits

1. Mapping the Journey - This module introduces the basics of starting a business by explaining different types of business structures, legal and tax considerations, and how to test your idea. a) Introduction to Entrepreneurship/Finding the right idea; b) Types of Entrepreneurship; c) How to set up the business; d) Value Proposition; e) Product Development.

2. Model - how to organize your business, protect your ideas, and communicate them to others. a) IP Management; b) Business Model Canvas.

3. Market - This module defines the process of identifying your target market, preparing to enter the marketplace and how to communicate value to your customers. a) Analysing the Market; b) Market Communication; c) Idea to Market; d) Sales; e) Negotiation.

4. Management - This module outlines a company's organizational structure, how to recruit and manage talent, and organize your finances. a) Budgeting/Financial Planning; b) Recruiting; c) Boot strapping.

5. Money - This module addresses various financing methods available to start-ups, including how to prepare a good investor pitch. a) Raising Funds; b) The Pitch.

ENT 202 – Entrepreneurship II

2 credits

The work in this course is fully practical. Each group, made up of between six and ten students will be given as seed capital the naira equivalent of \$250. Each group will register their business, open a bank account, mobilise additional funds and run the business throughout the semester. At the end of the semester, the business will be officially liquidated, the seed capital returned to EDC and the profit donated to a charity of their choice or used to improve the community around the University. At the very least, each group **MUST** break even and return the seed capital. A report will be submitted by each group focusing on how they have been able to use entrepreneurial principles learnt in ENT 201 and, more importantly, what they have learnt during their entrepreneurial journey.

FIN201: INTRODUCTION TO FINANCE I

2 credits

Nature and scope of finance. The firm and its financial objectives and financial decisions; the finance function, the role of financial managers, financial management as tools for planning and control; Nature and risks of finance; Introduction of financial analysis; profit planning; financial forecasting; Introduction to working capital management. Financing business; sources and choice of finance: Financial Intermediation process.

FIN202: INTRODUCTION TO FINANCE II

2 credits

Evolution and structure of financial markets in Nigeria, capital market: structure, participants, instruments, requirements for listing, automated trading system, central securities clearing system, money market and sub-markets: structure, participants, instruments, negotiable instruments: bill of exchange, cheques and promissory notes

FIN301: FINANCIAL MANAGEMENT

3 credits

Nature, scope, Environment affecting financial management. Decisions in financial management. Treasury Mgt and financial control. The goals of the firm: The meaning of Goals or objectives, financial and marketing objectives of firm, wealth and profit maximization, other goals of the firm (stakeholders concept), financial objectives of public corporations. Sources of finance: Classification of the sources of finance, according to tenor, according to ownership. Mathematics of finance: Arithmetic and Geometric progression, simple Interest and Simple Discount, compound Interest etc. capital budgeting under certainty: Meaning of capital budget, features of capital budgets, Traditional method DCF method. Risk and uncertainty in capital budgeting: nature of Risk and uncertainty, Types of risks, methods of evaluating the effect of risk on projects. Costs of capital: meaning of cost of capital, cost of equity, cost of preference shares, cost of debentures, and average cost of capital. Operating and financial average: meaning of leverage, effect of operating leverage, effect of financial leverage. Benefits of financial intermediation. The Nigerian capital market: the capital markets in Nigerian financial system, Securities and Exchange Commission, the Nigerian stock exchange, capital market instruments. Methods of raising capital on the stock exchange: offer for sale, private placing, and issue of prospectus. Introduction to Islamic financing; short-term and long-term Islamic financial instruments.

FIN401: STRATEGIC FINANCIAL MANAGEMENT

3 credits

Capital structure, Dividend policy decision, sources of finance (short, medium, and long-term), share valuation, amalgamation and takeovers, transfer pricing, effect of taxation and financial decision. Capital structure decision (traditional and m-m hypothesis): Introduction, meaning of capital structure, element of a bound capital structure, assumptions in capital structure, financial and operating leverages, degree of financial leverage, degree of operating

leverage, combined leverage, net income approach, net operating income, approach traditional and M-M approaches. Dividend policy decisions: Dividend Theories. Working capital management: definition of working capital, concept, need for working capital.

GOV 201: ELEMENTS OF GOVERNMENT

3 credits

Nature of Politics: Society and Social Organisation: The State. The Problem of Law; Constitution and Constitutionalism; Political Ideology. The Classical Heritage, Plato, Aristotle; Solecism and Pax Romanica: Revolt, Towards the Mass Man. Organs of Government (National Governmental Institutions); Public Administration; Political Parties and Pressure Groups; Public Opinion and Propaganda; Elections; International Order.

ICT101: INTRODUCTION TO COMPUTER SCIENCE

3 credits

History and development of computer technology. The why and how of computers. Computer types: analog, digital, and hybrid. Central preparation equipment: keypunch, sorter etc. data transmission, nature, speed and error detection. Data capture and validation including error detection. Systems analysis and design. The programming process: problem definition, flow charting and decision table.

ICT201: COMPUTER APPLICATIONS

3 credits

Introduction to Desktop Features, Computer Hardware, Basic Software: Word Processing, Spreadsheet, Database, Presentation and Desktop Publication. Information Technology: Web browsing, Handling E-mail, Charting, Search Engines, Use of Researcher, On-Line Registration, etc. Use of Different Packages including SPSS.

LAW 301: BUSINESS LAW

3 credits

The Nigerian Legal System, sources of Nigerian law; hierarch of Nigerian courts, commercial arbitration; law of contract; commercial contract; commercial relations between persons unfair competition; passing off and 'trade libel'

LAW 302: COMPANY LAW

3 credits

Nature and types of companies, Formation of companies, memorandum and articles of association, prospectus, shares, share capital, debenture, ultra-vires doctrine, members meetings, and resolutions. Members, directors, secretary and secretarial, practices, statutory books and returns, profit available for distribution, payment of dividends, holding and subsidiary Companies and Allied Matters Act, 1990(as amended); Nature and types of partnership, partnership statutes, general and limited partnerships, terms of partnership agreement, rights and duties of partnership, inter relationship between partners and third parties, dissolution of partnership.

MAT101: BUSINESS MATHEMATICS I

3 credits

Mathematical concepts in the Management Sciences. Set theory, factors, surds and indices. Logarithms, equations, Inequalities and functions, sequences; Elementary Matrix; Algebra. Trigonometric functions and their inverses. Permutation and Combination; Number System; Summation, Sequences and Series; Simple and Compound Interest Computation, Discounting Techniques and Annuities. Discounted Notes and Drafts. Average due date, Trade Discount, Quantity and Cash Discount; Mark-up, Cost Price and Retail Price.

MAT102: BUSINESS MATHEMATICS II

3 credits

Mathematics and symbolic logic: Inductive and Deductive System. Basic Trigonometric function, Logarithmic functions. Exponential functions. Maximum, Minimum and Point of Inflection; Co-ordinate Geometry. Arithmetic and Geometric Progression. Complex Numbers and Vector. Differential Calculus: Limit and Continuity. Derivation from first principle. Total

Differential: Application to Marginal Analysis, Cross Functions, Indifference Curves, etc. Maximization and Minimization. Partial Differentiation. Integration with application to Marginal/Total Functions.

MIS401: MANAGEMENT INFORMATION SYSTEMS

3 credits

Meaning, evolution, purpose and activities involved in Management Information system. Types of management information system, problems of management information system, components of management information system. Introduction to management: meaning of management, functions of management, levels of management. Theory of information: The need for information distinguished from Data, qualities of Good Information, classification of Information. Communication Model: meaning of communication, reason for communication, types of communication, communication media, basic communication, concept of noise, causes of noise effect of noise, how to minimize noise, general system theory (GST): Meaning of system, characteristics of system, system objectives, system environment, system relationship. Introduction to Data processing: Meaning of Data processing, types of Data, Data processing procedures, factors to be considered in a choice of data processing. EDP methods of data processing – Batch Real Time, On-line. Off-Line concept. Introduction to information technology and office automation, the computer system – Evolution, Relevance and Types, configuration. The hardware component – input device, output, storages and CPU.

RES301: RESEARCH METHODS

3 credits

Basic concept: Basic concept in scientific enquiry; scientific research concepts; theories, laws, hypothesis, research design, principle of causality, constructs; Research proposal: choosing a research topic; Analysis of problem. Hypothesis formulation; Review of literature, conceptualization of problems, models, sampling techniques; Methods of data collection (research tools); Sources of data: Questionnaire (mailed and self-administered pilot study), (pretesting): Observation, interview etc. surveys, experiments, ex-factor motivation research uses and limitations; Data analysis, interpretation and measurement; Reliability and validity, measurement, scaling types, and quasi statistical initiative analysis, hypothesis testing, data presentation; report writing: type of report: thesis: dissertation. Term paper etc.; scope and limitation of research; length and nature of study; charts, tables, diagrams etc. Bibliography and references. Business Research in Nigeria: Scope, problems and prospects.

RES401: RESEARCH PROJECT IN ACCOUNTING

6 credits

Developing students' skill in analysing and writing reports based on an empirical or library study of a specific subject matter or topic in relevant accounting studies.

Management models for effective project presentation: Students would present a research-based FINAL report of not less than 3,000 words at the end of the session. The research is broken down into two parts. The first part is to be concluded in the first semester, and it includes topic and proposal approval (including literature review, problem identification and methodology). The second part which is the Final Report begins in the second semester which involves the data analysis, interpretation, conclusion, recommendation and references to be defended before the department panel.

STA201: STATISTICS I

3 credits

Nature of Statistics, Statistical Inquiries, Forms and Design. The Role of Statistics, Basic Concepts in Statistics, Discrete and Continuous Variable, Functional Relationships, Sources of Data, Methods of Collecting Primary Data, Presentation of Statistical Data, Measures of Central Tendency, Measures of Dispersion, Moments, Skewness and Kurtosis, Basic Rules of Elementary Probability Distribution, Normal Binomial, Poison and Hyper geometric. Elementary Sampling Theory, Estimation theory, Student's Distribution, Statistical Decision

Theory, Tests of Hypothesis for Small and Large Samples, Chi-square Distribution and Test of Goodness of Fit, Linear Regression. Correlation theory, Index Numbers, Time Series and Analysis of Time Series.

STA202: STATISTICS II

3 credits

Probabilities and their Distributions, Sampling Theory, Estimation Theory, Statistical Decision Theory, Test of Hypothesis for Small and Large Samples; Regression: Correlation Chi-Square Distribution and Test of Goodness-of-fit. Index Number, Time Series and Analysis of Time.