

BENUE STATE UNIVERSITY, MAKURDI
FACULTY OF MANAGEMENT SCIENCES
DEPARTMENT OF ACCOUNTING

STUDENT'S HAND BOOK

ON

B.Sc. (HONS) ACCOUNTING PROGRAMME

FORWARD BY THE HEAD OF DEPARTMENT

The Department, which was started in the 1993/1994 academic year under the Faculty of Management Sciences, now offers three degree and two sub-degree programmes. The degree programmes consist of B.Sc. (Hons) Accounting; M.Sc.(Accounting & Finance); and Ph.D (Accounting & Finance). The sub-degree programmes are the Diploma in Accounting, and the Diploma in Banking & Finance.

The mission of the Department is to provide students with qualitative education and training that shall facilitate their successful negotiation of the various bends in life.

The training offered by the Department will enable our graduates to successfully sit and pass accounting professional examinations of professional bodies such as the Institute of Chartered Accountants of Nigeria (ICAN) the Association of National Accountants of Nigeria (ANAN) etc.

The purpose of this handbook is to make available to the fresh and prospective students, ready access to information that will, hopefully, assist and guide them as they plan their educational and training career in the Department.

While the training needs of the accounting profession reside with the relevant curriculum, the practical aspects evolve from membership of a professional body. Students are, therefore, encouraged to imbibe this culture, even in the University, by belonging to the National Universities Accounting Students Association (NUASA), and also abiding by the provisions of its constitution and emerging legislations.

The Department is sufficiently staffed with full time faculty members who have excelled in both the academia and the industry. This has manifested in the high calibre of our graduates. The Department is highly determined, and fully prepared, to maintain these standards.

The Department has been accredited by the National Universities Commission(NUC), ICAN and ANAN.

You are welcome to the Department of Accounting.

Dr. Paul Aondona Angahar
(Head, Department of Accounting)
May,2015

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1. GENERAL INFORMATION

1.1 The University

The Benue State University (BSU), whose edict was enacted on 27th December, 1991, took off in the 92/93 academic session with three foundation Faculties of Arts, Sciences, Education and Social Sciences plus a School of General and Remedial Studies and a Staff Primary School. The take-off comprised 889 students, 89 academic and 383 administrative staff. BSU has been steadily growing such that in the 1993/1994 session, two additional Faculties, namely Law and Management Sciences came on stream. The Faculty of Medicine came on stream in the 2003/2004 session. Today, BSU offers various degree and sub-degree programmes.

1.2 The Faculty

The Benue State Government via the white paper and edict approved for the Faculty of Management Sciences (the Faculty), five academic disciplines to be run from five departments namely:

- Accounting
- Business Management
- Banking and Finance
- Marketing, and
- Computer Science.

Owing to scarcity of resources, the Faculty, which formally came into existence in the 1993/94 academic year, took off with three foundation academic departments, namely Accounting, Business Management and Banking and Finance.

However, in the 1994/95 academic year, attenuating circumstances necessitated putting in abeyance the Banking and Finance Programme which shall hopefully be reactivated as soon as prevailing conditions dictate so.

In the 1995/96 session, the Faculty offered two undergraduate degree programmes in Accounting and Business Management with a combined student population of 130 and three sub-degree programmes in Accounting, Banking and Finance and Purchasing and Supply Management with a total population of 950.

1.3 The Philosophy and Objectives of the Department of Accounting

1.3.1 Philosophy

The Department of Accounting aims at developing the mind and imparting sound theoretical and practical knowledge that encourage self-reliance in the individual. The curriculum also seeks to assist the individual to understand, exploit and if need be, change his environment. It also aims at training students in the principles and concepts of accounting so as to make them capable of contributing their quota in the public as well as private sectors of the economy.

1.3.2 Objectives:

In conformity with the foregoing philosophy, education and training in the Department of Accounting, BSU has the following specific objectives:

- a. To provide basic knowledge necessary for an understanding and analysis of problems related to the management of industrial, commercial, public and other human organisations.
- b. To inculcate in the students of management the skills required for identifying and defining problems and taking appropriate decisions, using the most appropriate scientific techniques and tools.
- c. To inculcate in the students an awareness of and sensitivity to environmental factors and realities and their impact on management practice and decision making.
- d. To develop leadership and inter personal relation skills needed for understanding and managing organisation and group dynamics
- e. To train students who are capable of developing independent accounting systems for profits as well as non profit organizations.
- f. To train students who are capable of assessing and appraising viability of accounting systems in organizations.
- g. To train students with the capability of preparing final accounts of a company in meeting the requirements of the Companies and Allied Matters Act and any such laws.
- h. To train students who are capable of meeting the challenges of Accounting in the public sector of the economy.
- i. To produce students who are capable of independently running and maintaining public accounting firms with a view of rendering services to society as may be desired from time to time.
- j. To ensure that students have the ability to appraise and analyze independent accounting packages and develop their knowledge in meeting with the challenges of information technology on the growth of the accounting profession.
- k. To produce students who are capable of conducting independent audit in private, public as well as other non governmental organizations.
- l. To produce students with the ability to handle international accounting issues bothering on International Accounting Standard and meeting the requirements of National Accounting bodies such as the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN).
- m. To train students who are versatile in all areas of accounting including public sector accounting, taxation, auditing, system and audits, management accounting, international accounting and so on.

2. **ADMISSION REQUIREMENTS**

2.1 **Unified Tertiary Matriculation Examination (UTME) Applicants:**

- (a) The Senior Secondary School or the School Certificate/General Certificate of Education (SC/GCE) ordinary level credit passes in five subjects including English Language, Mathematics and Economics, at not more than two sittings.
- (b) Grade II Teacher's Certificate with credit/merit passes in at least five subjects including English Language, Mathematics and Economics.
- (c) An acceptable score in the UTME as defined by the University.

2.2 **Direct Entry Applicants**

Applicants must possess the following minimum qualifications:

- (a) Five credit passes in GCE (or equivalent) examination at not more than two sittings and at least two passes at the Advanced ('A') level GCE./I.J.M.B.E
- (b) Five credit passes in GCE (or equivalent) at least three of which must be at the 'A' level/ I.J.M.B.E
- (c) Five credits in relevant subjects including English, Mathematics and Economics at one sitting and Diploma at minimum of Lower Credit in an institution recognized by BSU.

Note

In any of the cases in (a) and (b) above, no subject is counted at both levels of the examinations. It is mandatory to have English Language, Mathematics and Economics in the above stated qualifications.

2.3 **General**

- (a) Candidates must have attained the age of sixteen (16) years on or before the beginning of the academic year of entry into University.
- (b) Candidates seeking admission in the University must first of all apply to the Joint Admission and Matriculation Board (JAMB).
- (c) Applicants offered provisional admission in the University will be required to submit to the Academic Office for scrutiny, original of all certificates and evidence of age qualification.

3. **GRADUATION REQUIREMENTS**

3.1 **Duration of Programme**

Under normal circumstances, a student should spend four (4) years to complete a Bachelor of Science (B.Sc.) programme if admitted through the Unified Tertiary Matriculation Examination. The maximum period allowed is six years for the four year degree programme as determined according to the NUC formula of 150% of the normal duration of four years. Candidates who secure admission through Direct Entry however spends minimum of three years and five years maximum period.

3.2 **Award of Bachelor of Science Degree**

To qualify for the award of a Bachelor of Science degree in Accounting of BSU, a candidate shall satisfy the following conditions:

- (a) Must have been duly admitted for the degree programme.
- (b) Must have been duly matriculated into the University.
- (c) Must have paid all prescribed fees.
- (d) Must have passed all required core courses.
- (e) Must have accumulated a minimum of 144 earned credit units.

4. **COURSE REGISTRATION RULES**

- (a) To be accepted as a bonafide student eligible to attend lectures and take examinations the student must duly register within the appropriate period for all the core courses at the beginning of each semester.
- (b) Any student who fails to duly register within the specified time period will pay a specified registration fee to the University for late registration. This concession is for a maximum period of two (2) weeks after commencement of lectures and must be carried out on specially prescribed forms.
- (c) Any change or alteration in the student's course registration form after it has been duly signed cannot be accepted without the consent of the coordinator of programme. Such a change (either by way of addition, reduction or substitution) must be carried out on specially prescribed forms and within the first four weeks of the semester.
- (d) Any student who takes examination in a course he/she has not registered for will have the result of such an examination declared null and void

5.0 **EXAMINATION REGULATIONS**

5.1 **The Rules**

- (a) At least 75% attendance is required in all classes and tutorials to qualify to sit for the semester examination in any course unit.
- (b) Continuous assessment (CA) shall account for 40% of the final grade. A minimum of two (2) Continuous assessment tests must be given and taken per course per semester and the graded script returned to the student in good time.
- (c) Semester grades are assigned as grade point (GP) on the basis of letter grades scored as follows:

A	=	5 Points
B	=	4 Points
C	=	3 Points
D	=	2 Points
E	=	1 Points
F	=	0 Points
- (e) The minimum pass mark is 40% which is equivalent to E grade and 1 point.
- (f) Each student is required to maintain a Cumulative Grade Point Average (CGPA) of at least 1.00 in order to be in "good academic standing". A student whose CGPA falls below 1.00 at the end of a session of study shall be placed on "probation".
- (g) A student who remains on probation for two (2) consecutive semesters and fails to attain the status of 'good academic standing' shall be asked to withdraw from the programme at the end of the session.

- (h) Failure in any course shall be recorded as such. If such a course is core, the student must carry it over, re-register for it and pass it before graduation. If, on the other hand, the failed course is an elective, the student has an option to retake or abandon it, making sure that abandonment of the course does not violate the condition for minimum credit units required for graduation

5.2 Scoring, Grading and Degree Classification System

1	2	3	4	5	6	7
Credit Unit	Percent Scores	Letter Grade	Grade Points	Grade Points Average (GPA)	Cumulative Grade Point Average (CGPA)	Class of Degree
Varying according to contact hours assigned to each course per week per semester	70 - 100	A	5	Add the product of cols (1) and Col (4) for all courses and dividing by total credit units offered	4.50 - 5.00	First Class
	60 - 69	B	4		3.50 - 4.49	Second Class (Upper)
	50 - 59	C	3		2.40 - 3.49	Second Class (Lower)
	45 - 49	D	2		1.50 - 2.39	Third Class
	40 - 44	E	1		1.00 - 1.49	Pass
	00 - 39	F	0		0.00 - 0.99	Fail

6. Reviewed Examination Rules and Regulations.

Any of the following shall, prima facie, constitute examination irregularity or misconduct.

6.1 Irregularity

Irregularity shall be deemed to have occurred if the candidate sits for an examination for which he/she is not eligible, as may occur when the candidate:

- i. does not register for the approved course
- ii. does not satisfy the attendance requirements of 75%
- iii. has not complied with any other requirement(s) prescribed by the Senate, Faculty or Department.

Sanctions: candidates whose positions are irregular as identified under this heading shall not be allowed to sit for the examination. Where the irregularity is discovered after the candidate might have sat for the examination, such paper(s) done under irregular conditions shall be nullified.

6.2 Misconduct

Misconduct shall be deemed to have occurred under the following conditions:

- i. Failure to observe silence. The only permissible way for attracting the attention of the invigilator is by the candidate raising of his/her hand.
- ii. Smoking in the examination hall or rooms when an examination is in progress.
- iii. Act(s) of insubordination or insolence to the invigilator(s).
- iv. Fighting in the examination hall.
- v. Any act(s) of commission or omission that may negatively affect the smooth conduct of the examination.

Sanctions: All cases of misconduct shall attract a written warning issued by the Dean and copied to the Registrar. Except that candidates guilty of (iv) shall in addition have their cases referred to Students' Disciplinary Committee.

Examination misconduct shall be deemed to have occurred under the following:

- (a) Any act of omission which contravenes any of the provisions of section 3(2) of the Miscellaneous Offences Decree of 1984.
- (b) Any unlawful attempts, acts, omissions, successful or unsuccessful, directed at obtaining pre-knowledge of examination question(s) or influencing the marking of scripts or award of marks by the University or External Examiner.
- (c) Any attempt, successful or unsuccessful, to impersonate a candidate in any University examination.

The following shall constitute impersonation:

- i. Writing examination for a candidate
 - ii. The exchange of examination numbers or names or answer scripts/sheets.
 - iii. The intentional use of someone else's examination number.
- (d) Introduction of relevant foreign materials and cheat notes into the examination hall, whether used (copied from, consulted) or not. Relevant materials shall be taken to refer to any material that is considered to be relevant to the subject matter or course being examined irrespective of whether it is relevant to the specific examination questions of the subject matter/course or not.
 - (e) Exchange of relevant materials in the examination hall while the examination is in progress. These materials may involve any of the following:-
 - i. Question paper containing relevant jotting and materials
 - ii. Collaborated copying
 - iii. Exchange of answer scripts.
 - (f) Any unlawful attempt, whether successful or unsuccessful, to:
 - i. Remove submitted examination answer script(s) materials;
 - ii. Alter, add or delete any written materials in the submitted answer script(s) after the examination;
 - iii. Replace submitted examination script(s) with extraneous one after the examination, either in part or in whole;
 - iv. Submit manuscript not written under supervision in the examination hall during or after the examination;

- v. Destroy submitted examination scripts or materials by fire or any other method.
- (g) Theft/removal of examination scripts/materials, whether used or not.
- (h) Consulting notes and other relevant materials outside the examination hall when such a candidate has not yet submitted his/her script(s).
- (i) Assisting, facilitating, adding or abetting cheating.
- (j) Leaving the examination room without permission, and later returning to continue with the examination.
- (k) Receiving or giving irregular assistance.
- (l) Non-submission or incomplete submission of answer scripts.
- (m) Uncollaborated copying ("giraffing").
- (n) Writing on question papers/scripts, instead of the examination booklets and sheets supplied by the University.
- (o) Speaking/Conversation during examination inspite of a warning.

Sanctions

- i. **Expulsion:** A candidate found guilty of any examination misconduct (a) and (h) above shall be punished by expulsion.
- ii. **Rustication:** A candidate found guilty of any examination misconduct (i) to (k) above shall be punishable by rustication for a minimum period of one academic year. A student who is so suspended shall, upon his/her return, continue with the academic programme where he/she had stopped.
- iii. **Cancellation of Relevant Examination Paper(s)** A candidate found guilty of any examination misconduct (i) to (o) above shall be punishable by cancellation of the relevant examination paper(s). Any candidate whose paper is so cancelled shall be required to carry over the affected course(s).

7.0 PROCEDURE FOR REPORTING AND HANDLING CASES OF EXAMINATION IRREGULARITY, MISCONDUCT

Any alleged examination malpractice, misconduct and irregularity shall be disposed of in accordance with the procedure herein outlined.

- i. Where the alleged offence was discovered **before** the examination, the staff or any other person who made the finding shall be required to make a report to the Head of Department who shall forward this along with his comments to the Dean of Faculty without delay. Where there are reports of leakage before the examination, the submission to the Head of Department shall include the leaked questions. Where the Head of Department confirms the leakage he may advise the Dean accordingly.

- ii. Where the alleged offence was discovered or notified after the examination, as when marking examination scripts, the lecturer or examiner who made the finding shall forward written report giving details of the offence, together with script(s) of the affected candidate(s) and any other relevant documents or materials to the Head of Department who shall forward same with his/her comments to the Dean without delay.
- iii. The Dean shall, on receipt of the report, memorandum, and any other relevant documents or materials, immediately refer the matter to the Vice-Chancellor for investigation. The Dean shall deliver to the Vice-Chancellor, all the relevant documents and materials relating to the matter as deposited with him.
- iv. The Vice-Chancellor shall, on receipt of the report and other supporting documents and materials, further refer the matter to the Senate Committee on Examination Regulations and Irregularities. The Committee shall carefully examine and may, if considered necessary, take oral evidence from all concerned (students, staff or outsiders).
- v. The Senate Committee shall, after fully considering the matter, recommend to the Senate for appropriate penalty if it finds a student guilty. If not, it shall recommend a discharge.
- vi. The Committee's report, decision and recommendation shall be tabled before the full meeting of the Senate as early as possible. The full Senate shall have the power to adopt, reject, modify or amend the decision and recommendation of the committee.
- vii. The Registrar shall convey in writing to a student whose guilt has been confirmed by the Senate, the offence committed together with the punishment imposed. The student shall however, have the right to appeal to the University Council within fourteen (14) days.
- viii. Where a prima facie case has not been established, the affected student(s) or staff shall be discharged except the Vice-Chancellor who may re-open the case by referring the matter to the Senate Committee on Examination Regulation and Irregularities, if he is in possession of further evidence or information or has other reason to do so.
- ix. Where a staff of the University has been found guilty of examination malpractice, misconduct or irregularity, his case shall be referred to the appropriate Staff Disciplinary Committee for appropriate penalty.
- x. Where a person who is neither a student nor a staff of the University has been found guilty of examination malpractice, misconduct or irregularity, his case shall be reported to the appropriate police authority.
- xi. All organs or committee dealing with matters relating to examination malpractice, misconduct or irregularity shall act with dispatch on such matters referred to them.

8. COURSE CONTENTS

100 LEVEL FIRST SEMESTER

Course Code	Course Title	Credit Units	Course Status
ACC 101	Introduction to Accounting I	3	Core
BSM 101	Introduction to Business I	3	Core
BSM 103	Elements of Economics I	3	Core
BSM 105	Business Mathematics I	3	Core
ACC 107	Introduction to Computer Applications in Accounting I	2	Core
GST 111	Communication in English	2	Core
GST121	Use of library, Study Skills and Information Communication Technology	2	Core
	Sub-Total Core Courses	18	
	Elective Courses		
SOC 101	Introduction to Sociology I	2	Elective
PSY 101	Introduction to Psychology I	2	Elective
ACC 111	Introduction to capital markets 1	2	Elective
BSM 113	Money, Banking and Economy I	2	Elective
	Total Credit Units	20	

100 LEVEL SECOND SEMESTER

Course Code	Course Title	Credit Units	Course Status
ACC 102	Introduction to Accounting II	3	Core
BSM 102	Introduction to Business II	3	Core
BSM 104	Elements of Economics II	3	Core
BSM 106	Business Mathematics II	3	Core
ACC 108	Introduction to Computer Applications in Accounting II	2	Core
GST112	Logic, Philosophy and Human existence	2	Core
	Sub-Total Core Courses	16	
	Elective Courses		
SOC 102	Introduction to Sociology II	3	Elective
PSY 102	Introduction to Psychology II	2	Elective
ACC 112	Introduction to capital market II	2	Elective
BSM 114	Money, Banking and Economy II	2	Elective
	Total Credit Units	18	

200 LEVEL FIRST SEMESTER

Course Code	Course Title	Credit Units	Course Status
ACC 201	Introduction to Financial Accounting I	3	Core
BSM 201	Principles and Techniques of Management I	3	Core

BSM 203	Business Statistics I	3	Core
ACC 205	Introduction to Cost and Management Accounting	3	Core
ACC 207	Introduction to Finance	2	Core
BSM 207	Economic Theory I	2	Core
GST 211	History and philosophy of science	2	Core
EPS 201	Entrepreneurship Studies I	2	Core
	Sub-Total Core Courses	20	
	Elective		
ACC 211	Capital and Money Market Institutions	2	Elective
BSM 213	Business Communications	2	Elective
BSM 215	Fundamentals of Selling	2	Elective
	Total Credit Units	22	

200 LEVEL SECOND SEMESTER

Course Code	Course Title	Credit Units	Course Status
ACC 202	Introduction Financial Accounting II	3	Core
BSM 202	Principles and Techniques of Management II	3	Core
BSM 204	Business Statistics II	2	Core
BSM 208	Economic Theory II	2	Core
ACC 210	Taxation I	2	Core
ACC 212	Auditing I	2	Core
EPS 202	Entrepreneurship Studies II	2	Core
GST 222	Peace Studies and Conflict Resolution	2	Core
	Sub-Total Core Courses	18	
	Electives		
BSM 214	Economics of Banking Operations	2	Elective
BSM 216	E Business	2	Elective
BSM 210	Elements of Marketing	3	Elective
	Total Credit Units	20	

300 LEVEL FIRST SEMESTER

Course Code	Course Title	Credit Units	Course Status
ACC 301	Financial Accounting I	3	Core
ACC 303	Cost Accounting	3	Core
ACC 305	Taxation II	2	Core
BSM 303	Business Law	3	Core
EPS 301	Entrepreneurship Vocation I	1	Core
	Sub-Total Core Courses	15	
	Electives		
ECO 307	Development Economics	2	
ECO 309	Public Policy	2	
	Total Credit Units	17	

300 LEVEL SECOND SEMESTER

Course Code	Course Title	Credit Units	Course Status
ACC 302	Management Accounting	3	Core
ACC 304	Production Management	3	Core
BSM 306	Elements of Government	3	Core
ACC 308	Research Methods in Accounting	3	Core
ACC310	Petroleum Accounting	2	
EPS 302	Entrepreneurship VocationII	1	Core
	Sub-Total Core Courses	15	
	Electives		
BSM 302	Comparative Management	2	
BSM 322	Structure of the Nigerian Economy	2	
BSM 314	Consumer Behaviour	2	
	Total Credit Units	17	

400 LEVEL FIRST SEMESTER

Course Code	Course Title	Credit Units	Course Status
ACC 401	Advanced Financial Accounting	3	Core
BSM 403	Management Information System	3	Core
ACC 405	Public Sector Accounting	3	Core
BSM 407	Financial Management	3	Core
BSM 409	Business Policy I	3	Core
BSM 415	Undergraduate management Aptitude Studies (UMAS)I	1	
	Sub-Total Core courses	16	
	Electives		
ACC 411	Elements of Forensic Accounting	2	
ACC 413	Public finance	2	
	Total Credit Units	18	

400 LEVEL SECOND SEMESTER

Course Code	Course Title	Credit Units	Course Status
ACC 402	International Accounting	3	Core
ACC 404	Auditing II	3	Core
BSM 406	Analysis for Business Decisions	3	Core
ACC 408	Research Project	6	Core
BSM 410	Business Policy II	3	Core
	Sub-total-core courses	18	
	Electives		
BSM 402	International Business	2	
ACC 414	Financial Statement Analysis	2	
BSM 416	Undergraduate management Aptitude Studies (UMAS)II	1	
	Total Credit Units	20	

Level	Core Courses			Electives			Grand Total
	Semester			Semester			
	1st	2nd	Total	1st	2 nd	Total	
100	18	16	34	2	2	4	38
200	20	18	38	2	2	4	42
300	15	15	30	2	2	4	34
400	16	18	34	2	2	4	38
Total	69	67	136	8	8	16	152

Minimum credit units for graduation:

a) **UTME Students(four years)**

Core Courses 128 units

Electives..... 16 units

Total 144 units

b) **Direct Entry (Three years)**

Core courses.....90 units

Electives.....18 units

Total 108units

9. COURSE DESCRIPTION

100 LEVEL

ACC 101: Introduction to Accounting I (3 Units)

- Definition, nature and scope of accounting in human society;
- The role of accountants;
- The accounting function and its relationship with information system of organizations;
- Accounting procedure and systems;
- Brief history of accounting;
- Introduction to double-entry book-keeping systems;
- The Trial Balance, Accruals, Prepayment and Adjustments;
- Accounting concepts and conventions;
- Books of accounts (day books, journal etc);
- Manufacturing, trading and profit and loss accounts and balance sheets of sole traders;
- Methods of keeping of accounting records (manual and electronic).

ACC 102: Introduction to Accounting II (3 units)

- Distinction between capital and revenue expenditure and income;
- The concept of depreciation (methods and application);
- Incomplete records and single entry book keeping;
- Correction of errors;
- Accounting of non-trading organizations;
- Control accounts and bank reconciliation statements;
- Introduction to cost and management accounting;
- Introduction to auditing and taxation;

- Introduction to public and business finance.

BSM 101 Introduction to Business I (3 units)

The objective of this course is to provide students with a basic background in business necessary for the proper understanding of the structure and operations of business within organizational framework. The course will therefore include the following: the scope of business, the character of business from social, legal and economic perspectives. Forms of ownership, organization and management. Marketing, production, finance and accounting functions. Government and business. The social responsibility of business. International business. Problems of Nigerian business enterprises.

BSM 102 Introduction to Business II (3 units)

The course seeks to introduce students to the functional areas of Business, their importance and relationship. The production, the marketing, the personnel and management and the finance function.

The Production Function: Production process in the manufacturing and service industries. Principles of efficient production, materials management and quality control.

The Marketing Function: The need for and functions of marketing, the various types of markets, planning for product development. Distribution systems and channels, utility of time, place and form. The importance of pricing and promotion of the marketing function.

The Finance and Accounting Function: Money in its various forms. Determining financial needs of business, Importance of finance, financial structure, role of accounting.

Personnel and Management Function: The role of personnel, management and labour relations. Human behaviour in organizations. Problems of sub optimization, goal congruence in business.

BSM 103: Elements of Economics I (3 Units)

- Elements of price theory, function and the derivation of individual market demand curves for a commodity;
- Supply function and the derivation of individual and market supply curves;
- Interactions of supply and demand and the idea of equilibrium under competition, price control;
- Change and adjustment under a pricing system;
- Elasticity of demand and supply;
- Cobweb theory;
- Utility analysis;
- Production function and the law of variable proportions;
- Cost curves in the short-run and long run;
- Theory of the firm: competition, monopoly and oligopoly.

BSM 104: Elements of Economics II (3 Units)

- The concept of national income;
- The circular flow of income;
- National income accounting;

- Aggregate economic variables and determination of level of economic activity;
- The components of national income like consumption, investment and government;
- The Classic and Keynesian systems;
- Paradox of thrift;
- Simple model national income determination.

BSM 105: Business Mathematics I (3 units)

- Role of maths in business.
- Mathematical concepts in business;
- set theory,
- factors and exponents,
- functions, progressions.
- Coordinate geometry,
- inequalities, absolute values. Complex numbers;
- introduction to differentiation and integration equation;
- differential equations;
- factors and factor addition; derivations, limits and continuity

BSM 106: Business Mathematics II (3 units)

- Introduction and limits to differential calculus;
- First principle of derivative and general rules of differentiation;
- Differentials, higher order derivatives and applications of derivatives;
- Maxima-minima functions;
- Indefinite and definite integration and applications;
- Multiple, special, numerical (approximate) methods of integration;
- Lagrange's multiplier.

ACC 107: Introduction to Computer Applications in Accounting I (2units)

- Definition and brief history of computers;
- Characteristics of computers;
- Strengths and limitations of computers;
- The why and how of computers;
- Types of computers (e.g. analog, digital and hybrid);
- Parts of computer configuration;
- Data transmission equipment and data validation including error detection;
- Concepts of system analysis design and installation;
- Programming, flow-charting, decision table etc

ACC 108: Introduction to Computer Applications in Accounting II (2 units)

- Relevance of computers in accounting;
- Introduction to computer software relevant to accounting;
- Operating systems (functions and classifications e.g. windows etc);
- Application software (word processors, spreadsheets, databases, payroll packages);
- External factors affecting computer applications;
- Functions and components of computer hardware and software;
- Input devices;
- Output devices;

- Storage devices;
- Practical operations

ACC 111: Introduction to Capital Market I (2 Units)

- Overview of financial markets;
- Historical development of Nigerian Capital Market;
- Benefits of the capital market;
- The primary market;
- The secondary market;
- The commodities market;
- Capital market intermediaries and their roles;
- An introduction to instruments traded in the capital market;
- The role of Securities and Exchange Commission in capital market regulation;
- Meaning and role of collective investment scheme in developing the capital market.

ACC 112: Introduction to Capital Market II (2 Units)

- The Role of the Nigerian Capital Market in economic development of the Nation;
- Institutional framework of the Nigerian Capital Market;
- Utilizing the capital market to finance business operations;
- Essence of financial market regulation;
- Statutory regulation in the capital market;
- Non-statutory regulators in the capital market;
- The roles and functions of stockbrokers and issuing houses;
- Venture capital and its importance in the capital market.

GST 111: Communication in English (2 units)

- Grammar development;
- Listening skills;
- Reading skills;
- Speaking skill;
- Writing skills;
- Note taking skills (e.g. extraction of salient points, use of abbreviations, information blending and recording).
- Specific communication functions in administration (e.g. planning, plan execution, convening, chairing a meeting, report writing, minutes writing etc.);
- Specific communication functions in business (e.g. praising, criticizing, explaining, contacting persuading, etc).

GST 121: Use of library, Study Skills and Information Communication Technology(2units)

- Brief history of libraries, library and education;
- University libraries and other types of libraries, study skills (reference services).
- Types of library materials, using library resources including e-learning, e-materials; etc.
- Understanding library catalogues(card, OPAC, etc) and classification.
- Copyright and its implications;
- database resources, bibliographic citations and referencing.
- Development of modern ICT;

- Hardware technology;
- Software technology, input devices, storage devices, output devices;
- Communication and internet services, word processing skills(typing, etc)

GST 112:Logic, Philosophy and Human existence

- A brief survey of the main branches of philosophy symbolic logic;
- Special symbols in symbolic logic-conjunction, negation, affirmation, disjunction, equivalent and conditional statements of law of tort.
- The method of deduction using rules of inference and bi-conditionals qualification theory.
- Types of discourse;
- Nature or arguments,
- Validity and soundness; techniques for 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).

BSM 113 Money, Banking and Economy (2 units)

- Nature, forms and functions of money;
- Banking concepts;
- Principles and functions of different banking institutions;
- Money creation;
- The banks and capital markets;
- Money and economic activity;
- Trade and finance

BSM 114 Principles of Banking (2 units)

- General relationship between banker and customer.
- Types of accounts.
- Special relationships(e.g. mandates and power of attorney, appropriation of payments, set-off, confidentiality bankers opinion, indemnities.
- Banking operations.
- Principles of good lending .
- Preparation, interpretations and criticism of financial statements such as balance sheets, income statements, cash and fund flow forecast for lending purposes.

200 LEVEL

ACC 201:Introduction to Financial AccountingI (3 units)

- Introduction to double-entry book-keeping systems;
- The Trial Balance, Accruals, Prepayment and Adjustments;
- Accounting concepts and conventions;
- Books of accounts (day books, journal etc);
- Trading and profit and loss accounts and balance sheets of sole traders
- Manufacturing Accounts.
- Adjustments to final accounts (creation of reserves and provisions);

- Control accounts and self balancing ledgers;
- Bank transactions and reconciliation statements;
- Integrated accounts;
- Departmental accounts.

ACC 202: Introduction to Financial Accounting II (3 units)

- Introduction to partnership accounts (formation, change of and introduction of new partner, revaluation of assets and retirement of partners);
- Manufacturing accounts;
- Methods of computing stock losses and defalcation;
- Analysis of working capital;
- Cash flow statements;
- Introduction to company accounts;
- Introduction to interpretation of financial statements

BSM 201 Principles and Techniques of Management I (3 units)

Basic concept of management; management principles, functions of the manager. Centralization and decentralization of authority: delegation span of management, departmentation. Planning and control, staffing and directing i.e. selection of manpower and appraisal.

BSM 202 Principles and Techniques of Management II (3 units)

Management development. Nature of directing, motivation, leadership, controlling: the control process, control technique, recent developments in the control process. The challenges of indigenization, transferability of management.

BSM 203: Business Statistics I (3 Units)

- The main objectives of this course are:
 - to enable the students to have a firm and proper understanding of the nature and scope of business statistics.
 - to help the student to validly appreciate the fundamental or basic activities and processes involved in business statistics including those of selection, collection and organization of basic facts into meaningful data as well as those of summarizing, presentation and analysis of data into useful information.
 - to enable the students to understand the fundamental differences in the notion of statistical variables such as those of discrete variables and continuous variables against the background of a the background of a sound knowledge of the measures of central tendencies and measures of variability (dispersion).
- Nature of statistics, statistical inquiries, forms and design; The role of statistics;
- Basic concepts in statistics; Discrete and continuous variables; Functional relationships;
- Sources of data; Methods of collecting primary data; Presentation of statistical data;
- Measures of central tendency; Measures of dispersion, movements, Skewness and Kurtosis; Elementary probability distribution, Normal, Binomial, Poisson and Hyper geometric.

BSM 204: Business Statistics II (3 Units)

- Elementary sampling theory;

- Estimation theory;
- Statistical decision theory;
- Tests of hypotheses for small and large samples;
- Chi-square distribution and test of goodness of fit;
- Linear regression;
- Correlation theory;
- Index numbers;
- Time series analysis;
- Analysis of variances (ANOVA)

ACC 205: Introduction to Cost and Management Accounting (3 units)

- Nature, scope and functions of cost and management accounting;
- The distinction between cost, management, and financial accounting;
- Principles underlying the preparation and presentation of cost account for various types of business;
- The different meaning of cost viz historical, standard, marginal, average etc;
- Cost units and cost centres;
- Cost accounting for materials, labour, overhead and equipment;
- Introduction to job and process cost accounting;
- Elements of marginal cost, standard costing and budgetary control;
- Uses of accounting ratios: profit planning and profit analysis;
- Current problems and issues in cost and management accounting

ACC 207: Introduction to Finance (2 units)

- Nature, scope and functions of finance;
- Sources of corporate capital;
- Investment decisions of firms under conditions of certainty and uncertainty;
- Problems of mutually exclusive projects;
- Capital rationing and inflation;
- Cost of capital as a decision criterion;
- Effects of leverage on the value of the firm and cost of capital;
- Capital structure decision and its relevance to dividend decision for the firm;
- Mathematics of finance.

BSM 207 Economic Theory I (2 units)

An overview of efficient allocation of resources in a market economy. Theory of employment and distribution in perfectly and imperfectly competitive markets. Pricing factors of production: the classical theory of factor prices and the idea of marginal productivity. The theory of comparative costs. Marxist theory of factor price. Equilibrium analysis: static vs dynamic; stable vs unstable, partial equilibrium analysis. The theory of consumer behaviour. Universality of the law of demand. Theory of production and costs. Perfect competition, monopoly and imperfect competition. General equilibrium and welfare economics.

BSM 208 Economic Theory II (2 units)

Application of circular flow of income. Concept of deficit financing as an instrument of economic growth. Business/trade cycles. International monetary system. Concepts of

economic growth and economic development. Poverty. The tools and instruments of macro-economic policy and their relevance to the Nigerian economy. Aggregates demand and supply. The multipliers. Banks and the supply of money. The money market. The commodity market and the ISLM framework. Fiscal and monetary policy. Keynesian versus monetarists. Unemployment and inflation. The foreign sector and the international monetary system.

BSM213: Business Communication(2units)

- Introduction:
- How and why people communicate and the barriers to effective communication; Routes of communication; Non-verbal communication and role of perception, attitude, congeniality and credibility and expectation; The importance of reading and listening skills; The process of planning business messages, developing an audience profile and selection of channel of communications.
- Written Communication:
- Types of communication – advantages and disadvantages; Formats for memos, briefs, letters, reports, direct mail, adverts, press releases, job description.
- Oral Communication:
- The importance of verbal skills, questioning styles and persuasive languages; Effective use of the telephone.
- Meetings, Discussions and Interviews:
- The importance of meetings and interviews; Types of meetings and interviews – structure and procedures; Participants, terminology and necessary documentation.
- Visual Communications:
- Planning and designing visual aids; The role of logo, letter heads and images in marketing; The value, impact and perception of colour, shapes and styles.
- Statistical Information:
- Presentation and effective interpretation of facts, figures, and findings – the use of tables, charts and diagrams.
- Information Technology for Business Communication:
- IT and electronic office equipment systems; The importance of desktop computing, electronic networks and fax telex ad view data systems; Documents and data processing; IT and telephone communication.

ACC 210:Taxation I(2UNITS)

- The law and practice of income tax relating to individual, partnership and company;
- The nature and computation of capital allowances;
- Loss relief;
- Personal allowance and relief;
- Computation of tax liability and treatment of withholding tax;
- Objections, appeals, collection procedures and penalties.
- The structure of Nigerian Tax System;
- Role of taxation in Nigerian economic planning and development;
- Administration of taxation in Nigeria: functions of State Revenue Authority of Federal Board of Inland Revenue and Joint Tax Board.

ACC 211: Capital and Money Market Institutions (2 units)

- Historical evolution of Capital Market in Nigeria;
- The type, role and operations of securities exchanges;
- Securities & Exchange Commission;
- Capital Market Operators;
- Trade associations and professional bodies;
- Primary mortgage institutions;
- Nigerian Social Insurance Trust Fund (NSITF);
- Pension Commission;
- Capital Trade Points, over the counter market and related developments;
- Central Securities Clearing/Depository Systems.

ACC 212: Auditing I(2units)

- Definition and nature of auditing
- The purpose and types of audit;
- Appointment, removal, duties, rights, remuneration and liabilities of auditors;
- Place of auditor in the business community;
- Importance of general standards of professional responsibilities and concept of audit independence;
- Professional ethics;
- The object and form of audit report;
- Meaning of audit report and types of audit opinion;
- Concept of truth and fairness;
- Internal control;
- Audit evidence – techniques and procedures;
- Elementary sampling techniques;
- Fraud: its detection and prevention;
- The effect of electronic data processing on auditing;

EPS 201-Entrepreneurship Studies I

- The historical and economic role of entrepreneurship.
- Theory and the practice of entrepreneurship.
- Starting and managing a new enterprise.
- Characteristics of entrepreneurs;
- The identification and evaluation of new venture opportunities;
- Resource utilization, strategy development and successful planning;
- Implementing and launching of new business venture.
- Analyses of case studies and developing of detail business plan for starting and owning and an enterprise.

BSM 215-Fundamentals of Selling(2 credits)

The Role of Sales Force

- The image of selling
- Evolving orientations of organizations;
- The development of marketing concept and its impact on sales function
- The Characteristics of Sales People
- Variety of selling activities

- Characteristics and competence required for effective sales person
- Reviewing personal sales competence and identity
- Introducing the Sales Process
- Importance of planning and the role of telesales
- Prospecting and generating selling opportunities using available data
- Qualification of inquiries and turning prospects into leads
- Finding out about the potential customer
- Checking out product and competitor's knowledge
- Planning the sales meeting
- Need and problem identification-the importance of listening and questioning
- The sales presentation
- Basic negotiation techniques
- Identity and dealing with objections
- Closing of sale-selecting appropriate techniques
- The follow-up to ensure customer satisfaction
- Sales planning and Reporting
- Roles of the sales manager as planner and controller of the personnel
- Types and format for providing sales and market feedback to the organization
- Techniques for planning and controlling the sales of person's effort.

EPS 202-Entrepreneurship Skills (2 units)

- Introduction to entrepreneurship and new venture creation;
- Entrepreneurship in theory and practice;
- The opportunity, forms of business staffing, marketing and the new venture;
- Determining capital requirements, raising capital;
- Financial planning and management;
- Starting a new business, feasibility studies;
- Innovation;
- Legal issues;
- Insurance and environmental considerations.
- Possible business opportunities in Nigeria.

GST 222-Peace Studies and Conflict Resolution (2 units)

- Basic concepts in peace studies and conflict resolution;
- Peace as a vehicle of unity and development;
- Conflict issues,
- Types of conflict, e.g. ethnic/religious/political/economic conflicts;
- Root causes of conflicts and violence in Africa,
- Indigene/settler phenomenon;
- Peace-building;
- Management of conflict and security.
- Elements of peace studies and conflict resolution;
- Developing a culture of peace;
- Peace mediation and peace-keeping;
- Alternative Dispute Resolution(ADR)
- Dialogue/arbitration in conflict resolution;

- Role of international organizations in conflict resolution, e.g. ECOWAS, African Union, United Nations, etc.

BSM 210: Elements of Marketing (3 units)

- Marketing definition;
- Concepts, evolution; importance and criticisms.
- Marketing system.
- Functions of marketing merchandising activities, physical distribution and supporting activities.
- Approaches to the study of marketing analysis;
- Marketing environment
- Market segmentation;
- Market measurement and forecasting;
- Market research and buyer behavior.
- The marketing mix: product, pricing, place (distribution) and promotion.
- Markets: consumer market and industrial market, buying motives and buying habits.
- Promotion: Advertising, Personal Selling, Public Relations and Sales Promotion,
- Marketing of Professional Services. Appraising the Marketing Efforts

BSM 214-Marketing Environment (2 units)

- Introduction
- Internal Environmental Factors
- Micro Environment
- Macro-Environment
- Facilitating and regulatory agencies
- Contemporary economic policies affecting marketing
- Environmental change assessment
- Managing changes, development and trends in marketing

300 level

ACC 301: Financial Accounting I (3units)

- Partnership accounts (amalgamation, absorption, dissolution, goodwill, conversion of partnership to limited liability company);
- Joint venture;
- Company accounts (types, formation of companies, sources of share capital and debentures/bonds, dividends);
- Published accounts and the disclosure requirements of CAMA
- Accounting aspects of ordinary shares, preferred shares and debentures;
- Issue of shares, calls, forfeiture and reissue, redemption of preferred shares, debentures and conversion to ordinary shares;
- Branch accounts
- Hire purchase and leases;
- Accounting for negotiable instruments (e.g. bills of exchange etc);
- Accounts of pension and provident funds and building societies

ACC302: Management Accounting(3units)

- Management accounting: its nature and purpose.
- Pricing decisions and profitability analysis;
- Product mix, make or buy decisions - accounting for decision making;
- Cost volume profit relationships;
- Types and preparation of budgets;
- Labour control and management
- Corporate planning - tactical and strategic planning;
- Variance analysis and control;
- Responsibility accounting – divisional performance measurement;
- Decentralization and transfer pricing;
- Decisions making under conditions of risk and uncertainty;
- Quantitative methods in management accounting (learning curves, linear programming, and network analysis, etc.);
- Introduction to Strategic Management Accounting

ACC 303: Cost Accounting I(3units)

- Meaning, objectives and scope of cost accounting;
- Cost concepts and conventions;
- Cost classification, cost units, cost centres and cost sheets;
- Cost accounts and ledgers;
- Relationship between financial and cost books;
- Stores routine – materials inventory control and valuation;
- Overhead cost allocation and absorption;
- Cost behaviour and estimation techniques;
Cost allocation bases: absorption costing versus marginal costing
- Activity based costing
- Standard costing and variance analysis;
- Marginal costing;
- Job costing;
- Process costing;
- Product costing;
- Contract costing.

ACC 304: Production Management (3Units)

This course is designed based on the concept that managers are decision makers and that the ability to make better managerial decision can be learned. The production management that will be taught in this course embraces industrial and service industries and non-profit activities as well e.g. industrial plants, hospitals, airlines and government agencies. All these activities face systems design, resource allocation, work scheduling, inventory and quality control problems:

Course outline: Introduction – production management concepts; forecasting future demand; facilities layout; inventory control; linear programming; critical path scheduling; quality control; safety.

ACC 305 :Taxation I1

- Company income tax;
- Taxes of specialized companies: banks, transportation, insurance, pioneer industries, etc;

- Petroleum profit tax;
- Capital gains tax;
- Capital transfer tax;
- Value Added Tax (VAT)
- Implications of taxation on investment decisions;
- Relations with revenue authorities – tax evasion and avoidance, tax investigation by Revenue Tax Authority, back-duty, and assessment procedure in a tax office.

BSM 306-Elements of Government

- Nature of politics;
- Society and social organization;
- The state.
- The problem of law
- Constitution and constitutionalism;
- Political ideology.
- The classical heritage;
- Plato, Aristotle, Stoicism and Pax Romana: Revolt;
- Towards the mass man;
- Organs of government(National Government Institutions):
- Public administration;
- Political parties and Pressure groups;
- Public opinion and propaganda;
- Elections;
- International order

BSM 303: Business Law(3 Units)

- Introduction to general principles of law (e.g. sources of Nigeria Law: Customary, Islamic, English, cases, status and subsidiary legislation);
- Judicial systems in Nigeria (e.g. various types, organization and functions of courts in Nigeria and the role of the lawyer);
- Classification of law (e.g. difference between civil and criminal, contracts, torts and trusts);
- Outline of tortious liability (e.g. formation, form, consideration, capacity, vitiating elements, terms, conditions, and warranties, privities, remedies, rescission damages, etc);
- Special contracts (e.g. surety ship and guarantee: nature, form etc discharge and revocation, money-lending, carriage of goods).
- Sale of goods (e.g. definition, passing of title and risk, duties of seller, duties of buyer, remedies);
- Hire purchase (e.g. nature, role of hirer, implied terms at common law and under Hire Purchase Act 1965, duties of hirer, remedies);
- Agency (e.g. relation between principal and third party, undisclosed principal, actual, usual and apparent authority of agent, rights and duties of agent vis-à-vis third party rights and duties of agent vis-à-vis principal Partnership law (e.g. nature and types of partnership, partnership deed, interrelationships between partners and their parties, dissolution, etc);
- Company law (e.g. nature and types of companies, formation of companies, memorandum and articles of association, prospectus, capital-shares and debentures, members meeting and resolution, directors, secretary, auditors, statutory books, profits available for

distribution, holding and subsidiary companies, powers and duties of liquidators. Provisions of Companies and Allied Matters Decree (CAMD) 1990 and related amendments).

- Insurance law and practice (e.g. Insurance Act as amended to date);
- Banking Law (e.g. The Banking Act as amended to date);
- Executorships Law (e.g. wills and letters of administration);
- Trusteeship Law (e.g. general provisions relating to appointment, duties, obligations, accounts and termination of trusts).

ACC 308: Research Methods in Accounting(3 units)

- Introduction (nature and significance of research in human advancement, nature of scientific approach to research);
- Planning research studies;
- Formulation and testing of hypothesis;
- Research designs, methods and management;
- Data collection techniques;
- Statistical techniques, data processing and analysis;
- The technicality of research report writing.
- SAP

ACC 310:PetroleumAccounting (2Units)

- Introduction and definition of petroleum production activities;
- Accounting for costs relating to assets acquisition, exploration, development, production and support equipment and facilities;
- Accounting for mining costs/royalties;
- Disposition of capitalized costs;
- Disclosure quantities, capitalized costs, cost incurred in petroleum producing activities.

BSM 304: Structure of Nigerian Economy (2 units)

- Profile of the Nigerian Economy, growth of income, employment, wages, prices;
- Agricultural and industrial productions.
- Monetary system and policy;
- Trade and capital formation;
- Economic development and social change.
- Nigerian petroleum industry.
- The politics of steel industry;
- The operation feed the nation.
- The economy of agriculture
- National and international organizations. ECOWAS, OPRC, IMF, World Bank;
- Colonialism and economic imperialism
- Nigerian corporations-railway corporation, NEPA, Nigerian Airways,
- Economies of housing international trade and trade cooperative – aims and objectives,
- Land tenure system and impact on national agricultural development, SAP

BSM 314: Consumer Behaviour (2 units)

- Introduction;
- Purchase decision;
- Group influences in the context of consumer behavior;
- The nature and influence of individual;

- Attitude change and persuasive communication;
- Nature of communication;
- Attitude to change;
- Decision processes;
- Consumerism.

BSM 307: Comparative Management (2 units)

- The concept and techniques of management in the private and public sector;
- The civil servant and the manager as interchangeable experts and change agents;
- Introduction and management of change in the private sector;
- Theories and problems of comparative management and administration across culture;
- Values, cultures, politics, economics, and other environmental factors that affect management of private and public organizations; constraints imposed on management discretion in the management of public organizations;
- Constraints of organizational setting on the management of group activities;
- Organizational behavior and human resources management across culture;
- Management of public-private partnership projects in the developed and developing nations;
- The use of management consultants and contracts;
- Theories of motivation and motivation of human resources across cultures for performance in the private and public sectors

400 LEVEL

ACC 401: Advanced Financial Accounting (3 units)

- Consignment accounts;
- Royalty accounts;
- Voyage accounts;
- Container accounts;
- Accounting for investments;
- Social responsibility accounting;
- Accounting for the service industry with special reference to relevant legislation (e.g. banks, insurance companies, public utilities).
- Consolidated accounts;
- Accounting for inflation;
- Bankruptcy, liquidation and receivership statements and accounts;
- Reorganization, reconstruction and amalgamation.

ACC 402: International Accounting(3Units)

- Patterns of accounting development;
- Financial reporting practices in different countries;
- International accounting standards;
- Role of accounting in national economic development;
- Preparation, translation and analysis of financial statements for multinational companies;
- Accounting problems of multinationals relating to transfer of funds for foreign directors, payment of dividends etc.

BSM 403:Management Information System(3Units)

- Introduction to and fundamentals of data processing;
- Processing methods;
- Classification of systems and their relative merits;
- Closed loop and open loop systems;
- The total system approach and objectives;
- Data processing and MIS;
- The organization of MIS including the use of mechanical and electronic accounting machines, flowcharting and principles of systems design and documentation;
- Computer and data processing;
- Introduction to computer programming languages used in business;
- Electronic data processing methods;
- Business systems hierarchical structure of organizations

ACC 404: Auditing II(3Units)

- Responsibilities of directors and relationship with auditors;
- Letters of weakness and management letter;
- Planning and conduct of audits;
- Importance of recording work done - audit working papers;
- Auditor's quality control – recruitment, training and consultation;
- Pre-audit duties – client information and general considerations like relationship with internal director.
- The final audit;
- Audit of profit and loss account and balance sheet;
- Verification and valuation of assets and liabilities;
- Examination of cut-off procedures and reliance on external evidence;
- Events after the balance sheet date;
- Auditors and the law: statute and case law affecting auditors' liability;
- Investigations and other specialized assignments;
- Classes of investigation;
- Back duty investigations;
- Purpose of the rules and further enquiries;
- Control of audit;
- Use of computer programmes and statistical sampling in an audit;
- Auditing of computerized accounting systems;
- Use of experts, client's representative and drawing of conclusions.

ACC 405: PUBLIC SECTOR ACCOUNTING(3UNITS)

- Introduction to public sector accounting;
- Legal basis of public sector accounting;
- Fund accounting principles and Nigerian government funds;
- Government accounting theory and practice;
- Financial control principles and practice;
- Budgeting principles and practices;
- Financial reporting in government;

- Financial reporting in other government bodies (e.g. hospitals, universities, polytechnics, corporations etc).

BSM 406: ANALYSIS FOR BUSINESS DECISION (3 Units)

- Elements of decision analysis
- Types of decision situations
- Decision trees
- Importance of operations research and/or modeling approach to decision analysis.
- Systems and systems analysis
- Applications of mathematical programming
- Applications of simulation, transportation, assignment models
- Conflict Analysis and application of game theory
- Project management
- Application of other models: Inventory, replacement, Line balancing, routing and sequencing etc.

BSM 407: Financial Management (3 units)

- Cost of capital;
- Theory of capital structure;
- Short and long term financial forecasting of total capital requirements;
- Valuation of the firm;
- Capital market institutions and their functions – primary and secondary capital markets;
- Dividend policy;
- Capital rationing;
- Portfolio management – Efficient Market Hypothesis;
- Capital Asset Pricing Model (CAPM);
- Letters of credit and foreign exchange markets (FEM);
- Business failures and capital reconstructions;
- Procedure and financial aspects of mergers and acquisitions.

BSM 408: BUSINESS POLICY I(3units)

The nature and importance of corporate strategy, and strategic planning: the company and its purpose, corporate planning and strategy; Strategic management evolution, model, decisions elements, strategic planning, planning tasks, and resource allocation process, managerial decision making. Environmental study and analysis, technological forecasting, socio political forecasting, industry environmental, and internal analysis, managerial and organizational styles; classical diagnosis. Internal audit and external assessment; choice of strategic options and strategic culture.

BSM 409: BUSINESS POLICYII(3units)

Concept of strategy in relation to business, corporations, and management. Linkage between organization and their environments concepts of policies, decision making, business objectives, performance criteria, structure and management behaviour. Practice in calculating simple financial and economic indices from business data and other accounting information. Learning the behavioural implications of course of action. Analysing a firm's opportunities and threats, strengths

and weaknesses. Selecting strategies and structures of public liability companies from their published annual reports. Developing clear business objectives, setting clear strategies and policies, and presenting structures that are capable of being used in implementing chosen strategies. Organic business functions of marketing production, finance and personnel in Nigeria. Management process of corporate of corporate planning budgeting and control. Business performance appraisal, managing by objectives, motivating group and individual. Efforts, and generally relating an organization to the changes taking place in the environment predicting the dynamic environment. Impact of environmental changes on the strategies and performance of a firm. Analysis of the role of employee and managerial behaviour in success or failure of strategy implementation. Integrated analysis. Recent developments affecting the strategy formulation and implementation processes of firms in Nigeria.

ACC 408: Research Project (6 units)

- Developing students' skills in analyzing and writing reports based on an empirical or library study of a specific subject matter or topic in accounting and/or finance;
- Students seminar paper presentation;
- Final report based on research of not less than 2,000 words.

ACC 411: Elements of Forensic Accounting (2 Units)

- Definition and nature of forensic Accounting
- Historical development of forensic Accounting
- The skills of a forensic Accountant
- The behaviour of forensic Accountant
- Forensic accounting and fraud investigation and detection
- Forensic Accounting tools
- Money laundering
- Forensic Accounting and the judicial process

ACC 412: Public Finance (2 units)

- National income measurement and analysis (e.g. macroeconomic environment, national income analysis, the Keynesian model, stabilization policies);
- Income and expenditure of government (e.g. scope and development of public finance, sources of government revenues, and incidence, allocative and distributional effects of different forms of taxation and current expenditure, the public debt and its management, the finance of local government etc);
- Economic significance of the government sector.

ACC 414: Financial Statements Analysis (2 units)

- Introduction to financial statement analysis
- Different methods of financial statement analysis
- Content and analysis of different financial statements
- Measurement and reporting problems relating to revenue, expense recognition, assets and equity
- Reporting corporate restructuring and financial statement analysis

BSM 415 Undergraduate Management Aptitude Studies (UMAS) I (1 unit)

The main objectives of the course are to expose the students to the basics of UMAS and to prepare them for similar international examinations.

- The basic principles of UMAS;
- Reading comprehension;
- Sentence correction;
- Critical reasoning;

BSM 416 Undergraduate Management Aptitude Studies (UMAS) II (1 unit)

- Problem Solving;
- Data Sufficiency;
- Analytical writing assessment;
- Mathematic Review: (i) Arithmetic, (ii) Algebra (iii) Geometry.

BSM 403: International Business (2 units)

- Meaning and commercial terms of international business;
- Mechanics of international business organization for foreign production;
- Marketing, financing, foreign markets, resources institution, risk inherent in international business;
- Methods of setting international business;
- Finance of international business;
- Functions of official and non-financial bodies in Nigeria that assist in international business;
- Managerial problems arising out of government relations.

BSM 405: Industrial and Labour Relations 2 units)

- The concepts of industrial relations, trade unions characteristics; industrial relations law in Nigeria;
- Types of unions;
- Internal structures and governments of unions;
- Trade unions federation;
- Central labour organization and international affiliations;
- Union solidarity and check off systems;
- Collective bargaining;
- Industrial disputes;
- Disputes settlement;
- Joint consultations;
- The state and industrial relations;
- Comparative Industrial relations

10. STAFF PROFILE

S/N	NAME	QUALIFICATION	DESIGNATION	SPECIALIZATION
1	Angahar, Paul Aondona	B.Sc.; M.Sc.(ABU);PhD(BSU) MIMC; ACIM;MAMN,MAFR, FCNA	Associate Professor/Head of Department	Accounting
2	Akpa, Abimaje.	B.Sc.(ABU); MBA(Calif); PhD (Southern Calif); FCIA;FAMN FCNA.	Professor	Accounting
3	Okwoli , Ambrose	B.Sc(Hons) MBA, PhD(JOS),FCNA	Professor	Accounting
4	Kighir, Emmanuel	B.Sc(Pharm. Sciences)(ABU),PGDM(JOS),M.Sc(Accounting&Finance)(Lagos),PhD(Accounting&Finance)(ABU) FCA	Professor	Accounting
5	Tsegba, Ioraver Nyenger	B.Sc.; M.Sc.(ABU);PhD(BSU) CNA	Associate Professor	Accounting
6	Sar, John.I.	B.Sc.(ABU); M.Sc. (Southampton); PhD(BSU);FCNA	Senior Lecturer	Accounting
7	Ajekwe, C. C. M.	B.Sc.(ABU); M.Sc. (London); ACA	Senior Lecturer	Accounting
8	Nwaorgu, Innocent	B.Sc, M.Sc (Lagos);PhD(Ebonyi) ACA	Senior Lecturer	Accounting
9	Agada, Godwin	B.Sc; MBA (ABU);M.Sc(BSU)ACA	Lecturer I	Accounting
10	Doris. Mike-Iorchir (Mrs.)	B.Sc.; MBA (BSU)ACA	Lecturer I	Accounting
11	Azende, Terungwa.	B. Sc., MBA ;M.Sc(BSU) PhD(BUK)	Lecturer I	Accounting
12	Abanyam Emmanuel Igbawase	B.Sc(OOUA),PGDM,MBA(BSU) M.SC(BSU)ACIB	Lecturer I	Banking & Finance
13	Iorun Justin	B.Sc.(ABU); MBA(UNN); M.Sc(UNN) FCA	Lecturer I	Accounting
14	Pavtar Agir Augustine	B.Sc(JOS); M.Sc.(ATBU) CNA	Lecturer I	Accounting
15	Agbo, Alimatu (Mrs.)	B. Sc. M.sc (BSU) MITM	Lecturer II	Finance
16	Iorpev luper	B.Sc, M.Sc(BSU)	Lecturer II	Finance
17	Ola Patience(Mrs)	B.Sc, M.Sc(BSU)	Lecturer II	Finance
18	Kwanum, Isaac	B.Sc(BSU) , M.Sc(BSU)	Assistant Lecturer	Accounting & Finance
19	Otu Theresa (Mrs)	B.Sc (BSU) , M.Sc(BSU)	Assistant Lecturer	Accounting
20	Onoja, Anthony Idoko	B.Sc(BSU) , M.Sc(BSU)	Assistant Lecturer	Accounting
21	Anande-kur Fanen Musa	B.Sc(BSU), M.Sc(Hertfordshire) MBA(BSU)	Assistant Lecturer	Finance &Investment
22	Ikpam, Akor	B.Sc(BUK).; MBA(AAU); PhD; FCNA	Adjunct Lecturer	Accounting
23	Ichaver, Jonathan	ACCA; FCA	Adjunct Lecturer	Taxation

11. ABBREVIATIONS AND CODES FOR PROGRAMMES

ACC = ACCOUNTING
BSM = BUSINESS MANGEMENT
GST = GENERAL STUDIES
BFN = BANKING AND FINANCE
POL = POLITICAL SCIENCE

SOC = SOCIOLOGY
PSY = PSYCHOLOGY
CMT = CAPITAL MARKET
ECO = ECONOMICS
MKT = MARKETING
EPS = ENTREPRENEURSHIP STUDIES