



**STUDENTS HANDBOOK  
B.SC ACCOUNTING  
2023**

## Table of Contents

Table of Contents.....	1
Foreword.....	4
Vision of the University.....	4
Mission Statement.....	4
Philosophy of the University.....	4
Objectives of the University.....	4
Our Purpose.....	4
Core Values.....	4
Motto of the University.....	4
Preface.....	4
1.0 About the Programme.....	4
1.1 Name of the Programme:.....	4
1.2 Code of the Programme.....	4
1.3 Description of the Programme and Duration.....	4
1.4 Semester Duration.....	4
2.0 Programme Philosophy, Vision and Mission.....	4
2.1 Philosophy.....	4
2.2 Vision.....	4
2.3 Mission.....	4
3.0 Aim and Objectives.....	4
3.1 Aim.....	4
3.2 Objectives:.....	4
3.3 General Learning Outcomes.....	4
3.4 Unique Features of the Programme.....	4

3.5 Employability Skills.....	4
4.0 Programme Requirements.....	4
4.1 Admission requirements.....	4
4.2 Graduation requirements.....	4
5.0 Programme Structure and Degree Rules.....	4
6.0 Deferment.....	4
7.0 Examination Guidelines.....	4
7.1 Eligibility to write End of Semester Examination.....	4
7.2 Examination Conduct.....	4
7.3 Discipline.....	4
8.0 Grading System.....	4
8.1 Academic Standing Categories: Clear, Warning, Probation, and Withdrawal.....	4
9.0 Departmental Issue Resolution Process.....	4
10.0 Outline of Course Structure.....	4
100 Level 1st Semester.....	4
100 Level 2nd Semester.....	4
200 Level 1st Semester.....	4
200 Level 2nd Semester.....	4
300 Level 1st Semester.....	4
300 Level 2nd Semester.....	4
400 Level 1st Semester.....	4
400 Level 2nd Semester.....	4
11.0 Summary of Distribution of Course Credit at all Levels.....	4
12.0 Curriculum/Syllabus of all Courses in the Programme.....	4
100 Level Courses.....	4
200 Level Courses.....	4

300 Level Courses.....	4
400 Level Courses.....	4
13.0 Instructional Methods.....	4
14.0 Quality Assurance.....	4
15.0 Evaluation.....	4
15.1 Tutor-Marked Assessments.....	5
15.2 End of Semester Examination.....	5
16.0 Principal Officers of the University.....	5
16.1 Staff of the Department.....	6
A. Teaching Staff.....	6
B. Technical Staff.....	7
C. Administrative Staff.....	7
17.0 Learners' Support.....	7
18.0 Recognition of the Programme.....	7
19.0 Target Students.....	7
20.0 Conclusion.....	7

## **Foreword**

Welcome to a world of endless possibilities at West Midlands Open University, where dreams become realities. We are Nigeria's pioneering private open university, with a clear purpose to prepare people for opportunities and to improve society through education. We are a vibrant academic community that believes in the power of education to transform lives and cultivate a brighter future. We are digital, and we use appropriate technologies to drive our operations and processes. We are committed to your personal growth and nurturing your potential to become a positive agent of change in the world.

Our university is deeply rooted in the principal values of empathy, truthfulness, and innovation. These values guide our actions, shape our culture, and drive us to create a better society using the programmes in our various schools. We encourage you to imbibe these values as you study at West Midlands, use the computing, managerial, social, and soft skills you would gain in any of our departments to make the world a better place.

This handbook is a comprehensive guide that will serve as your compass throughout your journey with us. It contains all the course information you will need in your department and provides an all-inclusive course description, learning outcomes, mode of assessment, grading system, rules, and regulations for all the courses you will study. Please consult the handbook for all your academic decisions. It is a valuable resource that will help you succeed in your studies. If you have any questions or concerns, please do not hesitate to reach out to your Head of Department and the Student Success Advisors. They would be happy to assist you. We are here to support you all the way.

As an open university, we are committed to academic excellence, an excellent student experience, accessibility, inclusivity, affordability, flexibility, and a strong partnership in education. We require you to pursue your studies with dedication and stay true to these commitments. Remember that quality is our watchword, and your success as an outstanding graduate is our priority.

Congratulations!

**Professor Olumide Babatope Longe**

Vice Chancellor

## **Vision of the University**

Become the most trusted tertiary education institution through world-class digital learning services and the efficacy of outcomes.

## **Mission Statement**

To offer access to a wide range of flexible, affordable, and qualitative academic programmes that empower individuals with the skills they need to thrive in today's world.

## **Philosophy of the University**

Our philosophy at West Midlands Open University is based on:

**Diversity:** West Midlands Open University is committed to creating a diverse and inclusive community where everyone feels welcome and respected. We believe that diversity is essential for innovation and excellence. We value the unique perspectives and experiences of our students, faculty, and staff. We are committed to creating a culture where everyone feels comfortable sharing their ideas and participating in the learning process.

**Cultural awareness and respect:** We believe that cultural awareness and respect are essential for a successful learning environment. We encourage our students, faculty, and staff to learn about and appreciate different cultures. We strive to create a culture where everyone feels safe and respected, regardless of their cultural background.

**High standard professional behavior:** We expect our students, faculty, and staff to uphold the highest standards of professional behavior. This means being respectful of others, being honest and ethical, and being committed to excellence. We believe that high standards of professional behavior are essential for creating a positive learning environment and for preparing students for success in the workplace.

**Intellectual curiosity and pursuit of knowledge:** West Midlands Open University is committed to fostering intellectual curiosity and the pursuit of knowledge. We encourage our students, faculty, and staff to ask questions, to challenge the status quo, and to

explore new ideas. We believe that intellectual curiosity and the pursuit of knowledge are essential for innovation and for solving the challenges of the 21st century.

**Discipline:** We believe that discipline is essential for a successful learning environment. We expect our students, faculty, and staff to be disciplined in their work and studies. This means being punctual, being prepared, and meeting deadlines. We believe that discipline is essential for developing the habits of mind necessary for lifelong learning and success.

### **Objectives of the University**

The objectives of West Midlands Open University are:

1. Accessible education of the highest standard, this goal consists of using modern technology to enhance learning experience and to make education accessible to a teeming population of Nigerians and anyone else desirous of quality education;
2. Creation of enduring values in our learners, this goal encompasses stimulating awareness of cultural values, respect for others, lifelong thirst for knowledge, and passion for excellence, all of which will be achieved through our well-rounded world-class teaching and learning materials; and
3. The production of socially responsible and leadership-oriented graduates, this goal includes encouraging a spirit of independence, pragmatism and innovativeness in our learners.

### **Our Purpose**

Equipping individuals for opportunities and enhancing society through education.

### **Core Values**

Our unwavering commitment to excellence, innovation, social responsibility, collaboration, and continuous improvement propels us toward building a better world.

### **Motto of the University**

Integrity, Leadership and Service

## **Preface**

To produce accounting graduates that possess adequate technical and theoretical knowledge to contribute to the development of accounting practice in particular and function in all areas of the economy, excel in postgraduate and professional studies relevant and adequate to develop entrepreneurial spirit of employers rather than employees and be relevant in their immediate and international environment.

The processing and communication of financial information about economic entities will lead to informed decision-making in the proper financing of the various activities of that organization. West Midlands Open University believes that, if young men and women are trained properly to appreciate these processes, they will become assets to the organizations that employ them and be able to further their education. The University also believes that graduates of accounting should be able to initiate and conduct research work that will lead to improved methods of carrying out the duties expected of them and impact the environment in which work is conducted. West Midlands Open University has therefore established the Department of Accounting to actualize these beliefs.

Our Accounting program is meticulously structured to provide students with the requisite skills and knowledge needed for a successful career in various accounting roles. The curriculum encompasses crucial topics from financial accounting and managerial accounting to auditing and taxation, ensuring a well-rounded understanding of the field. Students will delve into areas such as financial statement analysis, cost accounting, internal controls, and tax strategies. Additionally, we supplement theoretical learning with practical experiences and insights from industry professionals, preparing students for the complex world of accounting. Upon graduation, students will be adequately equipped to excel in a multitude of roles within the accounting profession.

This is the first edition of the Department's handbook. It follows the National Universities Commission's Minimum Academic Standards (NUC) in line with the Core Curriculum Minimum Academic Standards (CCMAS). This handbook is intended to serve as a guide for our students. It also provides clear objectives and learning outcomes for our courses leading to the Bachelor of Science degree in Accounting. The handbook also includes information about the Department's administration, graduation requirements, rules and regulations for course registration, course listings, and detailed individual course descriptions.

On behalf of the Accounting Department, I welcome you to the field of Accounting and congratulate you on your admission to one of the most relevant degree programs of the millennium.

**Dr. Isoken Joy Adekunle**  
Head of Department,  
Department of Accounting

## **1.0 About the Programme**

The Accounting program offers a diverse range of specialized modules, including Financial Accounting, Management Accounting, Auditing, Taxation, and Governmental Accounting. These specialized areas are crucial for the efficient functioning of organizations across various industries. Professionals trained in Accounting play a pivotal role in guiding businesses to make informed financial decisions, optimize profits, manage risks effectively, and secure a competitive advantage in their respective markets.

Establish a robust foundation in accounting principles, including financial accounting and managerial accounting.

Delve deeper into strategic financial management and corporate finance to align accounting practices with business objectives.

Specialize in areas like auditing, taxation, and internal controls through advanced electives and seminars.

Prepare for industry certifications like CPA (Certified Public Accountant) and CMA (Certified Management Accountant) with the support and resources offered by our program.

### **1.1 Name of the Programme:**

B.Sc. Accounting

### **1.2 Code of the Programme**

All Accounting courses are designated "ACC". Faculty courses are designated "AMS" while General studies courses are designated "GST " and "ENT ".

### **1.3 Description of the Programme and Duration**

Minimum duration of the Bachelor of Science (B.Sc.) Degree in accounting programme is four sessions of eight semesters and a maximum of eight sessions (of sixteen semesters) under flexible mode of study.

### **1.4 Semester Duration**

A semester is divided into 8 weeks of classes, one week for mid semester break, one week for out of class experience and project based learning, two weeks of revision and two weeks for final examinations. Students who chose the part time mode will require a minimum of eight sessions to complete the BSc programme in Accounting.

## **2.0 Programme Philosophy, Vision and Mission**

### **2.1 Philosophy**

The underlying philosophy of the degree programme in Accounting is to produce a stream of accounting graduates who are imbued with the requisite attitudes, ethics and professional skills necessary for improving the frontiers of accounting practice locally and internationally.

On completion of the B.Sc. degree programme in Accounting, graduates gain the necessary exemptions from Professional Accounting bodies both in Nigeria and overseas.

### **2.2 Vision**

Our aspiration is to be acknowledged as a globally renowned department and institute, delivering exceptional undergraduate and postgraduate programs in Accounting. Our vision is to offer highly accessible, top-tier education, enabling students to emerge as industry leaders and champions of innovation.

### **2.3 Mission**

We are committed to providing practical, cost-efficient, and adaptable learning experiences that enhance the lifelong educational quality in Accounting . Our dedication extends to aligning with the National Policy on Education and the principles of the West Midlands Open University to ensure that our graduates are well-equipped with cutting-edge skills and knowledge to thrive in the digital era.

### **3.0 Aim and Objectives**

#### **3.1 Aim**

To expand the scope of application of accounting discipline which adds life-long value to quality education for all who seek knowledge in order to promote and enhance national economic development

#### **3.2 Objectives:**

The major objectives of the Department of Accounting are to produce high level Accounting Personnel and to expand the frontiers of Accounting knowledge through research and publications as well as improving the quality of professional accounting in Nigeria and beyond. Thus, the department's programme is developed with the following aims:

1. To expand the frontiers of application of accounting discipline through stimulating interest in it and providing needed leadership in research and experimentation in all branches of Accounting.
2. The need for an all-round grounding in various aspects of Economics, Finance and Management so that the Accountant will see himself as an organizational team member whose collaborative effort is required for the attainment of set organizational objectives.
3. Encouraging the interaction of staff and students with accounting practitioners so as to inculcate the necessary attitudes, ethics and skill of professionalism in them

#### **3.3 General Learning Outcomes**

The learning objectives and outcomes are designed to provide students with capacity for critical thinking, technical knowledge, communication, teamwork, ethics and social responsibility, entrepreneurial skills, and use of technology.

On successful completion of this programme, the student will be able to:

- i. Explain basic concepts and techniques of core accounting subject matter, including financial accounting and reporting, managerial accounting, auditing, taxation, and accounting information systems.

- ii. Prepare and evaluate financial statements in line with the provisions of IFRS and IPSAS and statements issued by the Financial Reporting Council of Nigeria.
- iii. Analyse management control systems, prepare budgets, and provide decision support for cost management and other managerial decisions.
- iv. Analyse accounting processes, evaluate risk, and recommend appropriate internal controls for accounting processes.
- v. Use accounting software to input and analyse data, improve efficiency and support management decision making.
- vi. Prepare basic tax returns, analyse and communicate the effects of basic tax rules on individuals, partnerships and corporate entities.
- vii. Perform basic analyses of financial systems and statements, and write a report on the performance, financial condition, and management effectiveness.
- viii. Demonstrate skills and abilities relevant to the accounting profession, including effective written and oral communication and working effectively in teams.
- ix. Identify ethical dilemmas in accounting practice and develop appropriate courses of action that consider the well-being and needs of the community and society beyond the boundaries of the professional community.
- x. Engage in academic and professional development activities and become more aware of opportunities in the accounting profession.
- xi. Leverage entrepreneurial and technological skills and experiences for career success.

### **3.4 Unique Features of the Programme**

The program's distinctive attributes include:

- 1. Integration of theoretical concepts with real-world applications to enhance practical skills and readiness for professional environments.
- 2. A curriculum designed to stay abreast of current accounting standards, industry trends, and emerging technologies.

3. Focus on developing skills directly applicable to the demands of the accounting profession, including financial analysis, auditing, and tax compliance.
4. A strong emphasis on ethical considerations and the cultivation of a sense of professional responsibility.
5. Incorporation of modern accounting software and technologies to ensure graduates are technologically proficient.
6. Exposure to international accounting standards and practices to prepare students for global career opportunities.
7. Provision of avenues for students to engage in accounting research, contributing to the academic and professional advancement of the field.
8. Opportunities for internships, workshops, and networking events to enhance students' professional development and industry connections.
9. Provision of elective courses or concentrations that allow students to tailor their learning experience based on specific areas of interest within the accounting field.
10. Emphasis on collaborative learning experiences, fostering teamwork and communication skills essential in the accounting profession.

### **3.5 Employability Skills**

In Nigeria, much like in numerous other countries, there exists a wealth of opportunities for individuals with accounting expertise. Nonetheless, due to the fierce competition in the job market, possessing a solid accounting degree, while important, might not be adequate for securing employment. Employers are increasingly seeking candidates who can demonstrate a range of employability skills, including effective communication, teamwork, organizational and management capabilities, critical thinking, leadership, technological proficiency, and self-management. The courses within this program have been customized to foster and enhance the acquisition of these skills among program graduates.

Among the 21st Century skills emphasized in this program are creativity, information literacy, media literacy, adaptability, interpersonal skills, problem-solving, collaboration, global awareness, innovation, and critical thinking.

#### **4.0 Programme Requirements**

##### **4.1 Admission requirements**

1. Candidates must have obtained a minimum of five credits in each of the following subjects: English Language, Mathematics, Economics and Two further subjects connected to social science at SSCE, GCE, NECO, NABTEB or its equivalents
2. For entry into 200 level, the candidate is expected to have a minimum of any of the following
  - A-level Credit in Economics , Mathematics, and any other social sciences subject
  - OND in Accounting or Financial Studies or Business Studies of approved Polytechnic or Colleges of Technology with at least Upper Credit,
  - ICAN ATSWA (Final Level)
  - Foundation pass of recognized professional bodies such as ICAN, ACCA, CIMA, CIBN, CIA, CIS and CITN.
  - Diploma certificates from any other approved programmes from the Administration & Management Sciences (Particularly Accounting, Business Administration, Economics and Banking & Finance) of any recognised University (Lower Credit may be considered.

##### **4.2 Graduation requirements**

The minimum number of credit units for the award of B.Sc. Accounting degree is 120 units. A student shall therefore qualify for the award of a degree when she/he has met the conditions. The minimum credit load per semester is 15 credit units. For the purpose of calculating a student's Cumulative Grade Point Average (CGPA) in order to determine the class of degree to be awarded, grades obtained in all the courses whether compulsory or optional and whether passed or failed must be included in the computation. Even when a student repeats the same course once or more before

passing it or substitutes another course for a failed optional course, grades scored at each and all attempts shall be included in the computation of the GPA

### **5.0 Programme Structure and Degree Rules**

To satisfy the University Regulation for the award of B.Sc. Accounting students must have a minimum of 121 credit units. The courses are to be selected from both the compulsory and elective courses. A student must register for at least 15 credit units and a maximum of 24 credit units per semester. The maximum credit unit may be waived in exceptional circumstances on the merits of each case by the Head of the Department on behalf of the Senate to reflect the ODL model of the University.

**Compulsory Courses C :** These courses are essential for successful completion of the programme and are factored into the final grade regardless of the number of attempts allowed by the programme.

**Elective Courses E :** Students have the freedom to select these courses based on their interests and guidance from their course advisor. These additional courses complement the degree requirements, and passing them is recommended as they contribute to the final grade calculation.

### **6.0 Deferment**

In order to request a deferral for either a semester or an entire session, students are required to complete and submit a formal application to the Vice-Chancellor. This application should follow a process involving review and approval by the Head of Department and the Dean of Faculty, with the final decision resting with the Senate. To ensure timely consideration and approval, it is crucial to submit the application well in advance.

Grounds for requesting deferment include:

- (i) Issues related to admission
- (ii) Health-related concerns
- (iii) Emotional stress
- (iv) Other exceptional circumstances

## **7.0 Examination Guidelines**

Following the conclusion of each semester, examinations are typically administered, which may encompass written tests, oral assessments, practical evaluations, CBT proctoring, project submissions, or a combination of these, as sanctioned by the Senate. The examination outcomes generally encompass the assessment of Continuous Assessment (C.A.) from coursework..

### **7.1 Eligibility to write End of Semester Examination**

In order to qualify for examinations, it is compulsory to have a minimum online participation/completion rate of 75% in all classes, tutorials, laboratories, and other pertinent activities.

### **7.2 Examination Conduct**

1. Examinations are supervised at designated West Midlands Open University CBT centers. Students are required to be present at the examination venue a minimum of 30 minutes before the scheduled exam time. Late entry is permitted up to 30 minutes after the exam has commenced, but no additional time will be granted. During the first hour and the final 15 minutes of the examination, students are not allowed to leave the venue.
2. If a student needs to leave the examination room, re-entry is allowed only if they have been continuously observed by an Invigilator/Assistant Invigilator.
3. For each examination, students must carry and display their ID card and Examination Card on their desks, signing the provided Attendance List with their name and matriculation number.
4. The examination room strictly prohibits the presence of books, printed materials, written documents, or unauthorized items, except as allowed by the exam paper

regulations. Students are not permitted to offer or receive assistance from other students or use unauthorized devices during the examination.

5. If a student is suspected of violating these rules, cheating, or engaging in disruptive behavior, the Department should promptly report the incident to the Faculty Examination Officer and the Dean. The Dean will initiate an investigation and report to the Board of Examiners. The student involved will be allowed to continue the examination unless their actions cause further disturbance. The Board of Examiners may subsequently recommend to the Faculty Board and Senate whether the student's exam should be accepted and any further actions to be taken.

6. Students are instructed to clearly write their examination number at the top of the cover of each answer booklet or a separate sheet of paper if required. The use of scrap paper is not allowed; all rough work should be completed in the answer booklet, which should be submitted to the invigilator. No printed question papers or any other provided materials should be taken from the examination room or defaced.

7. At the conclusion of the designated examination time, students must cease writing upon the invigilator's instruction and allow for the collection of their answer scripts.

### **7.3 Discipline**

The examination regulation outlined above is binding on all students, and any violation of these rules will result in serious consequences, as specified below:

1. Expulsion from the University: The following offences will lead to expulsion:
  - a. Impersonation during examinations, which includes exchanging examination numbers, name/answer sheets, or intentionally using someone else's examination number.
  - b. Exchanging relevant materials in the examination hall, such as question papers containing relevant jotting and materials.
  - c. Exchanging answer scripts.

- d. Introducing unauthorised materials into the examination hall.
2. Rustication for one academic year: The following offences will result in rustication for one academic session:
- a. Non-submission or incomplete submission of answer scripts.
  - b. Collaboration or copying from other students.
3. Written Warning: The following offences will warrant a written warning:
- a. Speaking or engaging in conversation during the examination.
  - b. Writing on question papers.

These punishments are in place to ensure the integrity of the examination process and to discourage any form of misconduct or cheating. Students are expected to adhere to these rules and regulations strictly to maintain academic honesty and uphold the West Midlands Open University's standards.

## 8.0 Grading System

Continuous assessment comprising tests, assignments, and other suitable methods contributes 40% to the overall evaluation during the semester. The examination conducted at the end of the semester holds a weightage of 60%. The final grade for each course is determined based on a total of 100% marks, combining both continuous assessment and end-of-semester examination results. The score from each course is assigned appropriate letter grade as follows:

(i) Credit Units	(ii) Percentile Scores	(iii) Letter Grades	(iv) Grade Points (GPA)	(v) Grade Point Average	(vi) Cumulative Grade Point Average	(vii) Class of Degree
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				(GPA)	(CGPA)	
Vary according to contact hours assigned to each course per week per semester and according to workload carried by each student	70 - 100	A	5	Derived by multiplying (i) and (iv) and dividing by Total Credit Units	4.50 – 5.00	First Class
	60 - 69	B	4		3.50 4.49	2 <sup>nd</sup> Class Upper
	50 - 59	C	3		2.40 – 3.49	2 <sup>nd</sup> Class Lower
	45 - 49	D	2		1.50 2.39	Third Class
	40 - 44	E	1		1.00 1.49	Pass Degree
	0 – 39	F	0		-	-

### 8.1 Academic Standing Categories: Clear, Warning, Probation, and Withdrawal

The academic standing of students is determined by their Cumulative Grade Point Average CGPA , with the minimum acceptable CGPA set at 1.00.

1. Clear Academic Standing: To be in Clear Academic Standing, a student must maintain a CGPA of not less than 1.00.
2. Warning: A warning is issued to a student whose CGPA falls below the minimum tolerable level for the first time. This warning is typically communicated through verbal advice by the Level Coordinator, ensuring the student understands the

implications of falling below the minimum CGPA in the subsequent semester examinations.

3. **Academic Probation:** Academic Probation is assigned to a student who fails to maintain a minimum CGPA of 1.00 by the end of the session. The probationary status can be reversed if the student achieves a CGPA of at least 1.00 in any subsequent semester after the first year. The responsibility for reversing the probationary status lies with the student. The University will provide a written preliminary notice of poor academic standing to the student.
4. **Withdrawal for Academic Failure:** If a student fails to maintain a CGPA of 1.00 for two 2 consecutive Academic Sessions at the end of any session, they will be required to withdraw from the academic program due to academic failure.

## **9.0 Departmental Issue Resolution Process**

The procedure for handling student-related matters includes the following stages:

1. In the initial step, students are advised to either report via email or hold a discussion regarding their concerns with their Course Level Coordinator or Academic Student Adviser.
2. If the issue surpasses the purview of the Coordinator or Student Adviser, it will be elevated to the Examination Officer in the case of academic concerns, or to the Head of Department.
3. In cases where a resolution cannot be reached through the preceding steps, the matter will be formally brought to the attention of the Dean of the Faculty for additional review and resolution.

## 10.0 Outline of Course Structure

### 100 Level 1st Semester

S/N	Course Code	Course Title	Credit Unit	Status	LH	PH
1	ACC 101	Introduction to Financial Accounting I	3	Core	30	45
2	GST 101	Use of English and Communication Skills	2	Core	15	45
3	AMS 101	Basic Mathematics	2	Core	30	-
4	COS 101	Introduction to Computers	2	Core	30	
5	GST 109	Use of Library and ICT skills	2	Core	30	
6	BUA 101	Introduction to Business I	2	Elective	30	
7	ECO 101	Principles of Economics I	3	Elective	30	

Electives: 4 credits only required

### 100 Level 2nd Semester

S/N	Course Code	Course Title	Credit Unit	Status	LH	PH
1	BUA 102	Introduction to Business II	2	Core	30	
2	ECO 102	Principles of Economics II	3	Core	30	
3	GST102	Nigerian People and Culture	2	Core	30	
4	ACC 102	Introduction to Financial Accounting II	3	Core	30	45
5	AMS 104	Principles of Project Management	2	Core	30	
6	AMS 102	Principles of Management	2	Elective	30	
7	ENT 102	Business Ethics	3	Elective	45	

Electives: 3 credits only required

**200 Level 1st Semester**

S/N	Course Code	Course Title	Credit Unit	Status	LH	PH
1	ENT 211	Entrepreneurship and Innovation	2	Core	15	45
2	GST 201	Philosophy, Logic, and Human Existence	2	Core	30	
3	ACC 203	Corporate Governance and Accounting Ethics	3	Core	30	
4	BBA 104	Business Law I	2	Core	30	
5	BUA 203	Business Statistics	3	Elective	45	
6	BUA 205	Leadership and Corporate Governance	2	Elective	30	
7	ACC 201	Financial Accounting I	3	Core	30	45

Electives: 6 credits only required

**200 Level 2nd Semester**

S/N	Course Code	Course Title	Credit Unit	Status	LH	PH
1	ACC 204	Introduction to Cost Accounting	3	Core	30	45
2	ACC 206	Accounting Laboratory	3	Core	15	45

3	ACC 202	Financial Accounting II	3	Core	30	45
4	BBA 205	Business Law II	2	Elective	30	
5	ECO 202	Microeconomics Theory II	2	Core	30	

Electives: 6 credits only required

### 300 Level 1st Semester

S/N	Course Code	Course Title	Credit Unit	Status	LH	PH
1	ACC 301	Financial Reporting I	3	Core	30	45
2	ACC 311	Entrepreneurship Accounting in	3	Core	30	45
3	ACC 303	Management Accounting	3	Core	30	45
4	ACC 305	Taxation I	3	Core	30	45
5	BUA 311	Production Management	3	Elective	45	
6	ACC 307	Auditing and Assurance	3	Core	30	45

Electives: 3 credits only required

### 300 Level 2nd Semester

S/N	Course Code	Course Title	Credit Unit	Status	LH	PH
1	ACC 308	Public Sector Accounting and Reporting	3	Core	30	45
2	GST 312	Peace and Conflict Resolution	2	Core	30	
3	ENT 312	Venture Creation	2	Core	15	45
4	ACC 306	Taxation II	3	Core	30	45
5	BUA 314	Innovation Management	2	Elective	30	
6	ACC 302	Financial Reporting II	3	Core	30	45

Electives: 5 credits only required

#### 400 Level 1st Semester

S/N	Course Code	Course Title	Credit Unit	Status	LH	PH
1	ACC 401	Advanced Financial Reporting	3	Core	30	45
2	ACC 403	Auditing and Assurance II	3	Core	30	45
3	ACC 405	Bankruptcy and Liquidation	3	Core	30	45
4	BUA 401	Business Policy and Strategy	3	Elective	45	
5	ACC 409	Energy Finance	2	Elective	30	
6	ACC 407	International Accounting	2	Core	30	

Electives: 6 credits only required

#### 400 Level 2nd Semester

S/N	Course Code	Course Title	Credit Unit	Status	LH	PH
1	ACC 410	Project	6	Core	30	
2	ACC 402	Corporate Reporting	3	Core	30	45
3	ACC 404	Financial Management	3	Core	30	45
4	ACC 422	Business Research Methods	3	Core	45	

#### 11.0 Summary of Distribution of Course Credit at all Levels

Level	GST and Other General Courses	Subject /Specialization Area	Total
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		Compulsory	Elective	
100	6	17	7	<b>30</b>
200	2	16	12	30
300	2	20	8	30
400	0	24	6	30
<b>Total</b>	<b>10</b>	<b>77</b>	<b>33</b>	<b>120</b>

## 12.0 Curriculum/Syllabus of all Courses in the Programme

### 100 Level Courses

<b>Course code</b>	<b>GST 101</b>
<b>Course title</b>	Use of English and Communication Skills
<b>Weight</b>	2 Credit Units; LH 15; PH 45
<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"><li>1. Understand the importance of English and communication skills in various personal and professional contexts.</li><li>2. Demonstrate a solid foundation in English grammar, vocabulary, and sentence structure.</li><li>3. Employ effective reading strategies to comprehend and analyse different types of texts.</li><li>4. Enhance their listening skills and effectively interpret spoken English.</li><li>5. Develop clear and coherent writing skills for different purposes and audiences.</li><li>6. Utilise idiomatic expressions and expand their vocabulary to enhance communication.</li><li>7. Apply active listening and non-verbal communication skills in interpersonal interactions.</li><li>8. Engage in effective oral communication, including presentations, group discussions, and debates.</li><li>9. Apply business communication skills, such as writing professional emails and conducting meetings.</li><li>10. Demonstrate practical interpersonal skills, including empathy, conflict resolution, and cultural sensitivity.</li><li>11. Employ digital communication skills and media literacy to navigate online platforms and evaluate information.</li><li>12. Prepare for job interviews and effectively communicate their qualifications and experiences.</li><li>13. Demonstrate an understanding of netiquette, ethical communication, and responsible use of technology.</li><li>14. Develop critical thinking skills to analyse and evaluate written and spoken content.</li></ol>

	<p>15. Engage in self-reflection and continuous improvement of their English and communication skills.</p> <p>16. Identify possible sound patterns in the English language to enhance pronunciation and communication.</p> <p>17. List notable language skills, including listening, speaking, reading, and writing, and demonstrate proficiency in each area.</p> <p>18. Classify word formation processes, such as affixation, compounding, conversion, and blending, to expand vocabulary and understand word relationships.</p>
<b>Course content</b>	<p>Sound patterns in English Language (vowels and consonants, phonetics and phonology). English word classes (lexical and grammatical words, definitions, forms, functions, usages, collocations). Sentence in English (types: structural and functional, simple and complex).</p> <p>Grammar and Usage (tense, mood, modality and concord, aspects of language use in everyday life). Logical and Critical Thinking and Reasoning Methods (Logic and Syllogism, Inductive and Deductive Argument and Reasoning Methods, Analogy, Generalisation and Explanations).</p> <p>Ethical considerations, Copyright Rules and Infringements. Writing Activities: (Pre-writing , Writing, Post writing, Editing and Proofreading; Brainstorming, outlining, Paragraphing, Types of writing, Summary, Essays, Letter, Curriculum Vitae, Report writing, Note making etc.</p> <p>Mechanics of writing). Comprehension Strategies: (Reading and types of Reading, Comprehension Skills, 3RsQ). Information and Communication Technology in modern Language Learning. Language skills for effective communication. Major word formation processes. Writing and reading comprehension strategies. Logical and critical reasoning for</p>

	meaningful presentations. Art of public speaking and listening.
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<b>Course code</b>	<b>ACC 101</b>
<b>Course title</b>	<b>Introduction to Financial Accounting I</b>
<b>Weight</b>	3 Credit Units; LH 30 PH 15
<b>Learning Outcomes</b>	<p>Upon successful completion of this course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Define accounting and explain its nature and scope.</li> <li>2. Distinguish between bookkeeping and accounting.</li> <li>3. Discuss the objectives of financial accounting.</li> <li>4. Identify the various branches of accounting.</li> <li>5. Describe the financial accounting cycle.</li> <li>6. Explain the methods of recording accounting data using manual and electronic devices.</li> <li>7. Identify the different types of source documents used in accounting.</li> <li>8. Describe the original/principal/prime books of entry/ledgers in accounting.</li> <li>9. Explain the principles of double-entry and the accounting equation.</li> <li>10. Prepare a trial balance.</li> <li>11. Prepare a bank reconciliation statement.</li> <li>12. Correct basic posting errors</li> <li>13. Classify revenue/receipts and expenditure (current &amp; capital)</li> </ol>

<b>Course content</b>	<p>The nature and scope of accounting. Definition of bookkeeping and accounting. Differences and similarities between bookkeeping and accounting. Objectives of financial accounting, New financial accounting cycle, various branches of accounting, methods of recording accounting data using manual and electronic devices. Source documents for Book-keeping and Accounting, original/principal/prime books of entry/ledgers in accounting. Principles of double-entry and accounting equation, the trial</p>
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	balance, bank reconciliation statement, classification of revenue/receipts and expenditure (current & capital).
<b>Course code</b>	<b>AMS 101</b>
<b>Course title</b>	<b>Basic Mathematics</b>
<b>Weight</b>	2 Credit Units; LH 30
<b>Learning Outcomes</b>	On successful completion of this module students will be able to: define the basic concepts of mathematics; apply mathematics in the field of management; perform basic computations in Algebra, differential calculus and integral calculus; and develop problem-solving skills from the mathematical ideas learnt.
<b>Course content</b>	Number systems. Indices, Surds and logarithms. Polynomials. Remainder and factor theorems. Polynomial equations. Rational functions. Partial fractions. Fields. Ordered fields. Inequalities. Mathematical Induction. Permutations and combinations. Binomial theorem. Sequences and series. The quadratic equation and function. Relation between the roots and the coefficients. Complex numbers. Addition. Subtraction, multiplication and division. Argand diagram. De-Moivre's theorem, n-th roots of complex numbers. Elementary set theory. Venn diagrams and applications. De-Morgan's laws. Trigonometry. Elementary properties of basic trigonometric functions. Addition formulae and basic identities. Sine and cosine formulae. Half angle formulae. Area of a triangle. Solution of trigonometric equations.

	<p>Inverse trigonometric functions. Functions. Concept and notation. Examples. Composition, exponential and logarithmic functions. Graphs and properties. Limits and continuity.</p> <p>Techniques for finding limits. The derivative. Calculation from first principles. Techniques of differentiation. Chain rule. Higher order derivatives. Extremum problems. Mean-value theorem. Applications. Indeterminate forms and L' Hospital's rule. Taylor's and MaClaren's series. Curve sketching. Integrations as the reverse of differentiation, as area, as limit of finite sums. Definite integrals. Properties of definite integrals. Applications.</p>
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<b>Course code</b>	<b>COS 101</b>
<b>Course title</b>	Introduction to Computers
<b>Weight</b>	2 Units; PH 30
<b>Learning Outcomes</b>	<p>On successful completion of this module, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the basic components of computers and other computing devices;</li> <li>2. Describe the various applications of computers;</li> <li>3. Explain information processing and its roles in the society;</li> <li>4. Describe the Internet, its various applications and its impact;</li> <li>5. Explain the different areas of the computing discipline and its specialisations and</li> <li>6. Demonstrate practical skills in using computers and the Internet.</li> <li>7. Understand the principles of problem-solving and algorithm design</li> <li>8. Understand the basics of programming languages.</li> <li>9. Understand data structures and algorithms</li> <li>10. Understand the different operating systems</li> <li>11. Understand computer networks</li> </ol>

	12. Understand the ethical and social implications of computing
<b>Course content</b>	Historical prospective of computing- characteristics of each programmes in computing. Hardware, software, and human ware. Application in business and other segments of society. Information processing and its roles in society. Laboratory assignment using PC's operating system, and severally commonly used application software, such as word processors, spreadsheets, presentations, graphics and other applications. Internet and online resources, browsers, and search engines

<b>Course code</b>	<b>GST 109</b>
<b>Course title</b>	<b>Use of Library and ICT skills</b>
<b>Weight</b>	2 Units; LH 30
<b>Learning Outcomes</b>	<p>On successful completion of this module, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Demonstrate a comprehensive understanding of information literacy and its importance.</li> <li>2. Effectively search, retrieve, and evaluate information from various sources.</li> <li>3. Understand the different types of library resources and their utilisation.</li> <li>4. Use their digital literacy and ICT skills for academic and professional applications.</li> <li>5. Develop critical thinking and problem-solving abilities through research and information analysis.</li> <li>6. Foster ethical and responsible use of information and technology.</li> </ol>
<b>Course content</b>	<p>Overview of library; Types of library; Sources of Information Cataloging and Classification; Library rules and regulations</p> <p>Introduction to information and communication technology (ICT)</p> <p>Introduction to Computer; Internet ; Introduction to Network</p> <p>Computer Threats</p>

<b>Course code</b>	<b>BUA 101</b>
<b>Course title</b>	Introduction to Business I
<b>Weight</b>	2 Units C LH 30
<b>Learning Outcomes</b>	<p>On successful completion of this module, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Demonstrate a comprehensive understanding of various forms of business ownership, ethical considerations, and the role of social responsibility in business decision-making.</li> <li>2. Apply effective communication strategies in a business context, including written, verbal, and non-verbal communication, while identifying and overcoming barriers to communication.</li> <li>3. Analyse and evaluate key management and leadership principles, including the functions of management and different leadership styles, to effectively contribute to organisational success.</li> <li>4. Evaluate economic theories and their implications for business operations, demonstrating an understanding of macroeconomic and microeconomic concepts and their relevance in decision-making.</li> <li>5. Interpret financial statements, utilise cost accounting techniques, and analyse marketing strategies to make informed business decisions and contribute to organisational growth.</li> </ol>

<b>Course content</b>	Overview of Business. Types of Business Operations. Business Ethics and Social Responsibility. Business Planning and Strategy. Management and Leadership. Economics for Businesses. Accounting and Financial Statements. Marketing. Business Communication. Legal and Regulatory Environment
<b>Course code</b>	<b>ECO 101</b>
<b>Course title</b>	Principles of Economics I
<b>Weight</b>	3 Units E LH 30

<b>Learning Outcomes</b>	<p>On successful completion of this module, students will be able to;</p> <ol style="list-style-type: none"> <li>1. identify the basic concepts in economics, including scarcity, choice and scale of preference; basic laws of demand and supply;</li> <li>2. Define economics, state its importance, and enunciate assumptions based on the definitions.</li> <li>3. Define the basic concepts in economics, including scarcity, choice and scale of preference; basic laws of demand and supply;</li> <li>4. State why and how an available choice leads to decision-making and relate basic economic concepts and problems.</li> <li>5. Explain the nature of elasticity and its applications, as well as short and long-run production functions;</li> <li>6. Discuss pricing of factors of production and market structure consisting of perfect competitive market and imperfectly competitive markets.</li> <li>7. Enumerate the importance of basic economics questions and know how to answer the questions in the decision-making process rationally.</li> <li>8. List and explain various methods of solving economic problems which lead to different types of economies.</li> <li>9. Differentiate between the different types of economies and know the weaknesses and strengths of each economic method.</li> <li>10. Explain how firms transform resources allocated (input) into product (output) and understand the circular flow of supply and demand between households and firms.</li> <li>11. Discuss price mechanism, explain the demand for a commodity concerning price changes and elucidate on factors that determine the quantity demanded and supplied.</li> <li>12. Define elasticity concerning demand and supply.</li> <li>13. Explain why governments interfere in the market price determination and how governments interfere in the market.</li> </ol>
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	<p>14. Explain the concept of utility, marginal and total utility.</p> <p>15. Describe how inputs are employed to satisfy human wants, consumer preference, the indifference curve and the equilibrium point on the budget line.</p>
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<b>Course content</b>	<p>Introduction to Microeconomics. Economic Problems. Economic System. Demand. Theory of Demand. Supply. Concept of Factor Pricing and Output. Concept of Production and Market Structure Production Function/System, Theory of comparative cost. Concept of Marginal Product, Short Run Cost and Long Run Cost</p>

<b>Course code</b>	<b>BUA 102</b>
<b>Course title</b>	<b>Introduction to Business II</b>
<b>Weight</b>	2 Units C LH30
<b>Learning Outcomes</b>	<p>Upon completing this module, students will have the ability to:</p> <ol style="list-style-type: none"> <li>1. Showcase a thorough understanding and expertise in the fundamental principles of business management, distinguishing between business management and administration and identifying the various types and roles of management.</li> <li>2. Explain basic management principles.</li> <li>3. Identify and analyse the concept, elements and principles of decision-making, principles and fundamentals of effective communication, and its application to real-world business scenarios.</li> <li>4. Identify the various functional area of business and describe their contribution to the organization.</li> <li>5. Identify basic principles and practices of contemporary business.</li> <li>6. Describe the basics of business ethics.</li> </ol>

	7. Identify the business stake holders and describe their relationship with the organization.
<b>Course content</b>	Overview of Management. Management Theories. Principles of Organization. Fundamentals of Business Communication. Forms of Entrepreneurship. Decision Making. Human Resource Management. Insurance. Legal Issues in Business: Sales of Goods. Legal Issues in Business: Law of Contract
<b>Course code</b>	<b>ECO 102</b>
<b>Course title</b>	Principles of Economics II

<b>Weight</b>	3 Units C LH30
<b>Learning Outcomes</b>	<p>On successful completion of this module, students will be able to:</p> <ol style="list-style-type: none"> <li>1. explain the meaning of macroeconomics, and the basic macroeconomic concepts, as well as distinguish between microeconomics and macroeconomics;</li> <li>2. discuss the basic concept of functions, index numbers and dependent and independent variables in functions, as well as national income accounting;</li> <li>3. define money and state its characteristics, functions, and types, as well as the Keynesian motive for holding money;</li> <li>4. examine the circular flow of income with a simple two-sector model</li> <li>5. narrate the history of the Nigeria banking system, state the functions of commercial banks and narrate the growth and development of commercial banking in Nigeria;</li> <li>6. discuss merchant banking in Nigeria, the evolution of the Central Bank of Nigeria, the functions of the Central Bank, and the relationship between the Central Bank and the government;</li> <li>7. describe aggregate demand and its curve, the differences between short-run and long-run aggregate demand and supply, the</li> </ol>

	<p>nature of aggregate supply and its curve, the aggregate supply-aggregate demand model, and</p> <p>8. explain elementary issues on consumption, savings, investment, taxation and government's revenue, expenditure and roles of domestic money and foreign exchange.</p>
<b>Course content</b>	<p>Introduction to Macroeconomics. Treatment of Functions, Index numbers, Variables and Functional relationships. National Income. Theory of Consumption. Savings and Investment. Aggregate Demand and Supply. Money and the Banking System. Taxation and Government Expenditure. Inflation and Unemployment. Basic Terminology in External Economy.</p>

<b>Course code</b>	GST102
<b>Course title</b>	<b>Nigerian People and Culture</b>
<b>Weight</b>	2 Units C LH30
<b>Learning Outcomes</b>	<p>On successful completion of this module, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Analyse the historical foundation of the Nigerian culture and arts in pre-colonial time</li> <li>2. List and identify the major linguistic groups in Nigeria</li> <li>3. Analyse the concepts of Trade, Economic and Self-reliance status of the Nigerian peoples towards national development</li> <li>4. Know How to become a citizen of Nigeria</li> <li>5. Enumerate the challenges of the Nigerian State towards Nation building</li> <li>6. Analyse the role of the Judiciary in upholding people's fundamental rights</li> <li>7. Understand the role of Military in Nigerian Politics</li> <li>8. Identify acceptable norms and values of the major ethnic groups in Nigeria</li> <li>9. List and suggest possible solutions to identifiable Nigerian environmental, moral and value problems</li> </ol>

<b>Course content</b>	Introduction to Nigeria's People and Culture. Northern Zone. Central Zone. Western Zone. Eastern Zone. Cultural Areas of Nigeria. The Evolution of Nigeria. Military in Nigerian Politics. Nigeria and the Wider World. Environmental , Moral and Value Problems
<b>Course code</b>	<b>ACC 102</b>
<b>Course title</b>	<b>Introduction to Financial Accounting II</b>
<b>Weight</b>	3Units C LH30 PH45
<b>Learning Outcomes</b>	<p>On successful completion of this module, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the linkage between accounting and other information systems.</li> <li>2. Define the conceptual framework for financial reporting.</li> <li>3. Identify the users and uses of financial statements/reports.</li> <li>4. Link the fundamental concepts and conventions in financial accounting to financial report preparation.</li> <li>5. Explain suspense accounts and their uses.</li> <li>6. List the types of accounting errors and how to correct them</li> <li>7. Prepare control accounts.</li> <li>8. Prepare accounts for not-for-profit organisations.</li> <li>9. Differentiate single entry and incomplete records.</li> <li>10. Prepare a sole trader's trading, profit, or loss accounts, including adjustments.</li> <li>11. State the roles and functions of Accounting standards-setting bodies – Financial Reporting Council of Nigeria (FRCN) and International Accounting Standard Board (IASB).</li> <li>12. Describe the conceptual framework for financial reporting.</li> <li>13. Explain elements of primary financial statements and the statement of comprehensive income.</li> <li>14. Name the four primary financial statements and illustrate their main components.</li> <li>15. List major assumptions and principles in financial reporting.</li> </ol>

<b>Course content</b>	Introduction to Financial Accounting. Elements of Financial Statements. Accounting Errors and Corrections. Accounts for Not-for-Profit Organisations. Accounting Bodies and Standards. Conceptual Framework for Financial Reporting. Recording and Reporting of Financial Transactions and Accounting Records Cost Classification, Estimation and Analysis. Accounting Records and Accounting Cycle. Financial Statement Analysis
<b>Course code</b>	<b>AMS 104</b>

<b>Course title</b>	<b>Principles of Project Management</b>
<b>Weight</b>	2Units C LH30
<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. Define the concept and purpose of project management;</li> <li>2. Identify the processes and actors in project management;</li> <li>3. Demonstrate a working knowledge of key project management methods;</li> <li>4. Describe the tools and techniques used in project management; and</li> <li>5. Identify projects bottleneck and possible solutions</li> </ol>
<b>Course content</b>	Introduction to Project Management. Purposes and Actors in Project Delivery. Tools and Techniques in Project Management. Traditional Project Management Methods. Contemporary Project Management Methods. Identifying and Overcoming Project Bottlenecks. Project Life Cycle. Project Integration Management. Project Scope Management. Project Risk Management
<b>Course code</b>	AMS 102
<b>Course title</b>	Principles of Management
<b>Weight</b>	2Units E LH30

<b>Learning Outcomes</b>	<p>On the successful completion of every study in this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the concept of "MANAGEMENT."</li> <li>2. Know various business functions of management.</li> <li>3. Apply the various principles learned in managerial roles in their day-by-day private management as well as give out relevant advice to those who have little or no knowledge about management.</li> <li>4. Understand the various organisational structures and the relationship between various levels of management and their stakeholders.</li> <li>5. State what would keep a manager motivated.</li> <li>6. Course Expertise: Knowledge of all the basic points given on management, its basic principles, the managerial makeup of an organisation, how to control an organisation to enhance efficiency and effectiveness, and, most importantly, using the listed knowledge as it applies to real-life managerial roles as it pertains to individuals, groups, organisations, parastatals, and even the country on a wider scope.</li> </ol>
<b>Course content</b>	<p>Understanding the Concept MANAGEMENT. Various types of Business Organizations. Management Theories. Main Functions in an Organization. Leadership in Management. Ethics in Management. Workplace/Organisational Diversity. Understanding and Sustaining a Firm's Competitive Advantage. Management of Innovations and Inventions(Technology). The System approach</p>
<b>Course code</b>	ENT 102
<b>Course title</b>	Business Ethics
<b>Weight</b>	3 Units E LH45
<b>Learning Outcomes</b>	<p>On successful completion of this module, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Identify and comprehend different ethical theories and frameworks relevant to business ethics, such as utilitarianism,</li> </ol>

	<p>deontology, virtue ethics, and social contract theory. They should understand the basic principles and concepts of each theory and how they can be applied in business contexts.</p> <ol style="list-style-type: none"> <li>2. Analyze complex ethical dilemmas commonly faced in business, such as conflicts of interest, corporate social responsibility, workplace discrimination, and environmental sustainability. They should be able to identify the various stakeholders involved, evaluate potential consequences, and apply ethical reasoning to propose and justify a course of action.</li> <li>3. Gain an awareness of the ethical responsibilities that businesses have towards various stakeholders, including employees, customers, investors, communities, and the environment. They should understand the importance of ethical decision-making in fostering trust, maintaining reputation, and creating long-term sustainable value.</li> <li>4. Apply practical frameworks and models for making ethical decisions in business. This may include techniques such as ethical decision trees, stakeholder analysis, cost-benefit analysis, and moral reasoning. Students should be able to apply these frameworks to real-world scenarios and develop their own ethical decision-making skills.</li> <li>5. Cultivate a sense of ethical awareness and moral reasoning in their personal and professional lives. They should understand the impact of their actions on others and be able to articulate and defend their ethical positions. Furthermore, students should recognize the importance of ethical leadership and the role of ethics in shaping organizational culture and promoting ethical behavior within businesses.</li> </ol>
<b>Course content</b>	<p>Introduction to Business Ethics. Ethical Decision-Making. Corporate Social Responsibility (CSR). Ethical Issues in Marketing and Advertising. Ethical Issues in Human Resource Management. Ethical Issues in Finance and Accounting. Ethics in Supply Chain Management. Ethical Leadership and Organisational Culture. Ethical Challenges in a Global Business Environment. Case Studies in Business Ethics</p>

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## 200 Level Courses

<b>Course code</b>	<b>ENT 211</b>
<b>Course title</b>	<b>Entrepreneurship and Innovation</b>
<b>Weight</b>	2Units C LH15 PH45
<b>Learning Outcomes</b>	<p>Upon the completion of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the concepts and theories of entrepreneurship, intrapreneurship, opportunity seeking, new value creation, and risk-taking;</li> <li>2. State the characteristics of an entrepreneur;</li> <li>3. Analyse the importance of micro and small businesses in wealth creation, employment, and financial independence;</li> <li>4. Engage in entrepreneurial thinking;</li> <li>5. Evaluate and apply funding strategies;</li> <li>6. Identify key elements in innovation;</li> <li>7. Design and execute innovative business models;</li> <li>8. Describe stages in enterprise formation, partnership and networking, including business planning;</li> <li>9. Describe contemporary entrepreneurial issues in Nigeria, Africa and the rest of the world;</li> <li>10. Navigate legal and ethical challenges in entrepreneurship and</li> <li>11. State the basic principles of e-commerce.</li> </ol>
<b>Course content</b>	<p>Introduction to Entrepreneurship. Rationale and Relevance of Entrepreneurship. Characteristics of Entrepreneurs. Entrepreneurial thinking. Innovation and its dimensions. Enterprise formation and ownership. Contemporary Entrepreneurship Issues. Entrepreneurship in Nigeria. Overcoming Environmental and Cultural Barriers to. Entrepreneurship. Principles of E-Commerce.</p>

<b>Course code</b>	<b>GST 201</b>
<b>Course title</b>	<b>Philosophy, Logic, and Human Existence</b>
<b>Weight</b>	2Units C LH30
<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to</p> <ol style="list-style-type: none"> <li>1. Analyze the concept of humanity, including its origin, philosophical underpinnings, and cosmic environment.</li> <li>2. Develop and enhance logical and critical thinking skills for effective problem-solving and decision-making.</li> <li>3. Identify and appreciate the fundamental roles of science and technology within human society and services.</li> <li>4. Describe both renewable and non-renewable environmental resources available in Nigerian society.</li> <li>5. Recognize and apply resource conservation tools and techniques to promote sustainable environmental practices.</li> <li>6. Analyze the environmental impacts of plastics and other forms of waste, and propose mitigation strategies.</li> <li>7. Suggest viable management techniques and solutions for identifiable environmental challenges faced in various areas of Nigerian society.</li> <li>8. Identify and describe unethical behavior patterns that can hinder human societal growth and development.</li> </ol>
<b>Course content</b>	<p>Introduction to Humanity and Philosophy. Developing Logical and Critical Thinking Skills. Science and Technology in Human Society. Environmental Resources in Nigerian Society. Climate Change and Sustainable Development. Environmental Effects of Plastics and Waste. Elements of Environmental Studies. Environmental Challenges in Nigerian Society. National Development Plans for a Sustainable Environment. Global Action for Environmental Sustainability</p>

<b>Course code</b>	<b>ACC 203</b>
<b>Course title</b>	<b>Corporate Governance and Accounting Ethics</b>
<b>Weight</b>	3Units C LH30

<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to</p> <ol style="list-style-type: none"> <li>1. Understanding the Theoretical Framework for Corporate Governance: Let's get into the nitty-gritty of corporate governance by exploring the theories that form its foundation.</li> <li>2. Getting to Know Corporate Governance Codes: We'll dive into the world of corporate governance codes, both on a national level, like the FRCN code and internationally, like the OECD standards.</li> <li>3. Unravelling the Structure of Company Governance: We'll examine how companies are organised and how that relates to the roles of shareholders, board members, and management teams.</li> <li>4. Shedding Light on Shareholders' Role in Corporate Governance: We'll break down the different rights shareholders have, how they are protected, what responsibilities they hold, and their vital role in corporate governance.</li> <li>5. Exploring the Role of Board Directors and Committees: Let's uncover the key responsibilities and functions of the board of directors, as well as the various committees they operate within corporate governance.</li> <li>6. Delving into Internal Control and Audit Procedures: We'll go over the inner workings of internal controls and audit procedures, and you'll get to know the roles played by audit committees, internal auditors, and external auditors.</li> <li>7. Linking Governance to Sustainability: We'll explore how corporate governance practices are connected to sustainability efforts within organisations.</li> </ol>
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<b>Course content</b>	Understanding Corporate Governance fundamentals. Governance Structures in Companies. The Role of Boards in Governance. Institutional Investors in Governance. Transparency and Disclosure. Global Corporate Governance Systems. Comparative Corporate Governance. Expanding Governance Agenda. Socially Responsible Investment. The Future of Governance and Ethics
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<b>Course code</b>	<b>BBA 104</b>
<b>Course title</b>	<b>Business Law I</b>
<b>Weight</b>	<b>2 Units C LH30</b>
<b>Learning Outcomes</b>	<p>On successful completion of this module, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand some aspects of business law in Nigeria.</li> <li>2. Appreciate that the law recognizes the freedom of individuals to enter into contractual and commercial transactions.</li> <li>3. Understand the role of contracts as the basis or foundation of business transactions in Nigeria.</li> <li>4. To provide students with an understanding of the legal framework within which businesses operate. This includes an overview of the legal system, the role of law in business, and the sources of business law.</li> <li>5. To familiarise students with contract law. Students will learn about the elements of a contract, contract formation, rights and obligations of the parties, and remedies for breach of contract.</li> </ol>
<b>Course content</b>	Introduction to Business Law. Formation of a contract: Offer, Acceptance. Formation of Contract: Consideration, Intention to enter legal relations. Terms of a contract. Capacity and privity of contract. Vitiating elements of a contract. Vitiating elements of a contract. Discharge of Contract: Performance Agreement. Discharge of Contract:Breach. Frustration. Remedies for Breach of Contract

<b>Course code</b>	<b>BUA 203</b>
<b>Course title</b>	<b>Business Statistics</b>
<b>Weight</b>	2 Units E LH45
<b>Learning Outcomes</b>	<p>On successful completion of this module students will be able to:</p> <ol style="list-style-type: none"> <li>1. Describe and explain basic statistical concepts, including their empirical applications in a business context;</li> <li>2. Interpret the relevance of statistical findings for business problem solving and decision making;</li> <li>3. Identify basic probability concepts and probability distributions as an aid to business decision making; and</li> <li>4. Conduct basic statistical procedures using real business data: estimation, hypothesis tests, ANOVA, linear regressions, time-series analysis, index numbers and basic quality control analysis.</li> <li>5. Understand the ethical and legal implications of using statistics in business. This includes being aware of the potential for bias in data collection and analysis, and the importance of protecting the privacy of individuals.</li> <li>6. Be able to communicate statistical findings effectively to both technical and non-technical audiences. This includes being able to explain the meaning of statistical results in plain language, and being able to use visuals to communicate data.</li> <li>7. Use statistical software to analyse data. This is an essential skill for any business analyst or data scientist.</li> <li>8. Apply statistical concepts to real-world business problems. This could involve using statistics to forecast demand, optimise production, or make marketing decisions.</li> </ol>

<b>Course content</b>	Introduction to Statistics and Statistical Procedures. Statistical Methods. The Role of Statistics in Modern Business Environments and for Management Information. Data Collection and Data Tabulation. Probability Concepts and Probability Distributions. Sampling Distribution, Interval Estimation and Hypothesis Testing. Correlation and Regression Analysis. Time Series Analysis. Multivariate Analysis. Statistical Computing and Ethics in Statistics.
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<b>Course code</b>	<b>BUA 205</b>
<b>Course title</b>	<b>Leadership and Corporate Governance</b>
<b>Weight</b>	2 Units E LH30
<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. distinguish and appreciate the different approaches to leadership;</li> <li>2. discuss factors affecting leadership in both private and public sectors;</li> <li>3. evaluate fundamental leadership practices relevant to contemporary organisations;</li> <li>4. assess potential leadership philosophy, traits, skills, behaviour and develop a leadership portfolio;</li> <li>5. define organisational conflict;</li> <li>6. explain the meaning and elements of effective corporate governance</li> <li>7. explain the purpose of corporate governance;</li> <li>8. explain the responsibilities and function of a governing board; and</li> <li>9. analyse the impact of cultural diversity on leadership effectiveness.</li> </ol>
<b>Course content</b>	Concept of Leadership. Recognizing Leadership Traits. Theories and Principles of Leadership. Application of Leadership Principles to Business Organizations. Leadership Styles and Qualities. Challenges of Leadership in Organization. Conflict Management and

	Resolution. Principles of Corporate Governance. The Four P's of Corporate Governance. Leadership in a Diverse Environment
<b>Course code</b>	<b>ECO 202</b>
<b>Course title</b>	<b>Microeconomics Theory II</b>
<b>Weight</b>	<b>2 Units C LH30</b>
<b>Learning Outcomes</b>	<p>On successful completion of this module students will be able to:</p> <ol style="list-style-type: none"> <li>1. Appreciate the basic concepts and the working of market mechanisms within the context of theories of demand, supply, consumer behaviour, production in the short and long run.</li> <li>2. Identify distribution of incomes to factors of production.</li> <li>3. Discuss the structure of markets within the context of perfect and imperfect markets.</li> <li>4. Explain the concept of elasticity and how it can be used to analyse market behaviour.</li> <li>5. Derive the demand and supply curves for a variety of goods and services.</li> <li>6. Analyse the impact of government policies on market outcomes.</li> <li>7. Analyse production, costs, and input-output relationships.</li> <li>8. Apply elementary price theory to demand, supply, and equilibrium.</li> <li>9. Apply microeconomics to real-world problems and policy analysis.</li> <li>10. Discipline Expertise: Knowledge and understanding of chosen field. Possess a range of skills to operate within this sector, provide valuable insights, design optimal strategies, and navigate the complexities of economic scenarios.</li> </ol>
<b>Course content</b>	Introduction to Microeconomics Theory. Short-run and Long-run costs. Production Function and Technical Progress. Market Structures. Oligopoly and Duopoly. Price Discrimination. Factors of Production Pricing. Elementary Price Theory. Government Policies and Market Outcomes. Linking Microeconomics to Real-World Issues.

**200 Level 2nd Semester**

<b>Course code</b>	<b>ACC 204</b>
<b>Course title</b>	<b>Introduction to Cost Accounting</b>
<b>Weight</b>	<b>2 Units C LH30 PH45</b>
<b>Learning Outcomes</b>	<p>On successful completion of this module, students will achieve the following learning outcomes:</p> <ol style="list-style-type: none"><li>1. Identify key cost accounting terminology and concepts.</li><li>2. Understand how cost accounting contributes to improving efficiency and competitiveness.</li><li>3. Formulate strategies to achieve specific cost accounting objectives within an organisation.</li><li>4. Describe the typical organisational hierarchy of a cost accounting department.</li><li>5. Analyse the limitations of cost accounting, including potential data inaccuracies and cost allocation challenges.</li><li>6. Utilise cost allocation methods to assign costs to specific products or services accurately.</li><li>7. Analyse cost variances and their implications for cost control.</li><li>8. Differentiate between job costing and process costing and apply them in relevant scenarios.</li><li>9. Implement ABC and target costing in practical scenarios to analyse cost structures and set target costs.</li><li>10. Analyse cash flow statements to assess liquidity and make informed financial decisions.</li></ol>

<b>Course content</b>	Fundamentals of Cost Accounting. Need for Cost Accounting. Objectives of Cost Accounting System. Organisation of Cost Accounting Department. Advantages and Limitations of Cost Accounting. Cost Classification and Estimation. Accounting for Materials, Labour, and Overhead. Costing Methods. Costing Techniques. Budgeting and Cash Flow Management
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<b>Course code</b>	<b>ACC 206</b>
<b>Course title</b>	<b>Accounting Laboratory</b>
<b>Weight</b>	<b>3 Units C LH15 PH45</b>
<b>Learning Outcomes</b>	<p>Upon completing this module, students can</p> <ol style="list-style-type: none"> <li>1. Use spreadsheets for basic accounting functions and data analysis.</li> <li>2. Demonstrate how to use cloud-based accounting software.</li> <li>3. Apply cash management tools to solve accounting problems.</li> <li>4. Illustrate the use of audit software for basic audit exercises.</li> <li>5. Describe the use of presentation software for report presentations.</li> <li>6. Use database management software for accounting and business data management.</li> <li>7. Use financial data analysis to make wise business judgments.</li> <li>8. Develop your capacity for critical thought and problem-solving.</li> <li>9. Stay up-to-date on accounting regulations and standards.</li> <li>10. Work effectively in teams and groups.</li> </ol>

<b>Course content</b>	Introduction to Accounting. Using accounting software. Financial statement analysis. Cash management. Auditing Fundamentals. Taxation. Government Accounting. Nonprofit Accounting. International Accounting. Business Law

<b>Course code</b>	<b>ACC 202</b>
<b>Course title</b>	<b>Financial Accounting II</b>
<b>Weight</b>	<b>3 Units C LH30 PH45</b>
<b>Learning Outcomes</b>	<p>Upon successful completion of this course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the conceptual framework for financial reporting</li> <li>2. Explain the principles of SMEGA and Level 3 guidance and how they apply to small and medium-sized entities</li> <li>3. Define a partnership and identify the different types of partners</li> <li>4. Explain the key features of a partnership deed</li> <li>5. Understand how partners' capital and current accounts are used to track their individual investments and withdrawals</li> <li>6. Calculate the profit sharing ratio for a partnership and prepare an appropriation account</li> <li>7. Explain the key features of a joint arrangement and how it differs from a partnership</li> <li>8. Account for the substance of transactions under goods on sale or return</li> <li>9. Describe revenue and grants in accordance with the provision of the IFRS</li> <li>10. Develop simple accounting policies</li> <li>11. Prepare final accounts</li> </ol>

<b>Course content</b>	<p>Fundamentals of Financial Reporting. Small and Medium-sized Entities' Guidelines. Partnership Accounting. Profit Sharing and Appropriation. IFRS 11 - Joint Arrangements. Goods on Sale or Return. Revenue Recognition under IFRS. Grants and Accounting Policies. Final Accounts Preparation. Practical Application and Ethics</p>
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<b>Course code</b>	<b>BBA 205</b>
<b>Course title</b>	<b>Business Law II</b>
<b>Weight</b>	<b>2 Units E LH30</b>
<b>Learning Outcomes</b>	<p>On successful completion of this module, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand some aspects of business law in Nigeria.</li> <li>2. Appreciate the various legal relationships that exist and how they differ from each other.</li> <li>3. Understand the workings of these relationships and the rights and liabilities of parties to such relationships as the building blocks of business transactions in Nigeria.</li> <li>4. To provide students with an understanding of the legal framework within which these relationships operate. This includes an overview of the legal system, the role of law in business, and the sources of business law.</li> <li>5. To familiarize students with the various relationships that exist in law. Students will learn about the creation and formation of these relationships, the elements, rights, and obligations of the parties, and remedies for breach of contract.</li> </ol>
<b>Course content</b>	Law of Agency I. Law of Agency II. Sale of Goods I. Sale of Goods II. Hire Purchase I. Hire Purchase II. Law of Insurance I. Law of Insurance II. Copyright law. Negotiable Instruments.
<b>Course code</b>	<b>ECO 202</b>
<b>Course title</b>	<b>Microeconomics Theory II</b>
<b>Weight</b>	<b>2 Units C LH30</b>
<b>Learning Outcomes</b>	<p>On successful completion of this module students will be able to:</p> <ol style="list-style-type: none"> <li>1. Appreciate the basic concepts and the working of market mechanisms within the context of theories of demand, supply, consumer behaviour, production in the short and long run.</li> </ol>

	<ol style="list-style-type: none"> <li>2. Identify distribution of incomes to factors of production.</li> <li>3. Discuss the structure of markets within the context of perfect and imperfect markets.</li> <li>4. Explain the concept of elasticity and how it can be used to analyse market behaviour.</li> <li>5. Derive the demand and supply curves for a variety of goods and services.</li> <li>6. Analyse the impact of government policies on market outcomes.</li> <li>7. Analyse production, costs, and input-output relationships.</li> <li>8. Apply elementary price theory to demand, supply, and equilibrium.</li> <li>9. Apply microeconomics to real-world problems and policy analysis.</li> <li>10. Discipline Expertise: Knowledge and understanding of chosen field. Possess a range of skills to operate within this sector, provide valuable insights, design optimal strategies, and navigate the complexities of economic scenarios.</li> </ol>
<b>Course content</b>	Introduction to Microeconomics Theory. Short-run and Long-run costs. Production Function and Technical Progress. Market Structures. Oligopoly and Duopoly. Price Discrimination. Factors of Production Pricing. Elementary Price Theory. Government Policies and Market Outcomes. Linking Microeconomics to Real-World Issues.

### 300 Level 1st Semester

<b>Course code</b>	<b>ACC 301</b>
<b>Course title</b>	<b>Financial Reporting I</b>

<b>Weight</b>	<b>3 Units C LH30 PH45</b>
<b>Learning Outcomes</b>	<p>At the end of the course, the students should be able to:</p> <ol style="list-style-type: none"> <li>1. Prepare advanced partnership accounts involving admission, retirement, dissolution, change of interest, treatment of Goodwill on admission/retirement, conversion of partnerships to limited companies, and amalgamation of partnerships.</li> <li>2. Discuss joint arrangements under IFRS 11.</li> <li>3. Account for company formation: issue and redemption of shares and debentures.</li> <li>4. Prepare and present general-purpose financial statements following IAS 1 and IAS 7, incorporating the provisions of other standards such as IAS 8 and IAS 10.</li> <li>5. Identify different components of income taxes.</li> <li>6. Distinguish between provisions, contingent liabilities and contingent assets.</li> <li>7. Explain related party transactions in accounting.</li> <li>8. Identify and evaluate emerging accounting trends.</li> <li>9. Communicate financial information to different stakeholders.</li> <li>10. Apply accounting principles to real-world business scenarios.</li> <li>11. Critically evaluate accounting information.</li> </ol>
<b>Course content</b>	<p>Introduction to Financial Reporting. Advanced Partnership Account IFRS 11: Joint Arrangements, Company Formation. Preparation and Presentation of final accounts of limited liability companies in line with relevant IAS (IAS 2, IAS 7, IAS 8, IAS 16, and IAS 40). Introduction to IAS 12 – Income Taxes. Introduction to IAS 37 – Provisions, contingent liabilities and contingent assets. Introduction to and IAS 24- Related party transactions</p> <p>Emerging accounting trends. Communication of financial information to different stakeholders. Applying accounting principles to real-world business scenarios</p>

<b>Course code</b>	<b>ACC 311</b>

<b>Course title</b>	<b>Entrepreneurship in Accounting</b>
<b>Weight</b>	<b>3 Units C LH30 PH45</b>
<b>Learning Outcomes</b>	<p>On successful completion of this course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Immerse yourself in the vibrant landscape of entrepreneurship. Dive into its foundations, explore the qualities of successful entrepreneurs, and grasp the pivotal role entrepreneurship plays within the broader business ecosystem.</li> <li>2. Demystify the essentials of accounting as the backbone of informed decision-making. Uncover the intricacies of financial data collection, analysis, and interpretation that propel businesses forward.</li> <li>3. Navigate the intricate path of entrepreneurship from conception to fruition. Unearth the stages of the entrepreneurial journey, discovering how ventures evolve and adapt.</li> <li>4. Craft a robust roadmap for entrepreneurial triumph. Learn the art of developing a strategic business plan that aligns goals, resources, and actions, setting the stage for sustainable growth.</li> <li>5. Master the intricacies of managing and leading a thriving venture. Delve into dynamic leadership strategies tailored for the unique challenges of start-ups and SMEs.</li> <li>6. Embrace the unpredictable nature of entrepreneurship. Learn how to harness uncertainty as a catalyst for innovation, propelling your venture towards new horizons.</li> <li>7. Traverse the multifaceted landscape of finance options available to entrepreneurs. Explore diverse sources of capital that fuel business expansion and delve into the art of effective fundraising.</li> <li>8. Unleash the power of impactful marketing within entrepreneurship. Acquire skills in crafting compelling narratives, identifying target audiences, and creating strategies that resonate in the market.</li> </ol>

	<p>9. Understand the dynamics of organisational design. Learn how to structure your venture for maximum efficiency, seamless collaboration, and sustainable growth.</p> <p>10. Synthesise entrepreneurship with accounting acumen. Gain insights into how financial statements mirror the health of your venture and facilitate well-informed decision-making.</p>
<b>Course content</b>	Overview of Entrepreneurship. Overview of Accounting. The Entrepreneurial Process. Strategic Business Plan. Entrepreneurial Management. Uncertainty and Innovation in Entrepreneurship. Source of Finance or Capital. Marketing. Organisational Structure. Accounting and Financial Statements.

<b>Course code</b>	<b>ACC 303</b>
<b>Course title</b>	<b>Management Accounting</b>
<b>Weight</b>	<b>3 Units C LH30 PH45</b>
<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. Evaluate and apply appropriate budgeting and standard costing techniques to planning and control in business;</li> <li>2. Discuss the behavioural aspect of budgeting and budgetary control;</li> <li>3. Discuss strategic performance management in evaluating and improving organisational performance;</li> <li>4. Evaluate and apply cost reduction and control techniques for efficiency of business operations;</li> <li>5. Discuss the use of spreadsheet applications in Performance Management;</li> <li>6. Discuss the underlying concepts in Performance Management;</li> <li>7. Prepare cost information for decision making, using relevant costs;</li> <li>8. Evaluate divisional performances and discuss different transfer pricing techniques;</li> <li>9. Discuss various pricing strategies and calculate product prices using these strategies;</li> </ol>

	<p>10. Discuss ethical principles relating to Performance Management; and</p> <p>11. Discuss and evaluate topical issues in Performance Management.</p> <p>12. Use activity-based costing (ABC) to improve the accuracy of cost information.</p> <p>13. Analyse risk and uncertainty in decision making using decision trees and simulation models.</p> <p>14. Use data analytics to identify trends and patterns in financial data.</p> <p>15. Use capital budgeting techniques to evaluate long-term investment decisions.</p>
<b>Course content</b>	<p>Introduction to Management Accounting. Budgeting and Budgetary Control. Standard costing and analysis of variance. Cost Reduction and Control Techniques. Spreadsheet Applications in Performance Management. Decision Making. Performance Management. Pricing Strategies. Divisional Performance and Transfer Pricing. Topical Issues in Performance Management</p>

<b>Course code</b>	<b>ACC 305</b>
<b>Course title</b>	<b>Taxation I</b>
<b>Weight</b>	<b>3 Units C LH30 PH45</b>

<b>Learning Outcomes</b>	<p>On successful completion of this module students will be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the administrative structure of tax system in Nigeria;</li> <li>2. Apply the tax rules and regulations in computing tax liabilities relating to individual and partnership;</li> <li>3. Discuss the tax procedures covering assessments, assets collection and filing of tax returns.</li> <li>4. Apply the tax laws of Nigeria to real-world scenarios.</li> <li>5. Advise clients on tax planning and compliance matters.</li> <li>6. Communicate effectively with clients and other stakeholders about tax matters.</li> <li>7. Use technology to research and analyze tax information.</li> </ol>
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<b>Course content</b>	<p>Objectives, Types, Principles, and Impact of Taxation. Nigeria System of Income Tax Administration and Policy. Tax Procedures Covering Returns, Assessments, Assets and Collection with Reference to Necessary Legislations  . Taxation of Employment Income (PIT). Taxation of Investment Income. Taxation of Trusts, Settlements and Estates. Taxation of a Sole Proprietor. Taxation of Partnership Business. Taxation of Companies. Tax Planning and Compliance.</p>
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<b>Course code</b>	<b>BUA 311</b>
<b>Course title</b>	<b>Production Management</b>
<b>Weight</b>	<b>3 Units E LH45</b>
<b>Learning Outcomes</b>	<p>On successful completion of this module students will be able to:</p> <ol style="list-style-type: none"> <li>1. demonstrate an awareness and an appreciation of the role production and operations management play in business processes;</li> <li>2. describe the problems involved in inventory management. explain and apply the principles of project management and use a variety of problem-solving techniques to aid in effective decision making;</li> </ol>

	<ol style="list-style-type: none"> <li>3. Demonstrate how to develop proper facility layout and location strategies;</li> <li>4. explain the importance of quality control;</li> <li>5. apply techniques to measure quality control;</li> <li>6. explain the importance of forecasting;</li> <li>7. explain the principles underlying materials requirements planning and develop basic materials requirement schedules.</li> <li>8. Understand the different types of production and operations systems, and the factors that influence their choice.</li> <li>9. Apply the principles of supply chain management to improve the efficiency and effectiveness of the flow of materials, information, and finances through an organisation.</li> <li>10. Analyse the costs and benefits of different production and operations strategies, and make recommendations for improvement.</li> <li>11. Use data analytics to make better decisions about production and operations.</li> </ol>
<b>Course content</b>	Introduction to Production and Operations Management. Inventory Management. Project Management. Facility Layout and Location Strategies. Quality Control. Forecasting. Materials Requirements Planning (MRP). Supply Chain Management. Data Analytics for Production and Operations. Just-In-Time System.
<b>Course code</b>	ACC 307
<b>Course title</b>	Auditing and Assurance
<b>Weight</b>	<b>3 Units C LH30 PH45</b>
<b>Learning Outcomes</b>	<p>Upon successful completion of this course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Develop a thorough understanding of the objectives and scope of external Auditing and Assurance I I, including the legal and regulatory framework that governs these practices.</li> <li>2. Describe the steps involved in the auditing process and demonstrate proficiency in articulating and communicating findings in an audit report after the conclusion of an audit engagement.</li> </ol>

	<p>3. Apply the appropriate auditing standards to ensure quality and accuracy in Auditing and Assurance activities.</p> <p>4. Differentiate between errors and fraud, recognizing the significance of these distinctions in audit work</p> <p>5. Explain the public expectations from audit practices and identify any existing gaps.</p> <p>6. Identify and elucidate the functions of the Financial Reporting Council of Nigeria (FRCN).</p>
<b>Course content</b>	<p>Introduction to Auditing and Assurance II. Errors and Frauds in Auditing. Assurance and Professional Scepticism. Regulatory Frameworks for Auditing (Nigeria). Audit Engagement and Acceptance. Audit Planning and Strategy. Audit Risk Assessment. Audit Documentation and Sampling. Audit Reporting and Liability. Specialised Areas in Auditing.</p>

### 300 Level 2nd Semester

<b>Course code</b>	ACC 308
<b>Course title</b>	Public Sector Accounting and Reporting
<b>Weight</b>	<b>2 Units C LH30 PH 45</b>

<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. explain the underlying concepts and principles in public sector accounting;</li> <li>2. state the constitutional, legislative and regulatory frameworks of public sector accounting; discuss the process and responsibilities for planning and budgeting in the public sector;</li> <li>4. discuss Medium Term Expenditure Framework (MTEF), Medium Term Sector Strategies (MTSS) and Planning, Programming and Budgeting System (PPBS);</li> <li>5. identify the underlying concepts, principles and framework for reporting and auditing in public sector organisations;</li> <li>6. discuss the roles of bodies set up for accountability and probity of public office holders;</li> <li>7. explain the objective and preparation of financial statements using the accrual basis method;</li> <li>8. discuss the objective and preparation of financial statements using Cash bases method;</li> <li>9. explain differences between Cash and Accruals Bases of Public Sector Accounting;</li> <li>10. identify and apply international public sector accounting standards;</li> <li>11. discuss auditing in the public sector covering - financial and internal controls, value for money audit, performance audit, etc;</li> <li>12. differentiate between financial reporting in the private sector and public sector (application of IFRS and IPSAS, IASB and IPSAB);</li> <li>13. recognize the concept of business model, its various elements, and how they are relevant to client's engagements analysis and reporting;</li> <li>14. explain public procurement procedure – Public Procurement Act, 2007; and</li> <li>15. discuss ethical issues relating to public sector accounting.</li> </ol>
<b>Course content</b>	<p>Concept of public sector accounting. The principles of government accounting in relation to professional pronouncements from - United Nations (UN) on government accounting. The</p>

	<p>International committee for public sector financial management. The constitutional, legislative and regulatory frameworks of public sector accounting covering - Finance (control and management) Act of 1958 (as amended), financial regulations for federal and state governments, financial memoranda for local government councils. Fiscal Responsibility Act, 2010 with emphasis on medium term expenditure framework (MTEF) and Public Procurement Act, 2007. Government planning and budgeting covering - Types of budgets, budgeting techniques, budget process and control, and roles of FAAC, RMAFC and IPSAS 24. Government accounting with emphasis on reporting and auditing, including - Uses of treasury cash book and transcripts, vouchers, bank reconciliation statements, subsidiary accounts, journal entries, vote book and expenditure control and revenue control procedures. Roles of Auditor-General for the Federation. Financial statements preparation according to - IPSAS 1 – Presentation of financial statements, IPSAS 2 – Cash flow statements, IPSAS 3 – Accounting policies, IPSAS 34 – Separate financial statements and IPSAS 35 – Consolidated financial statements. The functions and powers of selected bodies saddled with the responsibility of accountability and probity of public office holders, such as Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Other Related Offences Commission (ICPC), Code of Conduct Bureau (CCB), Code of Conduct Tribunal (CCT) and Public Accounts Committee (PAC). Analysis and interpretation of public sector financial statements using relevant and appropriate techniques such as ratio analysis, variance analysis, budget performance indices and revenue and expenditure profiles. Accrual basis of accounting in the public sector, using appropriate International Public Sector Accounting Standards (IPSAS) including definitions, applications, recognition, measurement and disclosures. Discuss ethical issues in public sector accounting. The theory and practice of business model; elements of business model- revenue streams, customers segments, and relationships, channels, major stakeholders, key resources, activities, partnerships, cost structure, value proposition and organisation culture.</p>
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<b>Course code</b>	GST 312
<b>Course title</b>	Peace and Conflict Resolution
<b>Weight</b>	<b>2 Units C LH30</b>
<b>Learning Outcomes</b>	<p>On successful completion of this module, students will be able to;</p> <ol style="list-style-type: none"> <li>1. Analyse the concepts of peace, conflict and security;</li> <li>2. List major forms, types and root causes of conflict and violence;</li> <li>3. Differentiate between conflict and terrorism;</li> <li>4. Enumerate security and peace-building strategies; and</li> <li>5. Describe the roles of international organisations, media and traditional institutions in peace-building</li> <li>6. Explain the relationship between peace, conflict and security.</li> <li>7. Analyse the different theories of conflict and conflict resolution.</li> <li>8. Apply conflict resolution skills to real-world situations.</li> </ol>

<b>Course content</b>	INTRODUCTION TO PEACE AND CONFLICT RESOLUTION. CONFLICT ANALYSIS. CAUSES & TYPES OF CONFLICT. ROOT CAUSES OF CONFLICT AND VIOLENCE IN AFRICA SELECTED CONFLICT CASE STUDIES. CONFLICT TRANSFORMATION. HUMANITARIAN INTERVENTION. PEACE MEDIATION AND PEACE-KEEPING. AGENTS OF CONFLICT RESOLUTION. ROLES OF INTERNATIONAL ORGANISATIONS IN CONFLICT RESOLUTION
<b>Course code</b>	ENT 312
<b>Course title</b>	<b>Venture Creation</b>
<b>Weight</b>	<b>2 Units C LH15 PH45</b>

<b>Learning Outcomes</b>	<p>At the end of this course, students, through case study and practical approaches, should be able to:</p> <ol style="list-style-type: none"> <li>1. Describe the key steps in venture creation;</li> <li>2. Spot opportunities in problems and in high potential sectors regardless of geographical location;</li> <li>3. State how original products, ideas, and concepts are developed</li> <li>4. Develop business concepts for further incubation or pitching for funding.</li> <li>5. Identify key sources of entrepreneurial finance;</li> <li>6. Implement the requirements for establishing and managing micro and small enterprise</li> <li>7. Conduct entrepreneurial marketing and e-commerce</li> <li>8. Apply a wide variety of emerging technological solutions to entrepreneurship; and</li> <li>9. Appreciate why ventures fail due to lack of planning and poor implementation.</li> </ol>
<b>Course content</b>	<p>Introduction to Venture Creation. Opportunity Identification. New Business Development. Entrepreneurial Finance. Entrepreneurial Marketing and E-commerce. Small Business Management and Family Business. Leadership and Management. Negotiations and Business Communication. Technological Solutions for Entrepreneurship. Business Applications of New Technologies.</p>

<b>Course code</b>	ACC 306
<b>Course title</b>	Taxation II
<b>Weight</b>	3 Units C LH30 PH45

<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. Discuss bases and computation of companies income tax;</li> <li>2. Compute tax relating to small, medium-sized and large companies, including pioneer companies;</li> <li>3. Compute tax of specialised businesses, including digital economies;</li> <li>4. File tax returns in respect of taxes relating to different transactions;</li> <li>5. Discuss the underlying concepts and principles of tax audit and investigation;</li> <li>6. Explain the principles of Transfer Pricing;</li> <li>7. Identify allowable and disallowable expenses for tax purposes;</li> <li>8. Illustrate the use of stamp duties and its application to business transactions.</li> <li>9. Analyse the impact of taxation on business decisions.</li> <li>10. Apply tax law to real-world scenarios.</li> <li>11. Communicate effectively about taxation.</li> <li>12. Stay up-to-date on tax law changes.</li> </ol>
<b>Course content</b>	<p>Income Tax for Companies. Income Tax Computation (continuation). Taxation of Specialised Businesses. Tax Audit and Investigation. Transfer Pricing. Allowable and Disallowable Expenses. Stamp Duties. Impact of Taxation on Business Decisions. Application of Tax Law to Real-World Scenarios. Staying Up-to-Date on Tax Law Changes.</p>

<b>Course code</b>	BUA 314
<b>Course title</b>	Innovation Management
<b>Weight</b>	2 Units E LH 30

<b>Learning Outcomes</b>	<p>On successful completion of course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Relate the issues around defining 'technology', 'innovation' and 'innovation management';</li> <li>2. Describe the knowledge of the techniques widely used in the management of innovation and entrepreneurship and develop practical skills in their application;</li> <li>3. Identify the factors for a successful innovation process;</li> <li>4. Recognise the importance of innovation management for the firm's success;</li> <li>5. Recognise the diversity of types of innovation, innovators and innovation settings; and</li> <li>6. Examine the different forms of protections for intellectual property</li> <li>7. Analyze the different innovation models and frameworks.</li> <li>8. Develop an innovation strategy for a specific organisation.</li> <li>9. Manage the innovation process.</li> <li>10. Measure the success of innovation.</li> <li>11. Communicate the value of innovation.</li> <li>12. Successfully manage innovation projects.</li> </ol>
<b>Course content</b>	<p>Introduction to Innovation Management. Innovation Ecosystem. Innovations, Innovators and Innovation Settings. Intellectual Property Protection. Techniques in Innovation Management. Developing an Innovation Strategy. Managing the Innovation Process. Measuring and Communicating Innovation Success. Entrepreneurship and Innovation. Innovation in the Digital Age.</p>
<b>Course code</b>	ACC 302
<b>Course title</b>	Financial Reporting II
<b>Weight</b>	3 Units C LH 30 PH 45
<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. Analysed and interpret general purpose financial statements using ratio;</li> <li>2. Discuss the uses of earnings per share as a tool of ratio analysis (IAS 33);</li> </ol>

	<ol style="list-style-type: none"> <li>3. Write reports on the computed ratios drawing conclusion and making recommendations;</li> <li>4. Discuss the limitation of the use of ratios in the analysis and interpretation of general purpose financial statements;</li> <li>5. Understand the strengthened enforcement powers of the Financial Reporting Council of Nigeria (FRC) to ensure compliance with reporting requirements.</li> <li>6. Explain the clarified definition of Public Interest Entities (PIEs) in Nigeria.</li> <li>7. Describe the national repository for Financial Statements maintained by the FRC for PIEs in Nigeria.</li> <li>8. Analyse the streamlined membership of the Governing Board of the FRC and its impact on the Council's ability to discharge effective regulatory responsibilities on financial reporting and corporate governance in Nigeria.</li> <li>9. Account for property, plant and equipment under IAS 16 and IAS 40.;</li> <li>10. Identify simple accounting for taxes under IAS 12;</li> <li>11. List simple accounting for Provisions, contingent liabilities and contingent assets under IAS 37;</li> <li>12. Appreciate simple accounting for Fair value in financial reporting under IFRS 13;</li> <li>13. Explain simple accounting for related party transactions under IAS 24.</li> </ol>
<b>Course content</b>	<p>Financial Statement Analysis Basics. Earnings Per Share (EPS) Analysis. Ratio-Based Reporting and Recommendations. Limitations of Ratio Analysis. Financial Reporting Council of Nigeria Act. Accounting for Property, Plant, and Equipment. Accounting for Taxes (IAS 12). Provisions, Contingent Liabilities, and Assets. Fair Value Reporting (IFRS 13). Related Party Transactions (IAS 24).</p>

<b>Course code</b>	ACC 401
<b>Course title</b>	Advanced Financial Reporting
<b>Weight</b>	3 Units C LH 30 PH 45
<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. prepare simple group account of one subsidiary and an associate;</li> <li>2. understand the provisions of relevant accounting standards on preparation of group account, such as IAS 28, IFRS 3, IFRS 10, IFRS 11, IFRS 12, IFRS 13;</li> <li>3. account for non-controlling interest at fair value, goodwill, and acquisition during the year;</li> <li>4. account for adjustment for intra-group transactions including sales, unrealised profit, transfer of assets, debenture, loans, current account, fair value adjustment, dividends, etc;</li> <li>5. discuss related party transactions under IAS 24;</li> <li>6. discuss operating segments under IFRS 8;</li> <li>7. analyse and interpret financial statement of a simple group involving one subsidiary and an associate; and</li> <li>8. discuss the impact of technology on the accounting profession.</li> </ol>
<b>Course content</b>	<p>Preparation of simple group account of a direct subsidiary and an associate. Discuss and account for business combinations using IFRS 3 – Business combinations. Application of other applicable standards such as IFRS 10 – Accounting for consolidated financial statement, IAS 28 – Accounting for investments in associates, IFRS 12. Disclosure of interests in other entities and IFRS 13 – Fair value. Analysis and interpretation of simple group financial statements, IFRS 8 – Operating segments; and IFRS 11- Joint arrangements, IAS 24 – Accounting for related party disclosures, and discuss the following transformational and disruptive</p>

	technologies and their impact on the accounting profession - Artificial Intelligence (AI), cloud computing, big data analytics, block chain technology, virtual and augmented reality, digital currency, distributed ledger.
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<b>Course code</b>	ACC 403
<b>Course title</b>	Auditing and Assurance II
<b>Weight</b>	3 Units C LH 30 PH 45
<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. discuss the structure, responsibilities and reliance on internal audit functions;</li> <li>2. explain specialised investigation and joint audit;</li> <li>3. appreciate audit in a computerised environment;</li> <li>4. apply the relevant regulatory pronouncements and standards to the conduct of audit;</li> <li>5. review data protection laws and regulations;</li> <li>6. describe the functions of auditors and joint auditors;</li> <li>7. explain digital forensics, data protection regulation audit and robotic process automation in audit; and</li> <li>8. apply IT skill to audit and risk assessment.</li> </ol>

<b>Course content</b>	<p>The internal audit department, covering scope of responsibilities, The role of internal audit in corporate governance, place in the organisational structure. Comparison with external audit and outsourcing of internal audit function. Specialised investigations, involving investments or acquisition of a business, prospectus, special investigations, reports and other investigations.</p> <p>Audit of a computer-based accounting system including IT governance, IT control activities, IT risk assessments and disaster recovery. Impact of IT on audit environment using COBIT framework, cyber security in relation to audit and investigation, web trust assurance, algorithm reviews in business, digital</p>
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	<p>forensics, data protection regulation audit and robotic process automation in audit. Joint audits, covering meaning, circumstances under which a joint audit occurs, factors to consider in sharing audit work in joint audits and merits and demerits of joint audits. Auditor's duties in respect of other relevant laws and pronouncements such as professional codes of ethics for Auditors. Companies and Allied Matters Act (2020), Financial Reporting Act (2011), Banks and Other Financial Institutions Act (2020), Insurance Act (2003), and International Standards on Auditing (ISA) and guidelines.</p>
<b>Course code</b>	ACC 405
<b>Course title</b>	Bankruptcy and Liquidation
<b>Weight</b>	<b>3 Units C LH 30 PH 45</b>
<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. demonstrate understanding of relevant concepts and procedures covering bankruptcy and liquidation;</li> <li>2. discuss and prepare relevant statements of affairs in bankruptcy and receivership;</li> <li>3. explain the procedures relating to executorship and prepare relevant statements of affairs;</li> <li>4. differentiate between trust and trusteeship arrangements;</li> </ol> <p>Administration and Management 48 New</p> <ol style="list-style-type: none"> <li>5. prepare Liquidation accounts;</li> <li>6. explain deed of arrangements;</li> <li>7. define basic concepts in executorship, wills and executor; and</li> <li>8. distinguish Bankruptcy from Liquidation.</li> </ol>
<b>Course content</b>	<p>Bankruptcy: covering basic concepts, causes of bankruptcy and liquidation procedures. Deeds of arrangement in relation to scheme of arrangement and property available for distribution. The roles of official receiver, trustee and classes of creditors. Process of lodging</p>

	and payment of debt in bankruptcy and liquidation. Preparation of statements of affairs, deficiency/surplus accounts and liquidators' accounts. Executorships including description and basic concepts, wills and executor. Trust covering definition, relevant concepts, board of trustees and committee of inspection. Administration of insolvent estates, trusts and estates of deceased person. Deeds of arrangements, disposition of property by wills and letters of administration; and prepare accounts relating to the administration of insolvent estates and trusteeship.
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<b>Course code</b>	BUA 401
<b>Course title</b>	Business Policy and Strategy
<b>Weight</b>	<b>3 Units E LH 45</b>
<b>Learning Outcomes</b>	<p>On the successful completion of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. explain the concept of policy in business;</li> <li>2. identify the implications of strategy at corporate level;</li> <li>3. relate corporate policy and strategy at both internal and external business environment;</li> <li>4. assess the strengths and weaknesses of a business organization;</li> <li>5. develop business strategies to achieve business objectives;</li> <li>6. define clear approaches to strategic management;</li> <li>7. define the key concepts in the theory of corporate and business strategy;</li> <li>8. explain the concept and processes of mergers, acquisitions &amp; alliances;</li> <li>9. discuss planning and performance; and</li> <li>10. analyze the relationship between policy and corporate strategy;</li> </ol>

<b>Course content</b>	<p>The Concepts of policy in relation to business, Corporations, and Management. Linkage between organization and their environments. Concepts of policies, decision-making, business objectives, performance criteria, structure, and managerial behaviors. Reviewing the Business functions of marketing, production, finance, and personnel in Nigeria. Management process of corporate planning. Developing clear business objectives and setting clear policies. Policy implementation. Understanding corporate culture and leadership. Budgeting and control. Business performance appraisal. Motivating group and individual efforts. Organizations and the changes taking place in its environment. Strategic management process. Strategy and strategizing. Planned and emergent strategies. Nature of competitions. Models of competitive analysis. Setting organizational direction- vision, mission, goals, objectives and value system. Internal and external context of organization. The strategic planning processes. SWOT and PESTLE analysis. Strategy Formulation- Strategic Analysis, Strategic Choice, Strategic Implementation/Evaluation. Strategic Management Issues in Nigeria - reorganization, restructuring, downsizing, merger and acquisition, PPP. Case study.</p>
<b>Course code</b>	ACC 409
<b>Course title</b>	Energy Finance
<b>Weight</b>	<b>2 Units E LH 30</b>
<b>Learning Outcomes</b>	<p>Upon successful completion of this course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the fundamental concepts of energy and finance, including energy markets, energy economics, and energy finance.</li> <li>2. Analyze the financial implications of energy projects, including project costs, financing options, and risk assessment.</li> <li>3. Evaluate the financial performance of energy companies, using financial ratios and other relevant metrics.</li> </ol>

	<p>4. Apply financial tools and techniques to make informed decisions about energy investments.</p> <p>5. Communicate effectively about energy and finance, both orally and in writing.</p>
<b>Course content</b>	<p>Introduction to Energy and Finance. Introduction to financial concepts. Energy Markets. Structure and function of energy markets. Energy market regulation. Energy market pricing. Energy Economics. Economics of energy production and consumption. Energy policy. Environmental economics of energy. Energy Finance. Financing of energy projects. Valuation of energy companies. Energy investment analysis. Financial Analysis of Energy Projects. Financial Valuation of Energy Companies. Financial ratios for energy companies. Valuation methods for energy companies. Mergers and acquisitions in the energy industry. Energy Investment Decisions. Real options analysis. Capital budgeting. Portfolio management. Communication of Energy and Finance. Writing effective energy and finance reports. Presenting energy and finance information. Communicating with stakeholders.</p>
<b>Course code</b>	ACC 407
<b>Course title</b>	International Accounting
<b>Weight</b>	<b>2 Units C LH 30</b>
<b>Learning Outcomes</b>	<p>At the end of studying the course material, among other objectives, you should be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the concept of international accounting</li> <li>2. Discuss the factors influencing accounting development globally.</li> <li>3. Discuss the origin and causes of national differences in accounting</li> <li>4. Discuss the reasons and obstacles for harmonization of accounting standards</li> <li>5. Explain the roles of IASB and other bodies in the harmonization of accounting standards</li> <li>6. Discuss the history of accounting standards in Nigeria</li> <li>7. Discuss the accounting issues of multinational corporations</li> <li>8. Highlight the techniques of financial statements analysis</li> <li>9. Discuss the methods of financial statements translation</li> </ol>

	10. Translate the financial statements of a branch and foreign subsidiary
<b>Course content</b>	Introduction to international accounting. Historical background to international accounting. The concepts of international and universal accounting. International harmonization of accounting standards. International accounting standards and organizations. International accounting standard setting bodies and organs. Adoption of IFRS in Nigeria. Accounting for multinational corporations. The multinational corporations. Presentation and analysis of financial reports by multinational corporations. Performance evaluation in MNCS. Accounting for foreign operations. IAS 21 and reporting foreign currency transactions in the functional currency. IAS 21 and financial statement translation of foreign operations: foreign branches. IAS 21 and financial statement translation of foreign operations: consolidated financial statements

#### 400 Level 2nd Semester

<b>Course code</b>	ACC 410
<b>Course title</b>	Project
<b>Weight</b>	6 Units C PH 135
<b>Learning Outcomes</b>	At the end of the course, the students should be able to: 1. carryout a research successfully and write a report. the student can choose any research method, design, and statistics ; 2. investigate issues within the context of subject matter of Accounting; and 3. write research report.
<b>Course content</b>	Students are guided through supervision by lecturers in the department to choose topics in core economic area. The long essay or research report contains introduction; Literature review containing conceptual, theoretical and empirical literature;

	Methodology, Data Estimation and Analysis, Summary, Conclusion and Recommendations and completed with References which are expected to be current and relevant.
<b>Course code</b>	ACC 402
<b>Course title</b>	Corporate Reporting
<b>Weight</b>	3 Units C LH 30 PH 45
<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. prepare group financial statements involving fellow subsidiaries;</li> <li>2. discuss and evaluate non-financial reporting initiatives on corporate performance measures;</li> <li>3. prepare and analyse cash flows statement;</li> <li>4. discuss creative accounting and aggressive earnings management;</li> <li>5. apply provisions of IFRS to the preparation of financial statements;</li> <li>6. explain the differences between integrated and sustainability reporting;</li> <li>7. interpret financial statements using ratios;</li> <li>8. identify and appraise financial instruments; and</li> <li>9. 'discuss the role of corporate governance and sustainability reporting on corporate performance'</li> </ol>
<b>Course content</b>	<p>Prepare group account involving direct subsidiaries, excluding indirect and joint subsidiaries. Non-financial reporting such as management commentaries, social and environmental accounting and reporting, sustainability accounting and reporting, and integrated reporting. Analysis and interpretation of financial statements including cash flows. Earnings management and effect on corporate reporting. Application of IAS 32 – Financial instruments presentation, IFRS 2 – Share-based payment; IFRS 7 – Financial instruments, disclosures, IFRS 9 – Financial instruments Recognition and measurement, IFRS 12 – Disclosure of interests in other entities, IFRS 13 – Fair value measurement, and IFRS 17 – Insurance contracts. Corporate governance, sustainability reporting.</p>

<b>Course code</b>	ACC 404
<b>Course title</b>	Financial Management
<b>Weight</b>	3 Units C LH 30 PH 45
<b>Learning Outcomes</b>	<p>At the end of this course, students should be able to:</p> <ol style="list-style-type: none"> <li>1. evaluate the management of working capital in organisations;</li> <li>2. analyse and interpret financial statements;</li> <li>3. assess and advise on business combination and restructuring such as mergers, takeovers, reconstruction, and re-organisation;</li> <li>4. assess and justify different valuation methods covering assets, liabilities and shares;</li> <li>5. evaluate and advise on management of financial risks;</li> <li>6. discuss international financial management instruments and processes;</li> <li>7. discuss the usefulness of spreadsheets in financial modelling;</li> <li>8. evaluate capital budgeting and investment appraisal; and</li> <li>9. discuss budgeting and budgetary controls.</li> </ol>
<b>Course content</b>	<p>The nature, scope and purpose of financial management. Sources and costs of short, medium and long-term finance. Sources and problems of new financing, capital budgeting and investment appraisal. Management of working capital. Analysis and interpretation of financial statements. Business mergers and take-overs. Determinants and implications of dividend policy, valuation of shares. Capital structure of firms. Cost of capital, mergers and acquisitions. Introduction to Capital Asset Pricing Model (CAPM) and portfolio theory. The capital structure. Budgeting &amp; budgetary control. Introduction to financial derivatives and issues in international financial management. Management of financial risks including foreign currency risks, hedging, options, futures and other derivative instruments. International financial management. Application of spreadsheets in financial modelling.</p>
<b>Course code</b>	ACC 422

<b>Course title</b>	Business Research Methods
<b>Weight</b>	3 Units C LH 45
<b>Learning Outcomes</b>	At the completion of this course, student should be able to: 1. demonstrate understanding of the concepts and processes in scientific research; 2. develop research design; 3. conduct literature review process; 4. design research instruments; 5. conduct data collection and data presentation; 6. perform standard and analysis; and 7. exhibit skills for preparing report and making presentations.
<b>Course content</b>	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 design and pretesting. Observation, and interview, etc. Surveys, experiments, ex-post-facto. Data analyses, interpretation and measurement. Reliability and validity. Measurement, scaling types, and quasi statistical initiative analysis. Hypothesis testing. Data presentation. Report writing. Types 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.

### 13.0 Instructional Methods

The instructional method is through the online course materials and hardcopies distributed to students at the Study Centres. Online facilitation is done through Learners Management Systems LMS . Other online fora for instructional delivery include chat, synchronous and asynchronous methods of communication using the LCMS platform and other mobile technologies. The facilitators will be closely monitored by the Head of the Department, the Study Centre Director and Directorate of Learners Support Services DLSS staff to ensure the quality of the services being rendered to the students.

#### **14.0 Quality Assurance**

Subject to the Senate's recommendations, the process of developing and adapting all instructional items is seriously monitored internally, so as to ensure quality right from the onset. The instructional items to be developed are subjected to plagiarism checks by the university and they are developed and edited by experts with PhD as a minimum qualification. Besides the 5-year period for the review of instructional items is another opportunity for review as the need arises to ensure the quality of the programme. Facilitators for the various courses are carefully selected from sister Universities nationwide with a minimum qualification of PhD. Finally, the West Midlands Open University policy and procedures for internal course validation follow.

#### **15.0 Evaluation**

Evaluation of all the courses would consist of Tutor Marked Assignments (TMAs), Computer Marked Assignments CMA and End of Semester Examinations. The TMA and CMA known as Continuous Assessment CA constitutes 40% of the final score. The End of Semester Examination is 60%

##### **15.1 Tutor-Marked Assessments**

As part of the evaluation mechanism, each course would be provided with at least 3 TMAs to be used as part of Continuous Assessments for a course. To qualify to sit for examination therefore, each student must turn in the three TMAs for each of the courses.

##### **15.2 End of Semester Examination**

Each course will be examined at the end of the semester. Course lecturers are responsible for the provision of questions and question data banks in the Department. Lecturers of the Department who are experts in the various course areas are responsible for TMAs and final examination question setting using the in-house style provided by the University. Thereafter, the questions would be internally moderated by the HOD and

other senior internal staff in the Department before the invitation is sent to an External Assessor for moderation. The external assessor is chosen from other tertiary institutions. Also, students' projects are moderated zonally using the Project Administration System PAS .

## **16.0 Principal Officers of the University**

### **Board Members**

XXX

### **Management**

Vice Chancellor - XXX

Registrar - XXX

Librarian - xxx

## 16.1 Staff of the Department

### A. Teaching Staff

S/N	Name of Staff	Rank	Qualification/Specialization/Date Obtained	Role
1	Prof. (Mrs) Ofe Iwiyisi INUA	Professor	PhD Accounting University of Benin, Nigeria Year Awarded - 2013	
2	Dr. Saheed Adebowale Nurein	Senior Lecturer	PhD Finance Universiti Malaysia Perlis, Malaysia Year Awarded - 2018	
3	Dr. Isoken Joy Adekunle	Senior Lecturer	PhD Accounting Babcock University, Ilishan, Ogun State, Nigeria. Year awarded - 2018	HOD

4	Mohammed Kayode AJAPE	Lecturer 1	PhD Accounting University of Lagos, Nigeria Year Awarded - 2020	
5	OYETUNJI, Taiwo (PhD)	Oluwayomi Lecturer 1	PhD Accounting Babcock University, Ilishan Remo, Ogun State, Nigeria Year Awarded - 2020	
6	ADAMU Daniel Kamaru	Lecturer I	PhD in Statistics Abubakar Tafabalewa University,Bauchi, Nigeria In view  Masters Degree in International Relations & Diplomatic Studies. Cavendish University,Kampala,Uganda Year Awarded - 2018	

**B. Technical Staff**

S/N	NAME	QUALIFICATION	SPECIALISATION	RANK

**C. Administrative Staff**

S/N	NAME	QUALIFICATION	RANK

### **17.0 Learners' Support**

Similar to other students receiving tertiary education, students in Distance Education require various academic and administrative support services from the University. The existing academic support services are from the Directorate of Learner Support Services DLSS that currently coordinates various Study Centres, student Counsellors and Facilitators. The School of Accounting on its own, takes steps to enhance Study facilitation by following up on facilities available for its courses in all Study Centres and employ more Facilitators as the need arises.

### **18.0 Recognition of the Programme**

The recognition of the Accounting Program is evidenced through various indicators, including accreditation from relevant professional bodies, partnerships with industry leaders, the success of alumni in their accounting careers, high employability rates, contributions to accounting research, acceptance into reputable graduate schools, alignment with professional certification requirements, positive rankings, and a positive reputation within the academic and professional communities.

### **19.0 Target Students**

The Accounting Program in an open university accommodates a diverse student population, including working professionals, recent high school graduates, adult learners, career changers, international students, individuals with busy schedules or personal responsibilities, entrepreneurs, military personnel, individuals with disabilities, and lifelong learners, offering a flexible and accessible learning environment.

### **20.0 Conclusion**

The Accounting Department of Computing at West Midlands Open University. The department seeks to produce job-ready graduates who embody the university's core values and become truthful, empathetic, and innovative individuals. The Accounting Department equips students with a diverse skill set, including technological proficiency,

leadership, entrepreneurship, and analytical capabilities, preparing them to excel in the rapidly evolving field of accounting and management. This fosters a generation of adaptable and ethical professionals ready to meet the demands of the new world.