

BSc Accounting HandBook

1.0 ABOUT THE PROGRAMME

1.1 NAME OF PROGRAMME: BSc ACCOUNTING

1.2 CODE OF THE PROGRAMME: 3205

DESCRIPTION OF THE PROGRAMME

Accounting is shaped by the environment in which it exists. Consequently, the dynamic business environment around the world has placed a high demand to provide exceptional Open and Distance Learning and cutting edge knowledge in accounting practice and auditing with added value required for survival in today's global village.

2. PROGRAMME PHILOSOPHY, VISION AND MISSION

PHILOSOPHY

To enhance access for all who seek knowledge to continuous educational development in Accounting irrespective of location, number, age, and time through the distance learning mode.

VISION: To be regarded as the foremost University providing highly accessible and enhanced quality education anchored by social justice, equity, equality, and National cohesion through a comprehensive reach that transcends all barriers.

MISSION: To provide functional cost-effective and flexible learning, which add life-long value to quality education and for all who seek knowledge

3. AIMS AND OBJECTIVES

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.

OBJECTIVES

It is the objective of the Accounting programme to produce graduates who can:

1. Provide needed leadership in research in all aspects of accounting;
 2. Work as professional accountants efficiently and effectively in both public and private sectors;
- Work as members of an organizational team whose collaborative efforts are required to achieve organizational objectives;
1. Meet the modern Information and Communication Technology (ICT) requirement in all aspects of accounting practice;
 2. Qualify as members of professional bodies at the earliest time possible; and
 3. Acquire the requisite attitude, ethics and skill of professionalism at a pace convenient with them during the period of their studies.

4. ADMISSION REQUIREMENTS

B.Sc. Accounting (3205)

Required Exam Type	Required Subjects	Minimum Grade	Status	Entry Level
A minimum of 5 credits from WAEC/SSCE or NECO.	English, Mathematics, Economics and two others at not more than two sittings.	Credit passes (C6)	Compulsory	100 (UME)
	Five credit passes in the GCE or equivalent examination, at least two of which shall be at the Advanced level or four credit passes at least three of which shall be at the Advanced level. Credit passes at the Ordinary Level	Credit passes (C6) PLUS ND (Upper Credit), HND (Lower Credit) or Final Certificate of	Compulsory	200 (Direct entry)

must include English
Language and Mathematics.

relevant
Professional Bodies
in addition to five
credit passes

5. PROGRAMME STRUCTURE AND DEGREE RULES

Programme Structure

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

Degree Rules

To be awarded B.Sc. Degree in Accounting, the student must pass a minimum of 120 credit units for UME or 90 credit units for direct entry. The minimum credit units include all compulsory courses and research project and exclude all general studies courses.

6. OUTLINE OF COURSE STRUCTURE

YEAR 1

1st Semester

Course Code	Course Title	Credit Unit	Status	Other programmes offering the course
ACC101	Elements of Book-keeping I	2	C	BSc Banking and Finance, BSc Marketing, BSc Business Administration, BSc Entrepreneurship,
CIT 101	Introduction to Computer Science	3	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship,
ECO121	Principles of Economics I	3	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship,
FMS105	Elements of Management I	2	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship,
GST101	Use of English and Communication Skills I	2	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship, BSc Public Administration
GST105	History and Philosophy of Science	2	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship,

GST107	The Good Study Guide	2	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship, BSc Public Administration
MTH105	Mathematics for Management Sciences I	3	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship
Total credit units (GST)		6		
Total credit units (Compulsory)		11		
Total credit units		17		

YEAR 1

2nd Semester

Course Code	Course Title	Credit Units	Status	Other programmes offering the course
ACC102	Elements of Book-keeping II	2	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship,
BFN104	Elements of Banking	3	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship,
ECO122	Principles of Economics II	3	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship,
FMS106	Elements of Management II	2	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship,
GST102	Use of English and Communication Skills II	2	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship, BSc Public Administration
				BSc Banking and

MKT108	Introduction to Marketing	2	C	Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship
MTH106	Mathematics for Management Sciences II	3	C	BSc Banking and Finance, BSc Marketing , BSc Business Administration, BSc Entrepreneurship
Total credit units (GST)		2		
Total credit units (Compulsory)		13		
Total credit units		15		

YEAR 2 **1st Semester**

Course Code	Course Title	Credit Unit	Status	Other programmes offering the course
ACC201	Taxation 1	2	C	NA
ACC203	Introduction to Financial Accounting I	3	C	BSc Banking and Finance
BFN209	Introduction to Finance	3	C	BSc Banking and Finance, BSc Business Admin, BSc Marketing, Business Education
BUS205	Introduction to Business	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing
ECO231	Micro Economic Theory 1	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing
STT 205	Statistics for Management Sciences 1	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing
FMS207	Business Communication	2	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship
GST 201	Nigerian People and Culture	2	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship, BSc Public Admin
GST 203	Introduction to Philosophy and Logic	2	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship, BSc Public Admin
Total credit units (GST)		4		

Total credit units (Compulsory)	19
Total credit units	23

YEAR 2

2nd Semester

Course Code	Course Title	Credit Units	Status	Other programmes offering the course
ACC204	Introduction to Financial Accounting II	3	C	BSc Banking & Finance, BSc Business Admin,
ACC206	Introduction to Cost and Management Accounting	3	C	BSc Banking & Finance, BSc Business Admin,
ACC210	Auditing I	2	C	NA
CIT208	Application of Computer	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship, BSc Public Admin
ENT202	Introduction to Entrepreneurial Ventures	2	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship, BSc Public Admin
STT206	Statistics for Management Sciences II	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship, BSc Public Admin
GST202	Fundamentals of Peace Studies and Conflict Resolution	2	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship, BSc Public Admin
	Total credit units (GST)	2		
	Total credit units (Compulsory)	16		
	Total credit units	18		

YEAR 3

1st Semester

Course Code	Course Title	Credit	Status	Other programmes
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		Unit		offering the course
ACC311	Financial Accounting	3	C	NA
ACC313	Management Accounting	3	C	NA
BFN303	Financial Management	3	C	BSc Banking and Finance
BUS317	Production Management	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship, BSc Public Admin
GST301	Entrepreneurship Studies	2	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship, BSc Public Admin
CLL 307	Commercial law	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship, BSc Public Admin
PAD305	Elements of Government	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship, BSc Public Admin
	Total credit units (GST)	2		
	Total credit units (Compulsory)	18		
	Total credit units	20		

YEAR 3 **2nd Semester**

Course Code	Course Title	Credit Units	Status	Other programmes offering the course
ACC306	Cost Accounting	3	C	NA
ACC318	Taxation II	3	C	NA
FMS304	Research Methodology	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship, BSc Public Admin
ACC330	IT/SIWES	3	C	NA
	Total credit units (Compulsory)	12		

Total credit units (Electives)	3
Total credit units	15

Students are to select one from the two options below

Course Code	Course Title	Credit Units	Status	Other programmes offering the course
BFN304	Financial Systems	3	E	BSc Banking and Finance
MKT306	Distribution and Sales Management	3	E	BSc Marketing

YEAR 4

1st Semester

Course Code	Course Title	Credit Units	Status	Other programmes offering the course
ACC411	Auditing II	3	C	NA
ACC419	Advanced Financial Accounting	3	C	NA
BUS401	Management Information System	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Entrepreneurship,
BFN411	Public Financial Management	3	C	BSc Banking & Finance, BSc Business Entrepreneurship, BSc Public Admin
FMS427	Business Policy & Strategy 1	3	C	BSc Banking & Finance, BSc Business Entrepreneurship, BSc Public Admin
Total credit units		15		

YEAR 4

2nd Semester

Course Code	Course Title	Credit Units	Status	Other programmes offering the course
ACC418	Public Sector Accounting and Finance	3	C	NA
ACC426	International Accounting	3	C	NA

ACC450	Research Project	6	C	NA
BUS406	Analysis for Business Decisions	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Business Entrepreneurship,
FMS428	Business Policy & Strategy 11	3	C	BSc Banking & Finance, BSc Business Admin, BSc Marketing, BSc Business Entrepreneurship,
Total credit units		18		

7. SUMMARY OF DISTRIBUTION OF COURSE CREDIT AT ALL LEVELS

LEVEL	GST AND OTHER GENERAL COURSES		COMPULSORY CORE COURSES		ELECTIVE (MIN)	TOTAL	
	No		No.	Credit	No.	Credit	Units
	Credit	Units		Units	Credit	Units	
100	4	8	11	24		13	32
200	3	6	13	35		16	41
300	1	2	10	30	1 3	12	35
400	—	—	10	33		10	33
TOTAL	8	16	42	122	1 3	51	141

8. COURSE CONTENT SPECIFICATIONS/SYLLABUS OF ALL COURSES IN THE PROGRAMME

ACC 101: ELEMENTS OF BOOK-KEEPING 1 – 2 CREDIT UNITS

The nature and scope of Book-Keeping: Double Entry Book-keeping systems; the trial balance, accruals, prepayment and adjustment: classification of expenditure between capital and revenue.

CIT101: INTRODUCTION TO COMPUTER SCIENCE – 3 CREDIT UNITS

Definition of computer, element of a computer, using a mouse, operating system, Windows 98, Files, Word processing, Further Word Processing Program Facilities, Copying a Text, saving changes to a document and formatting, Paragraph formatting (spell checker and introduction to printing a document), Spreadsheet, Entering and correcting data, Using formulas, Spreadsheet (numeric formats), Creating charts, Charts from non-adjacent data, embedded charts and charts links, Chart types, PowerPoint presentations, PowerPoint presentation screen, Creating new presentations, Naming presentation, saving presentation and formatting slides, Using Autoshapes, Networking, internet and e-mail, Further practical work on the Internet, Electronic Mail, Reading and responding to an Email message.

ECO121: PRINCIPLES OF ECONOMICS I – 3 CREDIT UNITS

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

MTH105: MATHEMATICS FOR MANAGEMENT SCIENCES I – 3 CREDIT UNITS

Mathematical concept in management; Basic principles of Algebra; Introductory Differential Calculus; Simple and Compound interest computations; Permutations & Combinations; Set theory; Factors and Exponents; Logarithms; Equation and inequalities; Arithmetic Series; Arithmetic Progressions; Coordinate Geometry; Matrix Algebra and Applications

FMS105: ELEMENTS OF MANAGEMENT I – 2 CREDIT UNITS

The objectives of the course are to explain the nature of management principles, list the functions of management, describe what a manager would do to be successful, explain the various approaches to management, highlight the major contributors of management scholars and practice to the development of management, describe the exercise of authority in the practice of management and demonstrate the importance of communication to the art of managing.

GST101: USE OF ENGLISH AND COMMUNICATION SKILLS I – 2 CREDIT UNITS

Listening enabling skills, listening and comprehending comprehension, note taking and information retrieval. Including data, figures, diagrams and charts. Listening for main idea, interpretation and critical evaluation. Effective reading. Skimming and scanning. Reading and comprehension at various speed levels. Vocabulary development in various academic contexts. Reading diverse texts in narratives and expository. Reading and comprehension passages with tables, scientific texts. Reading for interpretation and critical evaluation.

GST105: HISTORY AND PHILOSOPHY OF SCIENCE – 2 CREDIT UNITS

Nature of science, scientific methods and theories, law of nature, history of science, lost sciences of African, science, technology and inventions, nature and scope of philosophy in science, man, nature and his origin, man, environment and resources, Great Nigerian Scientist.

GST107: THE GOOD STUDY GUIDE – 2 CREDIT UNITS

Getting Started: How to use the book, why read about study skills, getting yourself organized, what is studying all about, reading and note-taking: introduction, reactions to reading, your reading strategy, memory, taking notes, conclusion. Other ways of studying: Introduction, learning in groups, takes and lectures, learning from T.V and Radio broadcasts, other study media. Working with numbers: Getting to know numbers, describing the world, describing the tables, describing with diagrams and graphs, what is good writing? The importance of writing, what does an essay look like, what is a good essay, conclusion. How to write essays: Introduction, the craft of writing, the advantages of treating essay writing as a craft, making your essay flow, making a convincing case, the experience of writing. Preparing for examination.

The course contents include nature of management principles, roles and responsibilities of management, social responsibility of the manager, how to be a successful manager, management by objective, history of management, schools of thought on management Part I and II, contributors to management theories, delegation of authority Parts I and II, authority nature and types of power, authority methods of influence and application in organisation as well as communication.

BFN104: ELEMENTS OF BANKING – 3 CREDIT UNITS

The business of banking, the development of money, historical development of banking, the central bank of Nigeria, the Nigeria banking structure, savings and investment, the Nigerian money market, bank's balance sheet, organizational structure of clearing bank, bills of exchange cheques, methods of payment through the banking system, bank, lending, interpreting the accounts of customers and the banker's institute (the Chartered Institute of Bankers of Nigeria (CIBN).

ECO122: PRINCIPLES OF ECONOMICS II

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

ACC 102: ELEMENTS OF BOOK-KEEPING II – 2 CREDIT UNITS

Methods of recording accounting data: manual and mechanical. Trading and profit and loss accounts and balance sheets of a sole trader; accounting treatment of control accounts and bank reconciliations. Elementary break even analysis.

FMS106: ELEMENTS OF MANAGEMENT II – 2 CREDIT UNITS

The course contents include nature of management principles, roles and responsibilities of management, social responsibility of the manager, how to be a successful manager, management by objective, history of management, schools of thought on management Part I and II, contributors to management theories, delegation of authority Parts I and II, authority nature and types of power, authority methods of influence and application in organisation as well as communication

GST 102: USE OF ENGLISH AND COMMUNICATION SKILLS II – 2 CREDIT

UNITS

Writing paragraphs: Topic sentence and coherence. Development of paragraphs: illustration, Description, cause and effect including definitions. Formal letters; essential parts and stylistic forms, complaints and requests; jobs, ordering goods, letters to government and other organizations. Writing reports; reporting event, experiments. Writing summaries: techniques of summarizing letters and sounds in English, vowels and consonants. Interviews, seminar presentation, public speech making, articles, concord and sentences including tenses. Gerund, participles, active, passive and the infinitive. Modal auxiliaries.

MKT108: INTRODUCTION TO MARKETING – 2 CREDIT UNITS

Definition of Marketing; Fundamental concepts in marketing; marketing evolution and phrases; the role and importance of marketing; functions of marketing; products and their categorization; marketing environment; features of industrial and consumer goods; the role of middlemen and outlets types in Nigeria; problems of distributive trade in Nigeria; the marketing mix; product differentiation and market segment; branding, packaging and labelling; price theory and price problems; marketing promotion – promotional mix; marketing information – marketing research and intelligence.

MTH106: MATHEMATICS FOR MANAGEMENT SCIENCES II – 3 CREDIT UNITS

Mathematical concept in management; Basic principles of Algebra; Introductory Differential Calculus; Simple and Compound interest computations; Permutations & Combinations; Set theory; Factors and Exponents; Logarithms; Equation and inequalities; Arithmetic Series; Arithmetic Progressions; Coordinate Geometry; Matrix Algebra and Applications.

ACC201: TAXATION I – 2 CREDIT UNITS

This course covers areas such as Historical and Legal Background of Taxation in Nigeria, Tax Administration in Nigeria, Taxation of Income Vs Taxation of Capital (the Difference between Taxation of Income and the Taxation of Capital), Basis of Assessment of Profits of Businesses (Basis Period) and Loss Relief. Others are Capital Allowances, Taxation of Employees and Sole Trader, Partnership Taxation, Companies Taxation, Taxation of Settlement, Trust and Estate, Taxation of Banks,

Taxation of Insurance Companies, Taxation of Construction Companies, Taxation of Airline and Shipping Companies. Lastly, issues on Double Taxation Relief are also discussed.

ACC203: INTRODUCTION TO FINANCIAL ACCOUNTING I – 3 CREDIT UNITS

The aim of this course is to introduce learners to the basic principles of accounting concepts and conventions, demonstrate how the two ledger accounts involved in a business transactions can be identified, outline the importance of accounting, determine the net profit or loss of a business at the end of the business period and show the financial statement of business concern as at a particular period.

The course contents include definition and objectives of book keeping, accounting, accountancy and importance of account, principles of accounting concepts and conventions, double entry system of accounting, the ledger, trial balance I (meaning and methods) and II (errors), control accounts, journal (meaning, specimen and types of a journal, uses of journal, primary and secondary uses), rectification of errors on journal, subsidiary book – purchase, sales, cash book, bank and cheques.

BFN209: INTRODUCTION TO FINANCE– 3 CREDIT UNITS

Nature and Scope of Finance: Meaning of Finance, The finance Function, Goals of the Firm, Finance and Related Disciplines, The Role of Financial Managers, Finance Decisions and Risk Return Trade off, Finance in the Organisation Structure of the Firm. Basic Forms of Business organizations; Sources of Business Finance; Introduction of Financial Analysis; Profit planning; Financial Forecasting; and Introduction to Working Capital Management.

BUS205: INTRODUCTION TO BUSINESS – 3 CREDIT UNITS

Concept, planning and background of the word business; definition of profit and its importance; types of business organizations in terms of the ownership structures; business organizational structures; activities of a business in terms of various organic and auxiliary functions of a business; meaning, types and policy issues in business environment; legal issues and solution in business environment: sales of goods, law of contract, business law; role of government in business; role of international organizations; industrialization and development; social responsibility of business system; business ethics.

STT 205: STATISTICS FOR MANAGEMENT SCIENCES I – 3 CREDIT UNITS

The course contents include statistics and decision making process, data (its nature, source and methods of collection), summarizing data, graphical presentation of data, measure of central tendency (arithmetic mean, geometric means and harmonic mean, median and mode), fractiles, skewness and kurtosis, measures of dispersion, set theory, permutations and combinations, some elementary probability concepts, probability rule, events and BA theorem, probability distribution of a discrete random variable, binomial distribution, Poisson distribution, the hyper-geometric distribution and normal distribution.

FMS207: BUSINESS COMMUNICATION – 2 CREDIT UNITS

It introduces learners to the fundamentals of communication, forms and processes of communication as well as discussing communication as a part of a business enterprise. The course also links the English grammar and the various skills to learning English Language as a pre-requisite to good communication. Interpersonal relationship in an organisation is discussed, while negotiation and interviewing skills are presented as critical skills in businesses. The use of technology in businesses and organisations are also highlighted.

ECO231: MICRO ECONOMIC THEORY– 3 CREDIT UNITS

Analytical Tools and Models of Microeconomics. Methodology of Economic Science; Theory of Consumer Behaviour and Demand. Theory of Production and Cost Theories of the Firm under Perfect, Imperfect, Monopolistic, and Oligopolistic Competition. Theory of Employment and Distribution in perfectly and imperfectly competitive markets; Linear Programming and the Theory of the Firm: General Equilibrium Analysis and Introduction to Welfare Economics. Aggregate Economic Variables; Determination of the Level of economic activity, the Basic Model of national income Economics Determination; Theories of Consumption and Investment; The Keynesian, Classical and neo-classical Theories of Money; Inflation, Output and Employment, General Equilibrium of the Product; Money and Labour Market; Level of Employment and Economic Growth. Application of Economic Principles to Developed and Developing Countries with special reference to Nigeria.

GST 201 NIGERIAN PEOPLES AND CULTURE – 2 CREDIT UNIT

Nigerian history, culture and arts in pre-colonial times; Nigerians; perception of their world; culture areas of Nigeria and their characteristics; evolution of Nigeria as a political unit; indigene/settler phenomenon; concepts of trade; economic self-reliance; social justice; individual and national development; norms and values; negative attitudes and conducts (cultism and related vices); re-orientation of moral and national values; moral obligations of citizens; environmental problems.

GST203 INTRODUCTION TO PHILOSOPHY AND LOGIC – 2 CREDIT UNITS

Definition and Scope of Philosophy, Philosophy as the Parent Discipline, Branches of Philosophy, Philosophy and Other Disciplines, Sources of Knowledge and Criteria for Knowing, Definition and Scope of Logic, Logic's Vocabulary, Valid, Invalid, Deductive and Inductive Arguments, Language and its Functions, Fallacies, Definitions, Categorical Propositions, Syllogisms, Symbolizing in Logic, Truth Table Analysis, Logical Proofs of Validity Using Truth Tables, Rules of Inference and Argument Forms, Laws of Thought

ACC204: INTRODUCTION TO FINANCIAL ACCOUNTING II – 3 CREDIT UNITS

This course is made up of sixteen units, covering areas such as: the Trial Balance; Income statement, Statement of Financial Position; Adjustments in the Final Accounts; Depreciation of Fixed Assets and Manufacturing Accounts. Others are Accounts of Non-Trading Organizations; Single Entry and Incomplete Records; Preparation of Final Accounts from a Set of Incomplete Records: Conversion of Single Entry to Double Entry; Self-Balancing Ledgers and Control Accounts. Also, Joint Venture Accounts; Consignment Accounts; Container Accounts; Bills of Exchange and Application of Computer in an Accounting Environment have also been discussed.

ACC 206: INTRODUCTION TO COST AND MANAGEMENT ACCOUNTING – 3

CREDIT UNITS

Nature, Scope and Functions of Cost and Management Accounting. The Principles underlying the preparation and presentation of Cost Accounts for various types of business. The Different Meanings of 'Cost': Viz: Historical Costs, Standard Cost, Marginal Cost, Average Cost etc. Cost Unit and Cost Centres. The Elements of Cost and Classification of Costs. Cost Accounting for Material, labour, Over-heads and Equipment: Job and Process of Cost Accounting, Elements of Marginal Costing, Standard Costing and Budgetary Control. Double Entry Accounts for Cost Control. Nature and Uses of Accounting Ratio. Elementary Break-even Analysis, Current Problems and Issues.

ACC210: AUDITING I – 2 CREDIT UNITS

To enable learners understand the system and techniques of audit and their applications.

Definition of auditing, concept and object of audit of financial statement, nature and origin of audit, qualities of a good auditor; types of audit – types of errors and frauds of audit stating their advantages and disadvantages, relationship between forms of audit – internal and statutory audits; skill of audit and audit report writing, initial audit programme, audit notes and methods of work, distinguish between internal control and internal check techniques, audit of cash transaction, audit of trading transactions, audit ledgers accounts, verification and valuation of assets and liabilities, preparation of accounts such as – Income & expenditure, trading profit and loss manufacturing, Balance sheet. Explanation on depreciation, reserve and provisions; difference between cooperative audit and other business organisations audit, features of cooperative audit, audit of different types of cooperative societies. Implication of audit report – meaning of audit report, concept of true and fair reports. Analysing audit reports and comments, responsibility of auditor and his/her independence as a verifier of financial information, legal position and liability of auditors, importance of the auditor in a business organisation; responsibility of the Board of Directors, management and their relationship with the auditors.

ENT202: INTRODUCTION TO ENTREPRENEURIAL VENTURES – 2 CREDIT UNITS

The scope of business/social ventures; the character of ventures from social, legal and economic perspectives. Forms of ownership, organization and management. Marketing, production, finance and accounting functions, government and business. The social responsibility of business. International business. Problems of Nigerian enterprises. The concept of social good, the creation of social networks, NGOs and practice in evolving non-profit organizations.

STT 206: STATISTICS FOR MANAGEMENT SCIENCES 11 – 3 CREDIT UNITS

Nature of Statistics, Statistical Inquiries, Forms and Design. The Role of Statistics, Basic Concepts in Statistics, Discrete and Continuous Variable, Functional Relationships, Sources of Data, Methods of Collecting Primary Data, Presentation of Statistical Data, Measures of Central Tendency, Measures of Dispersion, Moments, Skewness and Kurtosis, Elementary Probability Distribution, Normal Binomial, Poisson and Hypergeometric. Elementary Sampling Theory, Estimation, Theory, Student's Distribution, Statistical Decision Theory, Tests of Hypotheses for Small and Large Samples, Chi-square Distribution and Test of Goodness of Fit, Linear Regression. Correlation Theory, Index, Numbers, Time Series and Analysis of Time Series.

CIT208: APPLICATION OF COMPUTER – 3 CREDIT UNITS

Introduction to Computer, Computer Hardware, Computer Software, Basic Computer Operations, Operating Systems, Computer Application Systems, Database Management System, Systems Development Life Cycle, Computer Networks, The Internet, Computer Security, Health and Safety, Information Communication Technology.

GST202: FUNDAMENTALS OF PEACE STUDIES AND CONFLICT**RESOLUTION – 2 CREDIT UNITS**

Definition Causes and Types of Conflict, Conflict Theories, Phases in Conflict, Conflict Analysis, Conflict Transformation, Relationship between Perception and Conflict, Language Barriers in Conflict and Resolution, Early Warning and Early Response Mechanism, Arms Control and Demilitarization, Peace and Education

International, Continental and Regional Organizations in the Pursuance of World Peace, Peaceful Methods of Conflict Resolution I, Peaceful Methods of Conflict Resolution II, Coercive Means of Conflict Resolution, Gender Issues and Humanitarian Intervention.

ACC311 FINANCIAL ACCOUNTING– 3 CREDITS

Company Accounts: Formation, issue and redemption of Shares and debentures, final accounts, merging, amalgamation,

absorption, etc. including statutory requirements of company accounts in respect of each area. Advanced Partnership accounts: Admission, retirement, dissolution, change of interest, including the treatment of goodwill on admission/retirement. Conversion of partnerships to Limited companies, amalgamation of partnerships. Departmental and Branch Accounts. (Home and Foreign branches). Introduction to interpretation of accounts and financial statement analysis – Cash flow statements.

ACC313: MANAGEMENT ACCOUNTING – 3 CREDIT UNITS

Accounting for management control purposes; Objectives and Methods of Management Accounting: Cost Accounting Systems; General Principles of Costing; Behavioural Aspects of Costs; Element of Cost; Fixed Variable and Semi-Variable Cost; Budgets, Budgetary Control, Preparation of Master and Subsidiary Budgets including Cash Forecasting; Standard Costing-Preparation and Computation of Variances; Marginal Costing; Break-even Analysis; Sources of Finance, Discounting Techniques and Investment Appraisal.

BFN303 FINANCIAL MANAGEMENT – 3 CREDITS UNITS

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; management of working capital. Analysis and interpretation of basic financial statements; business mergers and take-overs; determinants and implications of dividend policy, valuation of shares, assets and enterprises. Risks of Finance and methods of avoiding them. Banking systems and industrial finance, Mortgage Finance, Capital Structure of Nigerian firms.

BUS317: PRODUCTION MANAGEMENT – 3 CREDIT UNITS

Examination of production processes from small manufacturing outfits to fully-automated production lines such as exits in brewing industry. Production systems and models. Production planning, sales forecasting factors of production and linear programming. CPM and PERT systems of production control. Plant layout and materials handling systems. Inventory control mechanism as applied to inventories of raw materials work-in-progress and finished goods. Inventory control models such as Economic Order Quantity. Tools for integrated planning and control functions in production.

GST 301: ENTREPRENEURSHIP STUDIES – 2 CREDIT UNITS

Some of the ventures to be focused upon include the following: 1. Soap/Detergent, Tooth brushes and Tooth paste making 2. Photography 3. Brick, nails, screws making 4. Dyeing/Textile blocks paste making 5. Rope making 6. Plumbing 7. Vulcanising 8. Brewing 9. Glassware production/Ceramic, production 10. Paper production 11. Water treatment/Conditioning/Packaging 12. Food processing/packaging/preservation 13. Metal working/Fabrication – Steel and aluminum door and windows 14. Training industry 15. Vegetable oil/and Salt extractions 16. Fisheries/Aquaculture 17. Refrigeration/Air conditioning 18. Plastic making 19. Farming (crop) 20. Domestic Electrical wiring 21. Radio/TV repairs 22. Carving 23. Weaving 24. Brick laying/making 25. Bakery 26. Tailoring 27. Iron welding 28. Building drawing 29. Carpentry 30. Leather tanning 31. Interior decoration 32. Printing 33. Animal husbandry (Poultry, Piggery, Goat etc) 34. Metal Craft – Blacksmith, Tinsmith etc 35. Sanitary wares 36. Vehicle maintenance 37. Bookkeeping

CLL 307 COMMERCIAL LAW – 3 CREDIT UNITS

This course will enlighten students on the Nigerian Legal system; sources of Nigerian Law; hierarchy of Nigerian courts; commercial arbitration; Law of contracts; commercial contracts; commercial relations between persons; unfair competition; passing off and “trade libel”; sale of goods; hire purchase; carriage of goods; negotiable instruments; money lending; distinction between civil and criminal liability, partnership law; meaning of corporate personality and the doctrine of ultra vires.

This course is designed to expand the knowledge of commercial law which the student will already have obtained in Business Law placing particular emphasis however on the constitution and operations of corporate entities. Topics include: types of companies; company procedure and documentation; issues and transfer of shares and debentures; meetings and resolutions;

duties of officers; provisions relating to disclosure in corporate accounts reconstruction, amalgamation and take over.

PAD305: ELEMENTS OF GOVERNMENT – 3 CREDIT UNITS

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

ACC306: COST ACCOUNTING – 3 CREDIT UNITS

A review of history, principles and objectives (in terms of users) of Cost Accounting (information). Preparation and presentation of Cost Accounting information for various users and levels of management as well as various types of business. Cost Accounting aspects of Materials, Labour and Over-heads. Integrated and uniform cost accounting. Job (including contract and batch) costing. Process costing; (detailed treatment of joint and by-products as well as spoilage). Marginal costing (break-even and cost-volume-profit analysis). Standard costing and budgetary control-variances and variance analysis: quantity, rate, cost and efficiency variances. Behavioral aspects of cost accounting. Topical issues in cost accounting.

ACC318: TAXATION II – 3 CREDITS UNITS

Tax practice and administration, Individual assessment, trust settlements, withholding tax, VAT and estates, Capital Gains Tax, Corporate taxation including taxation of income, pioneer activities and double taxation relief, Petroleum profit tax, Stamp duty including transfers between associated companies and reconstruction/amalgamation relief.

Business Taxation – Computation of tax, loss relief and capital Allowances (including change of date of fiscal year, and loss of office) with particular reference to companies. Relief for small companies and pioneer companies. Capital transfer, tax – transfer, inter vivos and transfer on death, and computation of transfer.

FMS304: RESEARCH METHODOLOGY – 3 CREDIT UNITS

To introduce learners to research, Research process, research methods, scientific approach to research, research problems, formulation of hypotheses, literature review, types of research, variables in research, sampling techniques, techniques in research, validity in research, research design proposals, research reports.

ACC330: IT/SIWESS – 3 CREDIT UNITS

Learning and observing book keeping processes in practice. Closely learning and participating in the process of financial reporting from handling of source documents to presentation of financial statements. Offer suggestions and recommendations on how to improve the accounting process.

BFN 304: FINANCIAL SYSTEMS – 2 CREDIT UNITS

The Central Bank, Commercial Banks, Merchant Banks, Development Banks, Investment Companies, Insurance Companies etc. Role, Function, Evolution, Structure and Performance. Rural Banking, Marketing of Bank Services. Financial Markets. Role, Functions, Structure and Performance. Comparative Banking and Financial Systems. International Financial System. Universal banks.

MKT306: DISTRIBUTION AND SALES MANAGEMENT

(i) **Sales Management and Control:** Setting Personal-Selling Objectives, Determining Sales Policies, Formulating Personal-Selling Strategy. (ii) **Organising the Sales Effort:** The Sales Executive Jobs. The sales organization, Distributive Network Relations. Sales Forecasting. (iii) **Sales Force Management:** Personnel Management in the Selling Field, recruiting and Selecting Sales Personnel, Planning and Conducting Sales Training Programme, Sales Techniques, Motivating the Individual Sales Person, Sales Meeting and Sales Contests, Compensating Sales Personnel, Assigning Sales Personnel to Territories, evaluating and Supervision Sales Personnel. (iv) **Controlling Sales Effort:** The Sales Budget, Quotas, Sales Control and Analysis.

ACC 411: AUDITING II – 3 CREDIT UNITS

Audit planning and control, Issues in audit practice, Public sector audit, specialised audit and investigations, principles and applications of professional ethics, Local and international legislations affecting audits, Quality control in audit and assurance report, Emerging issues in audit and assurance, Information technology issues in advanced audit and assurance.

ACC 419 ADVANCED FINANCIAL ACCOUNTING – 3 CREDIT UNITS

Review of Company Accounts. Group accounts – preparation of consolidated accounts, elimination of intra-group balances and profit on intra-group transactions. Treatment of non-controlling interest, and cost of control. Accounting problems of group companies including multinationals takeovers, mergers, reconstructions, reorganizations, associate companies. Accounting for acquisitions and mergers. Accounting for foreign operations – Foreign branches/-affiliates, methods of conversion etc. Valuation of share and business – going concern and break-up basis. Bankruptcy and Insolvency – requirements of the statute and accounting for bankruptcy and insolvency. Accounting for specialized transactions; Joint ventures, Hire-purchases, Goods on sales or return, Royalties, Containers, Consignments, Investments and Securities, Bills of Exchange and Pension Fund. Accounting for Banks and Insurance Industries, with special reference to relevant legislation. Interpretation of financial statements – ratio analysis for working capital and statement of cash flows; and objectives of disclosure.

BFN411: PUBLIC FINANCIAL MANAGEMENT – 3 CREDIT UNITS

Environmental and Distinguishing Characteristics of Government and Institutional Accounting: State and Local Government Organisation for Financial Management; Special Methods of Accounting within the Legal and Financial Constraints for ; Local Government, Hospitals, and state-owned Companies; Planning in the Public Sector; Planning Programming, Budgeting, Accounting and the Budget Process; Problems of Developing Output. Measure and quantification of effectiveness; Control and Accountability; Control, Government Control; Reporting and Auditing in the Public Sector; Accountability to the Electorate.

BUS401: MANAGEMENT INFORMATION SYSTEM – 3 CREDIT UNITS

Introduction to, and Fundamentals of Data Processing –brief history and conventional data processing methods; Manual methods and mechanized methods. Classification of systems and their relative merits. Closed loop and open loop systems: effect on time-lag; the total system approach and objectives; total systems and subsystems. Data processing and Management Information Systems (MIS). The organization of MIS including the use of mechanical and electronic accounting machines, flow charting and the principles of systems design and documentation. Managerial uses of the information output as a basis for developing criteria and systems. Information needs of management and design of MIS. Computer and Data Processing – evolution of the Computer and the Computer system Input, output and central processing unit. Hardware and Software, Introduction to common Computer Programming languages used in business (COBOL, FORTRAN, SPSS etc.) Electronic, Data Processing (EDP) methods; batch processing, real-time processing and the management of EDP. Business Systems hierarchical structure of Organisations; the sub-optimisation issue.

FMS427 BUSINESS POLICY AND STRATEGY 1- 3 CREDIT UNITS

Type of business policies; business policy as a field of study; functions and responsibilities of general management; the concept of corporate strategy; concept of strategy in relation to business, corporations and management; linkages between organization and their environments; introducing a formal strategic planning system in a business firm; concepts of policies, decision making, business objectives, performance, criteria, structure and managerial behaviours; practice in calculating simple financial and economic indices from business data and other accounting information; learning opportunities and threats, strengths and weaknesses of business system.

ACC 418 PUBLIC SECTOR ACCOUNTING AND FINANCE – 3 CREDITS UNITS

Constitutional and regulatory framework of public sector accounting, Government accounting concepts and pronouncements, Sources of government revenue, Financial management cycle in federal, states and local government, Accounting for public sector organisations, authorities, parastatals, boards, corporations, agencies and tertiary educational institutions, public finance.

ACC 426: INTERNATIONAL ACCOUNTING – 3 CREDIT UNITS

Financial Accounting with International Perspective, Factors Influencing Accounting Development, Diversity in Financial Accounting Practices, Global Assessment of Disclosure Practices, Promotion of International Accounting Harmonization, International Accounting Standards Committee, International Financial Reporting Standards, Financial Reporting in the International Environment, The Multinational Corporations, International Financial Statement Analysis, Information Systems for Multinational Planning and Control, Multinational Budgeting, Multinational Control Systems, Performance Evaluation in MNCs, Issues to Consider when Developing MNC Evaluation Systems, Foreign Currency Translation, Translation Methods, International Taxation, United States Taxation of a Foreign Corporation, Multinational Transfer Pricing.

ACC 450: RESEARCH PROJECT – 6 CREDIT UNITS

Developing students' skill in analysing and writing reports based on an empirical or library study of a specific subject matter or topic in relevant areas of Administration and Management Studies. Students should present a research-based report of not less than 2,000 words at the end of the session.

BUS 406: ANALYSIS FOR BUSINESS DECISIONS – 3 CREDIT UNITS

Elements of decision analysis, types of decision situations, decision trees, operational research, approach to decision analysis, system analysis, modelling in or simulation, cases for or analysis, mathematical programming, transportation model, assignment model, conflict analysis and game theory, project management, other operational research models: inventory replacement, line balancing, routing and sequencing and search.

FMS 428: BUSINESS POLICY AND STRATEGY 11 – 3 CREDIT UNITS

Types of business policies; business policy as a field study; functions and responsibilities of general management; the concept of corporate strategy; concepts of strategy in relation to business, corporations and management; linkages between organization and their environments; introducing a formal strategic planning system in a business firm; concepts of policies, decision making, business objectives, performance, criteria, structure and managerial behaviours; practice in calculating simple financial and economic indices from business data and other accounting information; learning opportunities and threats, strengths and weaknesses of business system.

9. INSTRUCTIONAL METHODS

As NOUN is a distance learning institution, instructional method is through facilitation at the Study centres. Students are to study essentially on their own by creating their own convenient learning environment. Face-to-face tutoring would only be handled by Instructional Facilitators at the designated Study centres for specified periods based on credit load of the course. Delivery of course material is in print medium. Future use of video and audio tapes, radio and television broadcast, CD-Rom and e-learning are to complement the print material. The language of instruction is English language.

10. QUALITY ASSURANCE

To maintain quality, the course materials were written or adapted by both experienced in-house staff and external resource persons, edited by external assessors and validated in accordance with NOUN standard.

11. EVALUATION

Students would be evaluated at the end of each semester based on the following:

11.1 Tutor *Marked Assignments*

The tutor marked assignments (TMAs) are multiple choice questions that will be administered on-line during every semester. The TMAs carry 30%.

11.2 End of Semester Examination

At the end of each Semester, there is an end of term examination, which carries 70%.

12. INTERNAL STAFF

S/N	NAME	AREA OF SPECIALIZATION	DISCIPLINE	QUALIFICATION	RANK	STATUS
1	Dr Okoh Johnson Ifeanyi	Finance	Banking and Finance, Accounting, Education	PhD (Banking & Finance Unizik 2014). MBA (Banking & Finance Unizik 2004), PGDE 2014, B.Sc. 2000, ACIB (2017), ACS (2018)	Associate Professor	Staff/HOD
2	Prof. Willy Igwuanyi	Finance	Finance	PhD	Professor	Staff
				Ph.D (Accounting		

3	Dr. (Mrs) Ofe Iwiyisi Inua	Accounting	Accounting	Uniben 2013)., M.Sc.(Accounting Uniben 2005), PGDE 2007, B.Sc. (Accounting) 2002, CNA(2018)	Associate Professor	Staff/Study Centre Director
4	Dr. Araga Abdullahi Shehu	Finance	Finance	PhD (Banking & Finance Ebonyi State University 2017) M.Sc. Finance University of Calabar 2006), MBA 1994, B.Sc. 1982	Senior Lecturer	Staff
5	Dr Jeremiah Obera	Accounting & Business Finance	Accounting & Finance	PhD (Accounting & Business Finance Dundee, UK, 2015), BA (Accounting with Finance, Abertay, Dundee, UK, 2014), MBA, FUTA, 2005, HND Fed Poly Idah, 1994)	Lecturer I	Staff/Accounting Coordinator/Exam officer
6	Dr. Sa'adatu B. Adam	Finance	Finance	PhD	Lecturer I	Staff
7	Mr. Israel S. Cookey	Finance	Finance	MSc	Lecturer I	Staff
8	Mrs Onyebuanyi, Faith E.	Accounting & Finance	Accounting & Finance	M.Sc. (Forensic Accounting, SMU Cameroon 2017), B.Sc. (Accounting RSUST Port- Harcourt 2005). Diploma	Lecturer I	Staff/On Study Leave
9	Mr. Anthony I. Ehiagwina	Accounting	Accounting	M.Sc. (Accounting Uniben 2008), B.Sc.(Accounting Uniben 2002, Diploma (Accounting Uniben 1998	Lecturer I	Staff/Study Leave
10	Dr Awa Kalu	Banking &	Banking &	PhD (Banking & Finance UNN 2015) MBA (Banking &	Lecturer	Staff/Faculty

	Idika	Finance	Finance	Finance UNN 1996) B.Sc. 1985 ACII 2000	II	Exam officer
11	Miss Boro Irene	Finance	Finance	M.Sc.(Finance & Investment University of Nottingham 2012) B.Sc. Business Admin. Ahmadu Bello University 2008)	Assistant Lecturer	Staff/Study Centre
12	Mrs. Kunbi Lawal	Finance	Accounting, Financial Management	M.Sc. (Financial Management University of Greenwich, B.Sc. (Accounting University of Ilorin 2001)	Lecturer II	Staff
13	Mr. Tyohen T. James	Accounting and Finance	Accounting and Finance	MSc	Assistant Lecturer	Staff

13. LEARNERS SUPPORT

There is a Directorate of Learners Support established by the University that takes care of the needs of the students. They work hand in hand with the Study Centres, the Faculties and the departments.

14. RECOGNITION OF THE PROGRAMME

The contents of the programme have been benchmarked against the requirements of the National Universities Commission.

15. PROPOSED STARTING DATE AND PRESENTATION SCHEDULE

2011/12 was the starting date for this programme.

16. TARGET STUDENTS

The targeted students are those who are working and are willing to learn to enhance their capacity building in order to be relevant in nation building.

17. STUDENT ENROLMENT AND PROJECTION

Student enrolment is estimated at about 1,000 each year.