

**NATIONAL BOARD FOR TECHNICAL EDUCATION KADUNA**  
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**HIGHER NATIONAL DIPLOMA (HND)**

**IN**

**ACCOUNTANCY**

**CURRICULUM AND COURSE SPECIFICATIONS**

**PLOT 'B' BIDA ROAD, P. M. B. 2239, KADUNA - NIGERIA**

**GENERAL INFORMATION**

Objectives of the Higher National Diploma (HND) Accountancy Programme.

The general objectives of the HND Programme are:

- (i) to transmit at a higher level, a body of knowledge and a command of adequate management skills and techniques;

- (ii) to produce graduates who are capable of managing organizations' resources and communicating effectively;
- (iii) to make the graduate understand his environment and the community (local and international);
- (iv) to inculcate into the graduate, the ethical and social responsibilities of an accountant.

The HND Accountancy programme should contribute adequately to the production of good quality and dedicated managers for commerce, industry, private and the public sector.

### **Goal of the HND Accountancy**

The HND Accountancy curriculum is designed to enable students acquire a detailed theoretical and practical knowledge and thorough understanding of accounting procedures and practices required of an Accountant. This should place the graduates in Management positions in industry, commerce and the public sector.

The graduates of HND Accountancy should be able to:

- (i) Prepare the final accounts of all kinds of business organizations including group accounts.
- (ii) Set up and operate an accounting system for any of business in an economy.
- (iii) Analyse and interpret corporate reports.
- (iv) Advise on investment decisions in the capital market.
- (v) Prepare audit programmes.
- (vi) Lead a stock-taking team for audit purposes.
- (vii) Prepare budgets, propose and appraise standard costs, and analyse variances for control purposes.
- (viii) Provide information for price fixing and marketing strategies.
- (ix) Collect, collate and analyse data for feasibility reports and project appraisal.
- (x) Carry out special investigations on how company resources have been utilized.
- (xi) Advise on and carry out formation and registration of new companies.

- (xii) Employ modern technology in carrying out managerial functions.
- (xiii) Prepare Tax returns, tax computations and advise on tax savings.
- (xiv) E.t.c.

## **ENTRY REQUIREMENTS**

### HIGER NATIONAL DIPLOMA (HND) PROGRAMME

The general entry requirements for the HND Accountancy programme shall be:

- (a) all the requirements for admission into the ND Accountancy/Financial Studies programme, plus (b) a minimum of lower credit pass (GPA 2.50 and above) in the ND Accountancy/Financial Studies and
- (c) a minimum of one year Post ND cognate work experience.

Note: In few exceptional cases ND graduates with a pass (CGPA of 2.00-2.49) in the ND that have worked for two or more years in the field may be considered for admission into the HND programme. The number of such candidates, however, should not be more than 20% of the number of students in the class.

## **CURRICULUM STRUCTURE**

The structure of the curriculum of the HND Accountancy programmes consists of four main components. These are:

- (i) General Education Courses
- (ii) Foundation Courses
- (iii) Professional Courses

(iv) Supervised Industrial Work Experience Scheme (SIWES)

The curriculum of the programme is structured into four semesters of classroom/workshop/laboratory activities within the institution. Each semester of institutional based activities shall be for eighteen (18) weeks duration distributed as follows:-

15 weeks of teaching including practicals, tests, quizzes etc., 1 week for registration and two weeks for examinations.

### **ACCREDITATION AND CONDITIONS FOR THE AWARD OF HND**

The programme shall be accredited by the NBTE before the graduants are awarded the Higher National Diploma in Accountancy. Details about the process of accrediting a programme for the award of the diploma/certificates are obtainable from the Executive Secretary, National Board for Technical Education, Plot B, Bida Road, P.M.B. 2239, Kaduna, Nigeria.

Institutions offering the accredited programme will award the Higher National Diploma in Accountancy to candidates who have successfully completed the programme course work and research projects, after passing the prescribed examinations. Such candidates should have completed a minimum of 87 semester credit units.

Higher National Diploma shall be classified as follows:-

Distinction	-	GPA of 3.50 and above.
Upper Credit	-	GPA of 3.00 – 3.49
Lower Credit	-	GPA of 2.50 – 2.99
Pass (P)	-	GPA of 2.00 – 2.49

Notes to Teachers Teaching the Programme

The new curriculum is drawn in unit courses. This is in keeping with the provisions of the National Policy on Education, which stress the need to produce the curriculum in semester credit units which will enable a student who may so wish to transfer the units already completed in an institution to another institution of similar standard.

In designing the units, the principles of the module system by product have been adopted; thus making each of the professional modules, when completed, to provide the students with technical operative skills, which can be used for employment purposes.

As the success of the credit unit system depends on the articulation of programmes between the institutions and industry, the curriculum content has been written in behavioural objectives, so that it can be quite clear to all, the expected behaviour of the student who has successfully completed some or all of the courses of the programme.

There is a slight departure in the presentation of the performances based curriculum which require that the conditions under which the performance are expected to be carried out, the teachers activities and the criteria for the acceptable levels of performance are stated. It is a deliberate attempt to make the staff of the department teaching the programme to write their own curriculum stating the conditions existing in their institution under which the performance would take place and to follow that with the criteria for determining an acceptable level of performance. Departmental submissions on the final curriculum may, however, be vetted by the Academic Board of the institution.

It is our aim to continue to see to it that a solid internal evaluation system exists in each institution for ensuring minimum standard and quality of education in the programmes offered throughout the Polytechnic system.

The teaching of the theory and practical work should, as much as possible, be integrated. Practical exercise, especially those in professional courses and laboratory work should not be taught in isolation from the theory.

National Board for Technical Education, Kaduna,  
July 22, 2002.

Curriculum Table  
**HND PROGRAMME IN ACCOUNTANCY**

**1<sup>ST</sup> SEMESTER**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>T</b>	<b>P</b>	<b>CU</b>	<b>CH</b>
ACC 311	Accounting Theory &Practice	1	3	4	4
ACC 312	Advanced Costing I	2	2	4	4
ACC 313	Executorship & Bankruptcy Law	1	1	2	2
ACC 315	Quantitative Techniques	1	2	3	3
ACC 316	Public Finance	1	2	3	3
ACC 317	Management Information System I	1	1	2	2
HBF 427	Managerial Economics	3	1	4	4
OTM 412	Business Communications 1	2	2	4	4
	TOTAL	12	14	26	26

**2<sup>ND</sup> SEMESTER**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>T</b>	<b>P</b>	<b>CU</b>	<b>CH</b>
ACC 321	Advanced Financial Accounting 1	1	3	4	4
ACC 322	Advanced Costing 2	2	2	4	4

ACC 324	Advanced Taxation 1	1	2	3	3
ACC 326	Public Sector Accounting 1	2	2	4	4
ACC 327	Management Information System 2	1	1	2	2
HBF 413	Business Research Methods	2	1	3	3
BAM 413	Entrepreneurship Development	1	1	2	2
OTM 424	Professional Ethics and Social Responsibility	2	2	4	4
	TOTAL	12	14	26	26

### 3<sup>RD</sup> SEMESTER

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>T</b>	<b>P</b>	<b>CU</b>	<b>CH</b>
ACC 411	Advanced Financial Accounting 2	2	2	4	4
ACC 412	Auditing and Investigations	2	2	3	3
ACC 413	Financial Management 1	2	2	3	3
ACC 414	Advanced Taxation 2	2	1	3	3
ACC 415	Management Accounting 1	2	2	4	4
BAM 418	Small Business Management	1	1	2	2
ACC 416	Public Sector Accounting 2	1	2	3	3
OTM 422	Business Communications 2	2	2	4	4
	TOTAL	14	14	27	27

**4<sup>TH</sup> SEMESTER**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>T</b>	<b>P</b>	<b>CU</b>	<b>CH</b>
ACC 421	Advanced Financial Accounting 3	2	2	4	4
ACC 422	Audit Practice & Assurance Services	2	1	3	3
ACC 423	Financial Management 2	2	2	4	4
ACC 424	Multi-Disciplinary Case Study	1	1	2	2
ACC 425	Management Accounting 2	2	2	4	4
ACC 428	Project		3	3	3
OTM 322	Professional Career Development	2	2	4	4
	<b>TOTAL</b>	11	13	24	24

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<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 311</b>	<b>Credit Hours: 60 hours 4.0 Units</b>
<b>Course: ACCOUNTING THEORY AND PRACTICE</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 25%</b>
<b>Semester: 1</b>		<b>Practical: 3 hours/week - 75%</b>

**Goal: This course is designed to provide the students with accounting theoretical framework so as to enable them understand and apply these theories in real business situations.**



**GENERAL OBJECTIVES:**

**On completion of this course the student should be able to:**

- 1.0 Know the foundation and relevance of Accounting theory.**
- 2.0 Understand the nature and purpose of accounting.**
- 3.0 Understand accounting model measurement and valuation of assets, liabilities, capital/equity, income and expenditure.**
- 4.0 Understand the accounting concept of income and profit.**
- 5.0 Know the accounting concepts, conventions bases and policies.**
- 6.0 Understand various accounting treatments or provisions.**
- 7.0 Understand the various reserves and their relevance to financial reporting.**
- 8.0 Know the regulatory and statutory frame work under which accounting theory and practice operate.**
- 9.0 Understand the application of specific accounting standards.**
- 10.0 Understand inflation accounting concepts.**
- 11.0 Understand the application of computer in solving specific financial accounting problems.**

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 311</b>	<b>Credit Hours: 60 hours. 4.0 Units</b>
<b>Course: ACCOUNTING THEORY &amp; PRACTICE</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 25%</b>
<b>Semester FIRST SEMESTER</b>		<b>Practical: 3 hours/week - 75%</b>

<b>Theoretical Content</b>				<b>Practical Content</b>		
<b>Week</b>	<b>General Objective 1: Know the foundation and relevance of Accounting theory.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
	1.1 Define Accounting Theory 1.2 Explain evolution of accounting theory. 1.3 Explain the need for theory formulation. 1.4 Identify the problems of	Explain the importance of theory formulation as means of arriving at accounting practice.  Guide the students to make observations on SAS.	Overhead projector  SAS	Ability to demonstrate a detailed understanding of accounting theory and its application.	Lead the students to identify the importance of theory formulation in relation to Accounting practice.  Guide the class to	SAS  Internet  Word-processor  Flipchart

	<p>accounting theory formulation.</p> <p>1.5 State the advantages, disadvantages and prospects of accounting theory.</p> <p>1.6 Identify the areas of coverage of accounting theory.</p> <p>1.7 Explain relevance of statements of accounting standards.</p>			<p>understand the relevance of SAS in accounting practice by way of quizzes.</p> <p>Guide the class to identify graphically the use and users of financial statements.</p> <p>Lead the students to draw the format for financial statements as provided in CAMA, SAS, etc. using spreadsheets</p> <p>Lead the students to prepare published accounts using spreadsheets</p>	<p>CAMA</p> <p>Spreadsheet.</p>
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<p><b>General Objective 2: Understand the nature and purpose of accounting.</b></p>
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	<p>2.1 State the history and development of accounting.</p> <p>2.2 Explain the nature, principles and scope of accounting.</p> <p>2.3 Explain the role and the core aspects of accounting in the management of an organization e.g.</p> <ul style="list-style-type: none"> <li>- Financial Accounting.</li> <li>- Cost and Management Accounting.</li> <li>- Financial Management - Auditing</li> <li>- Taxation</li> </ul> <p>2.4 Identify the various users of financial statements Showing types, information needs, users and adequacy in form as well as the usefulness.</p>	<p>Use graphic illustration to explain to students the uses and the users of financial statements.</p>	<p>Overhead projector</p> <p>Charts and diagrams</p>	<p>1. Draw the format for income statements, balance sheet and cashflow.</p> <p>2. Prepare published accounts</p>	<p>Lead the students to identify the importance of theory formulation in relation to Accounting practice.</p> <p>Guide the class to understand the relevance of SAS in accounting practice by way of quizzes.</p> <p>Guide the class to identify graphically the use and users of financial statements.</p> <p>Lead the students to draw the format for financial statements as provided in CAMA, SAS, etc.</p> <p>Lead the students to prepare published accounts.</p>	<p>SAS</p> <p>Internet</p> <p>Word-processor</p> <p>Flipchart</p> <p>CAMA</p> <p>Spreadsheet.</p>
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**General Objective 3: Understand accounting model measurement and valuation of assets, liabilities, capital/equity, income and expenditure.**

	<p>3.1 Define Assets.</p> <p>3.2 Identify the types and classifications of assets</p> <p>3.3 Describe the methods of valuation of assets.</p> <p>3.4 Explain in detail, each of the following</p> <ul style="list-style-type: none"> <li>- Property, plant and equipment</li> <li>- Leases</li> <li>- Investments</li> <li>- Inventories</li> <li>- Debtors and other receivables</li> <li>- Intangible and fictitious Assets namely:-</li> <li>- Goodwill</li> <li>- Patents, trademarks and copy rights</li> <li>- Research and Development Expenditure</li> <li>- Preliminary Expenses and</li> <li>- Discount on issue of shares.</li> </ul> <p>3.5 Define liabilities</p> <p>3.6 Explain the types and classifications of liabilities.</p> <p>3.7 Classify balance sheet items under the following:</p> <p>(a) Fixed Assets.</p> <ul style="list-style-type: none"> <li>- Intangible</li> <li>- Tangible</li> <li>- Investments</li> </ul>	<p>Use graphic illustration to show the model and explain the reasons for the model.</p> <p>Give further examples on valuation methods of measurement.</p> <p>Draw up a Balance sheet format and lead students to make correct classification of items.</p> <p>Give gradable Assignments</p>	<p>Overhead projector</p> <p>Charts and diagrams</p>	<p>1. Draw the format for income statements, balance sheet and cashflow.</p> <p>2. Prepare published accounts</p>	<p>Lead the students to identify the importance of theory formulation in relation to Accounting practice.</p> <p>Guide the class to understand the relevance of SAS in accounting practice by way of quizzes.</p> <p>Guide the class to identify graphically the use and users of financial statements.</p> <p>Lead the students to draw the format for financial statements as provided in CAMA, SAS, etc.</p> <p>Lead the students to prepare published accounts.</p>	<p>SAS</p> <p>Internet</p> <p>Word-processor</p> <p>Flipchart</p> <p>CAMA</p> <p>Spreadsheet.</p>
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	<p>(b) Current Assets.</p> <ul style="list-style-type: none"> <li>- Stocks - Debtors.</li> <li>- Call-ups share capital not paid.</li> <li>- Investments</li> <li>- Cash</li> </ul> <p>(c) Prepayment and accrued Income.</p> <p>(d) Creditors</p> <p>(e) Net current assets (Liabilities)</p> <p>(f) Total assets.</p> <p>(g) Creditors</p> <p>(h) Provisions for Liabilities (i) Accrual and Deferred Income (j) Capital and Reserves.</p> <p>3.8 Define capital.</p> <p>3.9 Compare Accounting definition of capital to that of economics.</p> <p>3.10 Distinguish between capital and equity.</p> <p>3.11 Distinguish between equity and reserves.</p> <p>3.12 Define Income.</p> <p>3.13 Compare Accounting concepts of income with that of economics.</p> <p>3.14 Describe the proprietary and equity concepts of income and their implications for capital maintenance.</p> <p>3.15 Define Expenditure</p> <p>3.16 Describe the nature of expenditure</p>					
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	3.17 Identify the characteristic and accounting					
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	<p>treatment of expenditure. 3.18 Define Borrowing cost 3.19 Explain the accounting treatment of Borrowing cost.</p>					
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	<p><b>General Objective 4: Understand the accounting concept of income and profit.</b></p>
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	<p>4.1 Explain the various approaches to income measurement.</p> <p>4.2 Identify the objective of Income measurement.</p> <p>4.3 Explain the problems of Income measurement.</p> <p>4.4 Define profit.</p> <p>4.5 Identify various classes of profit.</p> <p>4.6 Identify differences and similarities between income and profit.</p> <p>4.7 Identify methods and problems of measuring profit.</p> <p>4.8 Explain the application of different classes of profit.</p>	<p>Give appropriate illustrations and lead students to make computations to extract Gross Income, Net Income, etc.</p>	<p>Overhead projector</p> <p>Charts and diagrams</p>	<p>1. Draw the format for income statements, balance sheet and cashflow.</p> <p>2. Prepare published accounts</p>	<p>Lead the students to identify the importance of theory formulation in relation to Accounting practice.</p> <p>Guide the class to understand the relevance of SAS in accounting practice by way of quizzes.</p> <p>Guide the class to identify graphically the use and users of financial statements.</p> <p>Lead the students to draw the format for</p>	<p>SAS</p> <p>Internet</p> <p>Word-processor</p> <p>Flipchart</p> <p>CAMA</p> <p>Spreadsheet.</p>
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					financial statements as provided in CAMA, SAS, etc.  Lead the students to prepare published accounts.	
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**General Objective 5: Know the accounting concepts, conventions bases and policies.**

	<p>5.1 Explain Accounting concepts, conventions, bases and policies.</p> <p>5.2 Describe the evolution, purpose and problems of the different concepts and conventions.</p> <p>5.3 Explain the contents and applications of accounting concepts, conventions, bases and policies.</p> <p>5.4 Explain the conflicts and resolutions of the above terms.</p> <p>5.5 Explain Generally Accepted Accounting Principles.</p> <p>5.6 Explain the prospects of the principles.</p> <p>5.7 Apply the basic concepts, principles and conventions to different types of business units.</p> <p>5.8 Explain various issues of statements of standard Accounting practice.</p>	<p>- Draw up a chart which lists the main types of business units and compare them under different headings e.g.</p> <ul style="list-style-type: none"> <li>Sole traders</li> <li>Partnerships</li> <li>Limited Companies</li> <li>Limited Partnership</li> <li>Not-for-profit Organizations</li> <li>Local government bodies</li> <li>Central government departments</li> </ul> <p>Points to be compared</p> <ul style="list-style-type: none"> <li>Ownership</li> <li>Provision of Capital.</li> </ul> <p>Control of the Organization's business decisions</p> <ul style="list-style-type: none"> <li>Liability for debt.</li> <li>Liability for tort.</li> <li>Entitlement to profit earned etc. -</li> </ul> <p>Draw up stock ledger cards and explain the contents.</p>	<p>Overhead projector</p> <p>Charts and diagrams</p>	<p>1. Draw the format for income statements, balance sheet and cashflow.</p> <p>2. Prepare published accounts</p>	<p>Lead the students to identify the importance of theory formulation in relation to Accounting practice.</p> <p>Guide the class to understand the relevance of SAS in accounting practice by way of quizzes.</p> <p>Guide the class to identify graphically the use and users of financial statements.</p> <p>Lead the students to draw the format for financial statements as provided in CAMA, SAS, etc.</p>	<p>SAS</p> <p>Internet</p> <p>Word-processor</p> <p>Flipchart</p> <p>CAMA</p> <p>Spreadsheet.</p>
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					Lead the students to prepare published accounts.	
<b>General Objective 6: Understand various accounting treatments or provisions.</b>						

	<p>6.1 Define provisions.  6.2 Identify different types of provisions.  6.3 State the reasons for provisions.  6.4 Define contingencies.  6.5 Explain the treatment and presentation of contingencies.  6.6 Explain the nature and characteristics of provisions and their relationship with income and capital measurement.  6.7 Explain the treatment of contingencies and provisions in Account.</p>	<p>Explain the different types of provisions and show the treatment of contingencies in the accounts.</p>	<p>Overhead projector  Charts and diagrams</p>	<p>1. Draw the format for income statements, balance sheet and cashflow.  2. Prepare published accounts</p>	<p>Lead the students to identify the importance of theory formulation in relation to Accounting practice.  Guide the class to understand the relevance of SAS in accounting practice by way of quizzes.  Guide the class to identify graphically the use and users of financial statements.  Lead the students to draw the format for financial</p>	<p>SAS  Internet  Word-processor  Flipchart  CAMA  Spreadsheet.</p>
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					statements as provided in CAMA, SAS, etc.	
					Lead students to prepare published accounts.	
<b>General Objective 7: Understand the various reserves and their relevance to financial reporting.</b>						

	<p>7.1 Define Reserves.</p> <p>7.2 Identify different types and characteristics of reserves.</p> <p>7.3 State the origin, purpose and application of reserves.</p> <p>7.4 Explain statutory reserves requirements including those of Banks and Insurance Companies.</p> <p>7.5 Identify the similarities and the differences between Reserves and provisions.</p> <p>7.6 Explain the Accounting treatment of Reserves.</p>	<p>Exposition defining the uses and purposes of reserves and their treatment in the ledgers and final accounts</p>	<p>Overhead projector</p> <p>Charts and diagrams</p>	<p>1. Draw the format for income statements, balance sheet and cashflow.</p> <p>2. Prepare published accounts</p>	<p>Lead the students to identify the importance of theory formulation in relation to Accounting practice.</p> <p>Guide the class to understand the relevance of SAS in accounting practice by way of quizzes.</p> <p>Guide the class to identify graphically the use and users of financial statements.</p>	<p>SAS</p> <p>Internet</p> <p>Word-processor</p> <p>Flipchart</p> <p>CAMA</p> <p>Spreadsheet.</p>
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					<p>Lead the students to draw the format for financial statements as provided in CAMA, SAS, etc.</p> <p>Lead the students to prepare published accounts.</p>	
<b>General Objective 8: Know the regulatory and statutory frame work under which accounting theory and practice operate.</b>						

	<p>8.1 Explain the structure and functions of the Nigerian Accounting Standards Board (NASB).</p> <p>8.2 State the process leading to the issue of Statements of the Accounting standards.</p> <p>8.3 Outline the contents and applications of operational standards (both local and international)</p> <p>8.4 Compare the structure and functions of the Nigerian Accounting Standard Board with the International Accounting Standard Board.</p> <p>8.5 Analyze arguments for and against Accounting Standards.</p>	<p>Explain the differences between the NASB and the Company Registry.</p> <p>Explain fully the generally accepted Accounting principles.</p> <p>Explain the provisions of the statutes as much as possible as they affect accounting theory and practice.</p>	<p>Overhead projector</p> <p>Charts and diagrams</p>	<p>1. Write on the regulatory framework of Accounting.</p> <p>2. Draw the structure of Nigerian Accounting Standards Board.</p> <p>3. Restate the accounting relevance of Acts and Guidelines such as CAMA, Insurance Act, SAS, etc.</p>	<p>Ask the students to write on the regulatory and statutory framework of Accounting.</p> <p>Organise the students into groups and lead them to restate the contents and relevance of each SAS.</p> <p>Lead the student to relate Accounting</p>	<p>SAS</p> <p>CAMA</p> <p>SEC Act.</p> <p>BOFIA</p> <p>Word-processor</p> <p>Flipchart</p>
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	<p>8.6 Explain Generally Accepted Accounting Principles, (GAAP).</p> <p>8.7 State the legal framework on which accounting theories principles and practice operate.</p> <p>8.8 Explain the accounting relevance of the various Acts and Guidelines applicable to the different companies with particular reference to:</p> <ul style="list-style-type: none"> <li>- Companies and Allied Matters Act. 1990.</li> <li>- Insurance Act</li> <li>- NAICOM Guidelines.</li> <li>- Prudential Guidelines</li> <li>- Stock Exchange Regulations.</li> <li>- Securities and Exchange guidelines.</li> <li>- Banks and other Financial Institutions Act.</li> </ul>				<p>theories with Acts and guidelines by way of quizzes.</p>	
<p><b>General Objective 9: Understand the application of specific accounting standards.</b></p>						

	<p>9.1 Define extra ordinary items.  9.2 Define exceptional items.  9.3 Distinguish between exceptional items and extra-ordinary items.  9.4 List examples of extra ordinary items and exceptional items.  9.5 Define prior year adjustment.</p>	<p>Obtain accounting standards and lead the students to examine the various topics.</p> <p>Graphically Demonstrate the calculation of each method and show their accounting treatment.</p>	<p>Overhead projector</p> <p>Charts and diagrams</p>	<ol style="list-style-type: none"> <li>1. Write on the regulatory framework of Accounting.</li> <li>2. Draw the structure of Nigerian Accounting Standards Board.</li> <li>3. Restate the</li> </ol>	<p>Ask the students to write on the regulatory and statutory framework of Accounting.</p> <p>Organise the students into groups and lead them to restate the contents and</p>	<p>SAS</p> <p>CAMA</p> <p>SEC Act.</p> <p>BOFIA</p> <p>Word-processor</p> <p>Flipchart</p>
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<p>9.6 Explain the meaning of fundamental mistake. 9.7 Define “Accounting Policy” and distinguish it from “Accounting Estimates”.</p> <p>9.8 State the distinctions between prior year adjustments and prior year items.</p> <p>9.9 Highlight the placement of each of the above items on the financial statements.</p> <p>9.10 Define the term “Deferred Taxation”.</p> <p>9.11 Explain Timing Differences.</p> <p>9.12 Explain the treatment of deferred taxation in Company Accounts.</p> <p>9.13 Define Depreciation and its concepts.</p> <p>9.14 Explain the various methods of depreciation.</p> <p>9.15 State the Advantages and disadvantages of each method.</p> <p>9.16 State the problems relating to depreciation and income measurement.</p>			<p>accounting relevance of Acts and Guidelines such as CAMA, Insurance Act, SAS, etc.</p>	<p>relevance of each SAS.</p> <p>Lead the student to relate Accounting theories with Acts and guidelines by way of quizzes.</p>	
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<b>General Objective 10: Understand inflation accounting concepts.</b>						
	10.1 Explain Historic cost. 10.2 Distinguish between historic cost accounting and current cost accounting. 10.3 Identify the effect of inflation on financial reporting. 10.4 Apply price index in preparing financial statements.	Give good examples and explain the effect of inflation on financial reporting.		1. Distinguish graphically between historic cost accounting and Inflation Accounting.  2. Prepare financial statement using price index.  3. Analyse the effect of inflation.	Ask the students to write on the difference between Inflation and Historic cost accounting.  Assist the class to prepare accounts using price index.  Group the students and ask each group to prepare accounts using different accounting packages.	SAS  Flipchart.  Internet.  Accounting packages  Word processor

<b>General Objective 11: Understand the application of computer in solving specific financial accounting problems.</b>
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<p>11.1 Explain the needs for Computers in processing Accounting information.</p> <p>11.2 Identify the various Computer software packages for the processing of financial data.</p> <p>11.3 Explain the use of Computer software in the following areas:</p> <ul style="list-style-type: none"> <li>- General and other ledger accounts.</li> <li>- Final balance and other schedules.</li> <li>- Personnel records.</li> <li>- Inventory management.</li> <li>- Treasury management</li> <li>- Accounting ratios - Final Accounts.</li> </ul>	<p>Lead students to obtain a hand-on-deck practical knowledge of computer application to these areas.</p>	<p>Overhead projector</p> <p>Computer set up with accounting package and sample data.</p>	<p>1. Prepare financial statements using various computer accounting packages.</p>	<p>Group the students and ask each group to prepare accounts using different accounting packages.</p>	<p>Computer systems.</p> <p>Accounting packages.</p> <p>Internet.</p>
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ASSESSMENT CRITERIA			
Coursework 25%	Course test %	Practical 25%	Other (Examination/project/portfolio) 50%

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 312</b>	<b>Credit Hours: 60 hours 4.0 Units</b>
<b>Course: ADVANCED COST ACCOUNTING I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: FIRST SEMESTER</b>		<b>Practical: 2 hours/week - 50%</b>

**Goal: To provide the students with the concepts, theories and application of costing methods so as to enhance their understanding on the treatment, use and the interpretation of cost accounting data.**

**GENERAL OBJECTIVES:**

**On completion of the course the students should be able to:-**

- 1.0 Understand the organization of Cost Accounting Department.**
- 2.0 Understand elements of Costs.**
- 3.0 Know the integration of Cost and Financial Accounts.**
- 4.0 Understand basic Costing Methods.**



<b>5.0</b>	<b>Understand job and batch costing.</b>
<b>6.0</b>	<b>Understand contract costing.</b>
<b>7.0</b>	<b>Know process costing.</b>
<b>8.0</b>	<b>Know Service Costing.</b>
<b>9.0</b>	<b>Understand Uniform Costing.</b>

<b>PROGRAMME HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 312</b>	<b>Credit Hours: 60 hours 4.0 Units</b>
<b>Course: ADVANCED COST ACCOUNTING I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week – 50%</b>
<b>Semester FIRST SEMESTER</b>		<b>Practical: 2 hours/week - 50%</b>

<b><i>Theoretical Content</i></b>			<b><i>Practical Content</i></b>			
<b>Week</b>	<b>General Objective 1: Understand the organization of Cost Accounting Department.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher’s Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher’s Activities</b>	<b>Resources</b>

	<p>1.1 Define Cost Accounting Department.</p> <p>1.2 Explain the functions of a Cost Accounting Department.</p> <p>1.3 Explain the administration of Cost Accounting Department.</p> <p>1.4 Compare Cost Accounting Department to other Departments in an organization.</p>	<p>Describe and illustrate Cost Accounting Department with charts.</p>	<p>Overhead projector</p>	<p>1. Demonstrate the understanding of the set up of a Cost Accounting Department, its administration and relationship with other Departments in an organization.</p>	<p>Show the organization chart of a typical Cost Accounting Department of an organisation.</p> <p>Direct students to identify its relationship to other Department.</p>	<p>Cardboard charts</p> <p>Overhead Projector and Transparency.</p>
<b>General Objective 2: Understand elements of Costs.</b>						
	<p>2.1 Explain elements of cost – materials, labour and overheads.</p>	<p>1. Illustrate with examples the components of costs.</p>	<p>Overhead projector</p>	<p>1. Write out the components of the cost of a</p>	<p>Illustrate the components of costs with</p>	<p>Overhead Projector.</p>
	<p>2.2 Explain inventory control procedures including EOQ model.</p> <p>2.3 Define Just-in-Time (JIT) systems.</p>	<p>2. Show how EOQ is calculated.</p>	<p>Charts and diagrams</p> <p>Worked examples</p>	<p>product.</p> <p>2. State inventory control procedures calculate economic order quantity using EOQ model.</p>	<p>examples and guide student s in the calculation of EOQ.</p>	<p>Transparency. Computer Software package.</p>
<b>General Objective 3: Know the integration of Cost and Financial Accounts.</b>						

	<p>3.1 Define book keeping in cost accounting.</p> <p>3.2 Prepare ledger accounts with interlocking.</p> <p>3.3 Prepare integrated ledger accounts.</p> <p>3.4 Reconcile Financial and Cost Accounting profit.</p>	<p>Demonstrate the preparation of integrated and interlocking accounts and the reconciliation of Financial and Cost Account profit.</p>	<p>Overhead projector</p> <p>Charts and diagrams</p>	<p>1. Post cost transactions into the ledger accounts.</p> <p>2. Prepare integrated accounts.</p> <p>3. Reconcile Financial and Cost Accounts profit.</p>	<p>Guide students in the preparation of cost ledger accounts and reconciliation of financial and Cost Accounts profit using spreadsheets</p>	<p>Spreadsheets.</p> <p>Overhead Projector.</p> <p>Transparency.</p>
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<b>General Objective 4: Understand basic Costing Methods.</b>						
	<p>4.1 Define specific order costing and operation costing.</p> <p>4.2 List the sub-divisions of specific order costing.</p> <p>4.3 List the sub-divisions of operation costing.</p>	<p>Explain and distinguish between specific order costing and operation costing.</p>	<p>Overhead projector</p> <p>Charts and diagrams</p>	<p>1. Compute product cost using job, batch, contract process and uniform costing.</p>	<p>Lead students in computation of product cost using various methods.</p>	<p>Spreadsheets.</p> <p>Overhead Projector.</p> <p>Transparency.</p>
<b>General Objective 5: Understand job and batch costing.</b>						
	<p>5.1 Define Job costing. Illustrate with</p> <p>5.2 Compute unit product the cost. Job and Batch costing.</p> <p>5.3 Define Batch costing.</p> <p>5.4 Compute unit cost of a product in a batch.</p> <p>5.5 Post product costs to the accounts in the cost ledger.</p>	<p>computation accounting process for</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Compute product cost using job, batch, contract process and uniform costing.</p>	<p>Lead students in computation of product cost using various methods.</p>	<p>Spreadsheets.</p> <p>Overhead Projector.</p> <p>Transparency.</p>

<b>General Objective 6: Understand contract costing.</b>						
	6.1 Define contract costing. 6.2 Compute contract cost. 6.3 Prepare contract accounts. 6.4 Evaluate work in progress.	Define and illustrate the process of contract costing with examples.	Overhead projector  Worked examples	1. Compute product cost using job, batch, contract process and uniform costing.	Lead students in computation of product cost using various methods.	Spreadsheets.  Overhead Projector.  Transparency.

<b>General Objective 7: Know process costing.</b>					
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	<p>7.1 Define process costing.  7.2 Calculate equivalent units of production.  7.3 Compile production cost.  7.4 Define scraps, wastes, normal and abnormal losses and gains.  7.5 Explain the treatment of scraps, wastes, normal and abnormal losses and gains.  7.6 Compute unit cost of production.  7.7 Evaluate work in progress using FIFO, and Weighted Average.  7.8 Prepare process accounts.  7.9 Define joint and byproducts.  7.10 Evaluate and apportion joint costs.</p>	<p>Illustrate with examples the calculation of equivalent of product cost and preparation of process accounts.</p>	<p>Overhead projector  Worked examples</p>	<p>1. Compute product cost using job, batch, contract process and uniform costing.</p>	<p>Lead students in computation of product cost using various methods.</p>	<p>Spreadsheets.  Overhead Projector.  Transparency.</p>
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<b>General Objective 8: Know Service Costing.</b>						
	<p>8.1 Define service costing.  8.2 Calculate cost per service unit.</p>	<p>Illustrate the calculation of cost per service unit.  Give gradable assignment.</p>	<p>Overhead projector  Worked examples</p>	<p>1. Compute product cost using job, batch, contract process and uniform costing.</p>	<p>Lead students in computation of product cost using various methods.</p>	<p>Spreadsheets.  Overhead Projector.  Transparency.</p>

<b>General Objective 9: Understand Uniform Costing.</b>					
9.1 Define uniform costing.	Explain uniform costing and its uses drawing comparative analyses with other costing methods.	Overhead projector	1. Compute product cost using job, batch, contract process and uniform costing.	Lead students in computation of product cost using various methods.	Spreadsheets.
9.2 State the objectives of uniform costing.		Worked examples			Overhead Projector.
9.3 State the features of uniform costing.					Transparency.
9.4 List the advantages and disadvantages of uniform costing.					

<b>ASSESSMENT CRITERIA</b>			
<b>Coursework 30%</b>	<b>Course test %</b>	<b>Practical 30%</b>	<b>Other (Examination/project/portfolio) 40%</b>

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 313</b>	<b>Credit Hours: 30hours 2 Units</b>
<b>Course: EXECUTORSHIP, TRUSTEESHIP AND BANKRUPCY LAW.</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 50 %</b>
<b>Semester: FIRST SEMESTER</b>		<b>Practical: 1 hours/week - 50%</b>

**Goal: To give specific attention to students to enable them understand the concept, principles and legal requirements relating to Executorship, Trusteeship and Bankruptcy**

**GENERAL OBJECTIVES**

On completion of this course the student should be able to:

- 1.0 Understand Bankruptcy Law.
- 2.0 Know the provisions relating to acts of Bankruptcy.
- 3.0 Understand Bankruptcy proceedings and discharge.
- 4.0 Know properties available for distribution.
- 5.0 Understand Trusteeship in Bankruptcy.
- 6.0 Know how the distributions of properties are carried out.
- 7.0 Understand Executorship law.
- 8.0 Understand the methods of devaluation of property.
- 9.0 Know classification of trusts.
- 10.0 Understand Trusteeship law.

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN</b>	<b>Code: ACC 313</b>	<b>Credit Hours: 30 hours 2 Units</b>
<b>ACCOUNTANCY</b>		
<b>Course:EXECUTORSHIP, TRUSTEESHIP AND BANKRUPTCY LAW</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 50%</b>
<b>Semester FIRST SEMESTER</b>		<b>Practical: 1 hours/week - 50%</b>

<b><i>Theoretical Content</i></b>	<b><i>Practical Content</i></b>
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Week	General Objective 1: Understand Bankruptcy Law.					
	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	1.1 Define Bankruptcy. 1.2 Distinguish between Insolvency and Bankruptcy. 1.3 Outline causes of Bankruptcy.	Explain clearly the difference between Insolvency and Bankruptcy.	Overhead projector	1. State the basic concept of Bankruptcy, insolvency and their causes.  2. State the provision of the Bankruptcy Act and the differentiate classes of debtors who may be declared bankrupt.	In groups: Ask the students to clearly distinguish between Bankruptcy and Insolvency.  Ask the students to list the causes of bankruptcy and insolvency. Guide the class in describing the classes of debtors who may be declared bankrupt.	Flipchart  Statute

<b>General Objective 2: Know the provisions relating to acts of Bankruptcy.</b>
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	<p>2.1 Outline the acts of Bankruptcy.  2.2 Explain classes of debtors who may be declared Bankrupt.  2.3 Explain the term “deferred’ debtor”.</p>	<p>Show classes of debtors who may be declared bankrupt and deal with the causes of acts of bankruptcy.</p>	<p>Overhead projector</p>	<p>1. State the basic concept of Bankruptcy, insolvency and their causes.</p> <p>2. State the provision of the Bankruptcy Act and the differentiate classes of debtors who may be declared bankrupt.</p>	<p>Ask the students to clearly distinguish between Bankruptcy and Insolvency.</p> <p>Ask the students to list the causes of bankruptcy and insolvency.</p> <p>Guide the class in describing the classes of debtors who may be declared bankrupt.</p>	<p>Flipchart  Statute.</p>
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	<p><b>General Objective 3: Understand Bankruptcy proceedings and discharge.</b></p>
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	<p>3.1 Outline bankruptcy procedures from petition to the receiving order.</p> <p>3.2 Differentiate between deeds of arrangement and scheme of arrangement.</p> <p>3.3 Explain alternatives to bankruptcy proceedings – its advantages and disadvantages.</p> <p>3.4 Describe proceedings after receiving order to the discharge of the bankrupt.</p>	<p>Explain procedures petition.</p> <p>Provide Examples.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Illustrate by way of distinction between deeds of arrangement and scheme of arrangement.</p> <p>2. Outline the bankruptcy procedures from petition to receiving order by describing proceeding after receiving order to the discharge of bankrupt.</p>	<p>Lead the students to state with appropriate examples petition procedures.</p> <p>Test students on the processing, after receiving order to the discharge. Short word processed answer report</p>	<p>Bankruptcy Act 1990.</p> <p>Word processor</p>
<b>General Objective 4: Know properties available for distribution.</b>						
	<p>4.1 Identify properties available for distribution.</p> <p>4.2 Identify properties not available for distribution.</p> <p>4.3 Describe the concepts of “Onerous properties”.</p>	<p>Give adequate illustrations on property distributions.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Classify properties available and unavailable for distribution.</p>	<p>Ask the students to illustrate property distributions.</p>	<p>Bankruptcy Act 1990.</p>
<b>General Objective 5: Understand Trusteeship in Bankruptcy.</b>						

	<p>5.1 Describe the relationship between the official receiver and the trustee.</p> <p>5.2 Outline the powers the trustee can exercise independently and those duly conferred on him by the creditors.</p> <p>5.3 Explain the duties of the trustee in Bankruptcy.</p> <p>5.4 Recapitulate on work done so far.</p>	<p>Describe the functions of the official receiver and the trustee.</p>	<p>Overhead projector</p>	<p>1. Identify the powers and duties of a trustee in Bankruptcy and outline powers that can be exercised independently by the trustee.</p>	<p>Test students understanding by simple quizzes, the relationship between the official receiver and the trustee.</p>	<p>Bankruptcy Act 1990.</p> <p>Interactive quiz on computer</p>
<b>General Objective 6: Know how the distributions of properties are carried out.</b>						
	<p>6.1 Explain the different classes of creditors.</p> <p>6.2 Explain the process of lodge proving.</p> <p>6.3 Outline the order of payment of debt.</p>	<p>Test the students on the principles and concepts so far covered.</p>	<p>Overhead projector</p> <p>Short test</p>	<p>1. Write the process of lodge proving and distinguishing different classes of creditors.</p>	<p>Lead the students to discuss classes of creditors and list the order of debt payment.</p> <p>Group presentation</p>	<p>Bankruptcy Act 1990.</p>

<b>General Objective 7: Understand Executorship Law.</b>						
7.1 Define the following terms: Executor, Will Testate, Intestate, Executrix and Beneficiaries. 7.2 State the Elements of a valid Will. 7.3 Outline the different types of Wills. 7.4 Describe the procedure for grant of probate.	Explain the problems of intestate.  Explain the consequences of a valid Will.	Overhead projector  Case study examples	1. Write out the terminologies common in executorship law.  2. State the consequences of a valid will.	Guide the student to differentiate different types of wills.  Ask the students to list the problems of intestate.	Format of a Will.  Bankruptcy Law 1990.	
<b>General Objective 8: Understand the methods of devaluation of property.</b>						
8.1 Outline the rights and duties of Executors. 8.2 Explain the Executor and the Administrator. 8.3 Describe family provision	Explain methods of property devaluation.	Overhead projector  Worked examples	1. Apply the skills acquired on the methods of property devaluation.	Lead the class into discussion, to outline the rights and duties of executors.	Stature	
<b>General Objective 9: Know classification of trusts.</b>						
9.1 Define different classes of trusts. 9.2 Explain the term “creation of trusts”. 9.3 Describe the concepts of charitable trusts. 9.4 Explain who may be trustees or beneficiaries.	Illustrate the process or creation of trusts.	Overhead projector  Worked examples	1. Identify the creation and classes of trusts and who may be trustees or beneficiaries.	Ask the students to illustrate the process of trusts creation in a short report	Word processor	

<b>General Objective 10: Understand Trusteeship Law.</b>						
10.1 Describe the process of appointment and confirmation of trustees.	Illustrate graphically, use a format or appointment letter and explain clearly the term, committee of inspection.	Overhead projector	1. Describe the process of appointment and confirmation and remuneration of trustees.	Ask the class to form a discussion group and discuss the trustees liability for breach of trusts citing relevant decided cases.	Bankruptcy Act 1990.	
10.2 Explain the role of Board of Trustee and Committee of Inspection		Graphs and charts				
10.3 Describe trustees liabilities for breach of trusts.						
10.4 Describe the rights, privileges and remuneration of trustees.						

<b>ASSESSMENT CRITERIA</b>			
<b>Coursework</b> 25%	<b>Course test</b> %	<b>Practical</b> 25%	<b>Other (Examination/project/portfolio)</b> 50%

<b>PROGRAMME:</b> <b>HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 315</b>	<b>Credit Hours: 45 hours</b>
<b>Course: QUANTITATIVE</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 33%</b>

<b>TECHNIQUES</b>		
<b>Semester: FIRST SEMESTER</b>		<b>Practical: 2 hours/week - 67%</b>

**Goal: This course is designed to provide the student with quantitative techniques for management decisions.**

**GENERAL OBJECTIVES:**

**On completion of this course the student should be able to:**

- 1.0 Understand decision analyses.**
- 2.0 Understand Operational Research Methodology today.**
- 3.0 Understand modeling.**
- 4.0 Understand the process of single stage decision theory.**
- 5.0 Understand the process of multi-stage decisions theory.**
- 6.0 Understand Inventory Control and Production Model.**
- 7.0 Know Queuing Theory.**
- 8.0 Understand Simulation.**
- 9.0 Understand Linear Programming.**
- 10.0 Understand Special Purpose Algorithm: Transportation, Assignment and Branch-and-Bond-method.**
- 11.0 Understand PERT, SPM and Network Analysis.**

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 315</b>	<b>Credit Hours: 45 hours</b>
<b>Course: QUANTITATIVE TECHNIQUES</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 33%</b>
<b>Semester FIRST SEMESTER</b>		<b>Practical: 2 hours/week - 67%</b>

<b><i>Theoretical Content</i></b>				<b><i>Practical Content</i></b>		
<b>Week</b>	<b>General Objective 1: Understand decision analyses.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
	1.1 Define the concept of analysis. 1.2 Define decision making. 1.3 Identify decision situation. 1.4 Explain decision making process. 1.5 Explain scientific approach to decision making.	Define and explain decision, decision situation, process and analysis.	Overhead projector	Understanding of the nature of decision making. Understanding of the scientific approach to decision making	Group discussion followed by presentation to the class concerning the nature of decision making	Flipchart



<b>General Objective 2: Understand Operational Research Methodology today.</b>						
2.1 Define an operation. 2.2 Explain concept of operational research. 2.3 Explain basic structures of or for decision making process.	Define and explain O.R., its characteristics, structure and operational stages.	Overhead projector	Ability to understand and apply operational research methodology	Group exercise matching operational research methodology to a variety of	Internet  Flipchart	
2.4 Explain O.R. stage in developing countries, (2.5) Solve O.R. type problems.				different commercial scenarios		
<b>General Objective 3: Understand Modelling.</b>						
3.1 Explain the nature of models. 3.2 Explain the uses of models. 3.3 Identify advantages and disadvantages of models. 3.4 Explain the process of modeling. 3.5 Classify models e.g. ICONIC, analogue, symbolic/mathematical etc. 3.6 Identify advantages and limitations of mathematical models. 3.7 Prototypes in O.R.	Define and explain modeling. Explain the process and types of modeling. Explain various prototype in O.R. to date.  Carry out visitations' to places where models are located e.g. libraries.	Overhead projector  Worked examples	Understanding of the nature and application of business modeling techniques to business scenarios	Students to produce a spreadsheet showing the effects of various interest rates on a typical loan agreement	Spreadsheet  Case study	

<b>General Objective 4: Understand the process of single stage decision theory.</b>					
4.1 Explain decision under certainty. 4.2 Explain decision under risk. 4.3 Explain decision under uncertainty.	Solve case studies on decision under risk and uncertainty.	Overhead projector  Case studies	Understanding of the nature and application of decision theory with respect to business scenarios	Students to work in groups solving case study examples under uncertainty	Flipchart  Case Study
<b>General Objective 5: Understand the process of multi-stage decisions theory.</b>					
5.1 Identify multi-stage decision situation. 5.2 Formulate problems into decision tree. 5.3 Solve and interpret	Solve case studies on decision tree problems.	Overhead projector  Case studies	Ability to understand and use decision trees to solve business problems	Students to solve decision problems using decision trees	Decision tree statistical package on Excel spreadsheet
	decision tree problems.				
<b>General Objective 6: Understand Inventory Control and Production Model.</b>					

	<p>6.1 Derive inventory model under non-instantaneous supply.</p> <p>6.2 Derive EOQ model under non-instantaneous supply.</p> <p>6.3 Solve EOQ problems under instantaneous supply.</p> <p>6.4 Derive inventory model under non-instantaneous supply.</p> <p>6.5 Derive EOQ model under non-instantaneous supply</p> <p>6.6 .Solve EOQ problems under non-instantaneous supply.</p>	<p>Assign and solve problems and/or case studies on Inventory problems.</p> <p>Arrange visitation to Company stores and observe stock taking.</p>	<p>Overhead projector</p> <p>Case studies</p>	<p>Ability to work out and apply EOQ model.</p> <p>Understanding of the issues and importance of effective inventory control.</p>	<p>Students to work on EOQ problems and present as a word processed exercise.</p>	<p>Sample problems</p> <p>Word processor</p>
<b>General Objective 7: Know Queuing Theory.</b>						
	<p>7.1 Explain the concept of queuing (waiting lines).</p> <p>7.2 Explain queuing objectives and cost behaviour.</p> <p>7.3 Explain the assumptions of queuing model.</p> <p>7.4 Formulate single server model.</p> <p>7.5 Explain cost analysis in queuing.</p>	<p>Explain Queuing problems and solve case studies on queue problems.</p> <p>Carry out visitations to banks hospitals and traffic point where there are queues.</p>	<p>Overhead projector</p> <p>Case studies</p>	<p>Ability to understand and solve queuing problems in service situations.</p>	<p>Group exercise to solve a complex business case study scenario.</p> <p>Group present findings to class</p>	<p>Internet</p> <p>Flipchart</p> <p>Powerpoint/ flipchart</p>

<b>General Objective 8: Understand Simulation.</b>
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	8.1 Explain general nature of simulation. 8.2 Identify the advantages and limitations of simulation. 8.3 Explain the Monte Carlo simulation method. 8.4 Apply simulation to solving real life cost analysis problems.	Explain and solve case studies on simulation problems.	Overhead projector  Case studies	Ability to devise simulated programmes to solve business problems	Students to test the outcomes of a marketing scenario using simulated outcomes.  Group presentation	Case study  Internet  Powerpoint/ Flipchart
<b>General Objective 9: Understand Linear Programming.</b>						
	9.1 Define Linear Programming. 9.2 Identify the major requirements of L.P. problems. 9.3 Explain allocation problems. 9.4 Identify the properties of LP 9.5 Explain the assumptions of LP model. 9.6 Formulate LP model-maximization and minimization. 9.7 Solve LP problems:- - Graphical approach (maximization and minimization). - Simplex Method (maximization and minimization). 9.8 Explain the concept of duality in L.P. 9.9 Solve dual L.P. problems.	Explain L.P. problems.  Solve case studies on L.P. problems.	Overhead projector  Case studies	Ability to understand and solve problems linear programming techniques	Students to use linear programming to solve several project scheduling problems.  Group presentation	Case study  Internet  Powerpoint/ Flipchart
<b>General Objective 10: Understand Special Purpose Algorithm: Transportation, Assignment and Branch-and-Bond-</b>						

method.					
	<p>10.1 Explain the nature of transportation problems.</p> <p>10.2 Explain the characteristics of transportation problems.</p> <p>10.3 Formulate transportation models.</p> <p>10.4 Solve transportation problems.</p> <p>10.5 Explain the concept of MODI Method.</p> <p>10.6 Explain assignment method.</p> <p>10.7 Explain Branch-andBond method of assignment problem.</p> <p>10.8 Distinguish between assignment problem and L.P. problem.</p> <p>10.9 Identify the difference between assignment and transportation problem.</p> <p>10.10 Formulate assignment model.</p> <p>10.11 Solve assignment problems using assignment model.</p> <p>10.12 Solve transportation problems using L.P. method.</p>	<p>Explain transportation problems.</p> <p>Solve case studies on transportation problems.</p>	<p>Case study</p> <p>Internet</p> <p>Powerpoint/ Flipchart</p>	<p>Ability to solve transportation problems using the above techniques.</p>	<p>Students to research and solve a case study business transportation problem.</p> <p>Individual short report produced</p> <p>Word processor</p> <p>Internet</p> <p>Case study</p>

<b>General Objective 11: Understand PERT, SPM and Network Analysis.</b>						
	11.1 Define PERT. 11.2 Explain the general	Explain with graphic illustration, network analysis	Overhead projector	Ability to understand and apply network analysis	Students to work on case	Computer statistical
	nature of network analysis and project scheduling. 11.3 Distinguish between repetitive and nonrepetitive operations. 11.4 Draw simple project network analyzing activities and the events. 11.5 Sketch several activities showing beginning and ending events. 11.6 Explain the concept of TE, TL, Slack and Negative Slack. 11.7 Explain CBM . 11.8 Construct a PERT network and compute TE, TL, and S for all the events. 11.9 Explain project crasing techniques. 11.10 Construct a network scheduling for problems with resource limitations.	and project scheduling.  Solve case studies on network analysis problems.  Construct network for problems with limited resources.	Case studies	and other decision making techniques	studies and draw network solutions using computer statistical package	package  Case study

**ASSESSMENT CRITERIA**

<b>Coursework 30%</b>	<b>Course test %</b>	<b>Practical 30%</b>	<b>Other (Examination/project/portfolio) 40%</b>
<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 316</b>	<b>Credit Hours: 45 hours</b>	
<b>Course: PUBLIC FINANCE</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 33%</b>	
<b>Semester: 1</b>		<b>Practical: 2 hours/week - 67%</b>	

Goal: To expose the student to the fundamentals of public finance and the working machinery of Nigerian Economic System so as to be able to analyse the Nigerian Monetary and fiscal policy in terms of revenue generation and resource allocation.

**GENERAL OBJECTIVES:**

**On completion of this course the student should be able to:**

- 1.0 Understand the fundamental of public finance.**
- 2.0 Know the mechanics of monetary and fiscal policies and interest rates.**
- 3.0 Know Federal Government Sources of revenue.**

- 4.0 Understand the major Federal, State and Local Government expenditure.**
- 5.0 Understand Government budgeting system.**
- 6.0 Understand National/personal income, expenditure and deductions.**
- 7.0 Understand Nigerian tax structure.**
- 8.0 Appreciate National and State development plans in Nigeria.**
- 9.0 Understand Debt management strategies.**

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 316</b>	<b>Credit Hours: 45 hours</b>
<b>Course: PUBLIC FINANCE</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 33%</b>
<b>Semester: 1</b>		<b>Practical: 2 hours/week - 67%</b>

<b><i>Theoretical Content</i></b>			<b><i>Practical Content</i></b>			
<b>Week</b>	<b>General Objective 1: Understand the fundamental of public finance.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>



	<p>1.1 Define Public Finance.  1.2 Explain revenue and expenditure patterns.  1.3 Explain Fiscal policies and programmes.</p>	<ul style="list-style-type: none"> <li>- Explain in single terms the meaning of public finance.</li> <li>- Explain historical evolution of Public Finance.</li> <li>- Distinguish revenue and expenditure pattern of the three tiers of government.</li> <li>- Explain various government fiscal policy programmes. (monetary/economic and tax policies).</li> </ul>	<p><b>Overhead projector</b></p>	<p>Understanding of the nature and specific issues relating to public finance</p>	<p>Students to research the range and extent of public enterprises within Nigeria and their funding requirements</p> <p>Group presentation</p>	<p>Internet</p> <p>Flipchart</p>
<p><b>General Objective 2: Know the mechanics of monetary and fiscal policies and interest rates.</b></p>						

	<p>2.1 Define monetary and fiscal policies and the different objectives.</p> <p>2.2 Explain the effects of monetary and fiscal policies on the economy.</p> <p>2.3 Identify the role of interest rates as an economic recovery measure.</p> <p>2.4 Explain the effect of interest rates and other measures on economic policies.</p>	<ul style="list-style-type: none"> <li>- Explain the difference between fiscal policy and monetary policy and the objectives aimed to achieve.</li> <li>- Describe the effect of monetary and fiscal policies on the economy with examples.</li> <li>- Explain the role of interest rates on the economic recovery and policies.</li> </ul>	<p><b>Overhead projector</b></p>	<p>Understand the basic working of monetary and fiscal policies and their relationship to interest rates</p>	<p>Group research based around case study.</p> <p>Presentation of findings to class</p>	<p>Internet</p> <p>Flipchart</p>
<p><b>General Objective 3: Know Federal Government Sources of revenue.</b></p>						
	<p>3.1 Explain receipts and expenditure.</p> <p>3.2 State the various sources of funds to the Federal Government.</p> <p>3.3 Identify the major sources of States and Local Government Revenue.</p> <p>3.4 Explain the terms surplus and deficit as they relate to government receipts and expenditure.</p>	<ul style="list-style-type: none"> <li>- Differentiate between various receipts and expenditure. - Explain various sources of funds/revenue for the Federal, State and Local Government.</li> <li>- Explain surplus and deficit in relation to government receipts and expenditure.</li> </ul>	<p><b>Overhead projector</b></p>	<p>Understand and explain the various sources of federal revenue</p>	<p>Students to complete an individual assignment detailing the major components of government income and expenditure</p>	<p>Internet</p> <p>Word processor</p> <p>Assignment brief</p>

<b>General Objective 4: Understand the major Federal, State and Local Government expenditure.</b>						
	4.1 Define the three tiers of Government. 4.2 Identify the nature and purpose of Government	- Describe with emphasis the purpose of government expenditure	<b>Overhead projector</b>  Case studies	Understand and explain the various components of federal, state and local government expenditure.	Students to complete an individual assignment	Internet  Word processor
	4.3 Explain the importance of these programmes. 4.4 State the economic effects of these programmes on Nigerians.	programmes, and their importance. - Explain the economic effect of government expenditure programmes.			detailing the major components of government income and expenditure	Assignment brief
<b>General Objective 5: Understand Government budgeting system.</b>						
	5.1 Define budgets, and budgeting systems. 5.2 State types of budgets. 5.3 Explain budgeting control process. 5.4 Explain the impact of government budgeting, taxing and spending on the economy. 5.5 State Government budgeting limitations.	- Explain the differences between budget, and budgeting. - Demonstrate comparative analysis of current and previous budget, actual and budgeting. - Describe government limitations in budgeting and spending. - Causes of non- implementation	Overhead projector	Ability to demonstrate a full understanding of the government budgeting system	Students to analyse in groups the latest national budget and to note any year on year changes in spending priorities.  Group feedback to class	Budget books  Internet  Flipchart

		of budget should be identified.				
<b>General Objective 6: Understand National/personal income, expenditure and deductions.</b>						
6.1 Define national Income and Personal-Income. 6.2 Explain what constitutes a personal income and deductions. 6.3 Distinguish between national and personal incomes.	- Describe the difference between national and personal income. - Personal allowances and reliefs should be explained. - Compute National	Income.	Overhead projector	Ability to explain the nature and differences between personal deductions and national income	Students to work in groups to produce a word processed report defining and explaining the nature of personal versus national	Word processor Internet National Budget
6.4 State the effects of deductions on personal incomes.					income and expenditure	

<b>General Objective 7: Understand Nigerian tax structure.</b>						
	7.1 Define taxes and rates. 7.2 Describe the Nigerian tax environment. 7.3 Compare the Nigerian Tax systems with those of other countries. 7.4 Explain the Nigerian tax system and structure. 7.5 State the economic effects of Nigerian tax systems on the economy. 7.6 Identify some defects/flaws in the Nigerian tax system.	- Explain the terminology tax and/tax-rate.  - Describe the Nigerian tax system and its affect on the economy.	Overhead projector	Students are able to explain and understand the Nigerian system of taxation	Students to produce a short report comparing and Nigerian tax system with that of another major country	Word processor  Internet

<b>General Objective 8: Appreciate National and State development plans in Nigeria.</b>
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	<p>8.1 Define development plans. 8.2 Enumerate some national and state development plans. 8.3 Identify some defects in Nigerian development plans. 8.4 Evaluate the harmonization of the development programmes and budget by the Federal Government.</p>	<ul style="list-style-type: none"> <li>- Define development plans.</li> <li>- Analyze previous Governments' development plans. Assess various development programmes and budgets of the Federal Government.</li> </ul>	<p>Overhead projector</p> <p>Samples of development plans</p>	<p>Ability to explain and understand the need for development plans and the issues around effective implementation</p>	<p>Class discussion using research material from the internet and newspapers etc.</p>	<p>Internet</p> <p>Newspapers</p>
<b>General Objective 9: Understand Debt management strategies.</b>						
	<p>9.1 Define debts and debt management. 9.2 Define public debt. 9.3 Explain the types and classification of debts (domestic and international debts). 9.4 Describe the growth of public debt in Nigeria and some other African Countries. 9.5 Explain strategies for debt management. 9.6 Explain the effect of</p>	<ul style="list-style-type: none"> <li>- Explain the meaning, types and classification of public debt.</li> <li>- Distinguish between domestic and international debt and how they are sourced and serviced.</li> <li>- Explain the implication of the growth of public debt on the economy in both</li> </ul>	<p>Overhead projector</p>	<p>A full appreciation of the nature of debt finance, its sources and application within the Nigerian public sector</p>	<p>Students to complete an investigation into the sources and application of debt finance within the Nigerian public sector</p>	<p>Internet</p> <p>Government Publications</p> <p>Newspapers etc.</p>

	<p>bad debt management on the Nigerian economy.</p> <p>9.7 Explain measures for minimizing or reducing the national debt.</p> <p>9.8 Evaluate the management of debt in Nigeria.</p>	<p>short and long run. - Explain in detail the trend of Nigeria's debt financing and its impact on the economy. - Analyze current issues on public debt sources and management. (Nigerian &amp; Newshoring Countries).</p> <p>- Explain the role of creditors' organization.</p>				
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<b>ASSESSMENT CRITERIA</b>			
<b>Coursework</b> <b>25%</b>	<b>Course test</b> <b>%</b>	<b>Practical</b> <b>25%</b>	<b>Other (Examination/project/portfolio)</b> <b>50%</b>

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 317</b>	<b>Credit Hours:30 hours</b>
<b>Course: MANAGEMENT INFORMATION SYSTEM I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 50%</b>
<b>Semester: 1</b>		<b>Practical: 1 hours/week - 50%</b>

**Goal: This course is designed to acquaint the student with the application and the use of Computers in industry and commerce and with further developments in information systems.**

**GENERAL OBJECTIVES:**

**On completion of this course the student should be able to:**

- 1.0 Understand Management Information System.**
- 2.0 Understand Software System.**
- 3.0 Understand Programming.**
- 4.0 Understand System Analysis and Design.**
- 5.0 Understand The Internet.**



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<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 317</b>	<b>Credit Hours: 30 hours</b>
<b>Course: MANAGEMENT INFORMATION SYSTEM I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 50%</b>
<b>Semester</b>		<b>Practical: 1 hours/week - 50%</b>

<i>Theoretical Content</i>			<i>Practical Content</i>			
<b>Week</b>	<b>General Objective 1: Understand Management Information System.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

	<p>1.1 Define Data and Information.  1.2 Explain attributes of information.  1.3 Describe Information Systems.  1.4 Explain Computer based Information System.  1.5 Describe Real time and Online.  1.6 Explain Time sharing.  1.7 Describe Net working.</p>	<ul style="list-style-type: none"> <li>- Demonstrate how raw data becomes information through appropriate examples.</li> <li>- Communicate the meaning of Net Working by a chart.</li> </ul>	Overhead projector	Understanding of the scope and nature of MI systems	Guide students in groups to draw a flow chart noting the key elements in a commercial MIS	Flipchart
<b>General Objective 2: Understand Software System.</b>						
	2.1 Explain types of	- Exhibit appropriate	Computer	Students to be aware of	Students to	Internet
	<p>Software.  2.2 Describe Operating System.  2.3 Describe Application Packages.</p>	software packages on different applications like lotus 1,2,3. Excel etc.	packages	the nature and scope of current software applications	research software companies on the web and feedback in class discussion	
<b>General Objective 3: Understand Programming.</b>						

	<p>3.1 State stages involved in Programming.</p> <p>3.2 Describe problem definition.</p> <p>3.3 Describe analysis of problem and modeling.</p> <p>3.4 Explain programme structure.</p> <p>3.5 Design an algorithm/Flow chart.</p> <p>3.6 Describe inputting programme into the Computer.</p> <p>3.7 Explain running of the programme with test data.</p> <p>3.8 Describe documentation.</p> <p>3.9 Explain introduction to Basic programming.</p>	<p>- Use flow chart identifying a particular problem and create a model to solve the problem.</p>	<p>Overhead projector</p> <p>Flow chart</p>	<p>Understanding of the skills required to write software applications</p>	<p>No activity necessary</p>	
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	<p><b>General Objective 4: Understand System Analysis and Design.</b></p>
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	<p>4.1 Define system development circle.</p> <p>4.2 Describe Data base management.</p> <p>4.3 Describe feasibility study.</p> <p>4.4 Explain economic feasibility.</p> <p>4.5 Explain social feasibility.</p> <p>4.6 Explain technological feasibility.</p> <p>4.7 Describe system analysis and design.</p> <p>4.8 Describe Computer library and back up facilities.</p> <p>4.9 Explain implementation and documentation.</p>	<p>Explain the system design by a chart showing different stages of system development.</p>	<p>Overhead projector</p> <p>Charts</p>	<p>Ability to design and analyse simple data management systems</p>	<p>Students to produce a flow chart showing the key data flows in a typical sales department</p>	<p>Flipchart</p> <p>Computer drawing application (within word)</p>
<b>General Objective 5: Understand The Internet.</b>						
	<p>5.1 Define Internet.</p> <p>5.2 Describe Services available on Internet.</p> <p>5.3 State major networks.</p> <p>5.4 Explain types of access.</p> <p>5.5 Describe Internet addressing.</p>	<p>Demonstrate how to browse and access different web sites of the Internet.</p>	<p>Internet</p>	<p>Students able to undertake detailed research using the internet to solve a range of information needs</p>	<p>Students will demonstrate aptitude whilst doing research connected with the majority of the course units</p>	<p>Internet</p>

<b>ASSESSMENT CRITERIA</b>			
<b>Coursework 50%</b>	<b>Course test %</b>	<b>Practical 50%</b>	<b>Other (Examination/project/portfolio) %</b>

PROGRAMME: HIGHER NATIONAL DIPLOMA IN BANKING AND FINANCE	Code: HBF 427	Credit Hours: 60 hours
Course: Managerial Economics	Pre-requisite:	Theoretical: 3 hours/week - 75%
Semester: 4		Practical: 1 hours/week - 25%

Goal: To give special attention to theories interpretation and application of concepts of managerial economies so as to enhance the student's understanding of the various methods and techniques used in managerial decisions.

**GENERAL OBJECTIVES:**

On completion of this course, the student should be able to:

- 1.0 Understand the scope of managerial economics.
- 2.0 Know a working definition of business objectives.
- 3.0 Understand the importance of Investment decisions in both private and public enterprises.
- 4.0 Understand fundamental issues involved in pricing including the techniques used in both private and public sectors of the economy.
- 5.0 Understand some basic ideas of the demand side of markets.
- 6.0 Understand indifference theory- (alternative method of explaining the consumers behaviour).
- 7.0 Understand theory of the firm: (The operations of the economic agents performing with the different market structures).
- 8.0 Understand corporate strategy.

9.0 Understand cost analysis.
10.0 Understand the different types of business organization.
11.0 Understand operation research techniques.

PROGRAMME: HIGHER NATIONAL DIPLOMA IN BANKING & FINANCE	Code: HBF 427	Credit Hours: 60 hours
Course: : Managerial Economics	Pre-requisite:	Theoretical: 3 hours/week - 75%
<b>Semester: 4</b>		Practical: 1 hours/week - 25%

<i>Theoretical Content</i>			<i>Practical Content</i>			
<b>Week</b>	General Objective 1: Understand the scope of managerial economics					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
1	1.1 Give a working definition of managerial economics. 1.2 Explain micro-economic theory in business decision-making (consumer theory, pricing theory, demand analysis, cost theory etc).	1. Provide student with aid of a simple example a clear meaning. 2. Lead the student in examining the application of economic theory to business problems.	<b>Textbooks, journals, magazines and other relevant materials.</b>	<b>Understand the working definition of managerial economics. Understand consumer theory, pricing cost theory and demand analysis.</b>	<b>Generate a mathematical problem to arouse student understanding</b>	<b>Class quiz. Class exercise.</b>
General Objective 2: Know a working definition of business objectives						

1	1.1 Define profit as an objective. 1.2 Evaluate the internal and external influence of objective.	<b>1. Provide a clear explanation of profit among other business objectives.</b> <b>2. Lead the student in appraising some of the influencing factors.</b>	- ditto	Analyse profit as an objective. Analyse both endogenous and exogenous variables influencing objective.	Express profit in form of equation. Formulate mathematical equation for student to solve.	Mathematical tools.  Computer statistical package
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<b>General Objective 3: Understand the importance of Investment decisions in both private and public enterprises</b>						
2 -3	3.1 Explain the nature of investment decisions. existing nature of 3.2 Describe modern techniques of investment appraisal and related problems. examining 3.3 Compare and distinguish between present value and internal rate of return. work out solutions to 3.4 Describe traditional methods of investment appraisal. 3.5 Explain cost/benefit analysis and public expenditure. the	Explain of the investment. Lead the student in modern techniques of net investment and some examples. Provide explanation on conventional methods and its shortcomings. 4. Illustrate with aid of data and graph an analysis of nonconventional techniques used in public expenditure appraisal.	Charts, Overhead Projector, Text book, Journal and Magazines.	<b>Understand investment decisions.</b> <b>Understand investment and project appraisal.</b> <b>Understand feasibility of project. Analyse and understand NPV, IRR and other methods of investment appraisal.</b> <b>Understand cost/benefit analysis</b>	<b>Design an investment proposal.</b> <b>Spur students to appraise it with different methods.</b>	<b>Case studies.</b> <b>Mathematical/ statistical software and tables.</b>

General Objective 4: Understand fundamental issues involved in pricing including the techniques used in both private and public sectors of the economy						
4	<p>4.1 Explain the complications of pricing.</p> <p>4.2 Explain the different pricing techniques in use – marginal pricing, average pricing, breakeven pricing, mark-up etc.</p> <p>4.3 Identify the correct approach to pricing of products.</p>	<p><b>1. Lead the student in examining the intricate issues of pricing products with a reference to the banking industry.</b></p> <p><b>2. Provide an elaborate explanation with a solved problem.</b></p> <p><b>3. Provide a critical analysis with an</b></p>	- do	<p><b>Understand pricing theories. Analyse and understand break-even point and mark-up policies.</b></p>	<p><b>Use revenue tables and curves to determine break-even point.</b></p>	<p><b>Charts, graphs and diagrams.</b></p> <p><b>Statistical software package</b></p>
		exercise.				
General Objective 5: Understand some basic ideas of the demand side of markets						



5 - 6	<p><b>5.1 Define demand.</b></p> <p><b>5.2 Explain the different levels of demand.</b></p> <p><b>5.3 Analyse the determinants of demand.</b></p> <p><b>5.4 Explain methods of demand forecasting-time series analysis, regression analysis etc.</b></p> <p><b>5.5 Explain deficiencies of traditional demand theory.</b></p> <p><b>5.6 Explain the empirical evidence on advertising and pricing in influencing quantity demanded.</b></p>	<p><b>1. Provide the student with clear meaning.</b></p> <p><b>2. Instruct the student with aid of a clear labeled diagram the levels of demand and desire mathematically the demand equation.</b></p> <p><b>3. Illustrate with aid of graph to the student the examined factors that influence demand.</b></p> <p><b>4. Provide an analytical explanation with aid of graph.</b></p> <p><b>5. Lead the student in identifying major weaknesses.</b></p> <p><b>6. Lead the student in making a critical examination of the effects with supporting data.</b></p>	<p><b>Charts, Overhead Projector, Audio Visual, Transparent, etc.</b></p> <p><b>Textbook, Journal and Magazines.</b></p>	<p><b>Understand demand analysis.</b></p> <p><b>Explain hypothetical and empirical demand tables and curves.</b></p> <p><b>Explain and understand factors influencing demand.</b></p>	<p><b>Explain demand with tables and diagrams.</b></p> <p><b>Lead students to understand the complexity of demand theory as a tool.</b></p> <p><b>Use mathematical equation to express demand.</b></p>	<p><b>Charts, graphs and diagrams.</b></p> <p><b>Mathematical equations.</b></p> <p><b>Case studies.</b></p> <p><b>Statistical software package</b></p>
General Objective 6: Understand indifference theory- (alternative method of explaining the consumers behaviour)						
7 - 8	<p><b>6.1 Define indifference curve.</b></p> <p><b>6.2 Construct an indifference curve using hypothetical or actual figures.</b></p> <p><b>6.3 State the characteristics of indifference curves and their</b></p>	<p><b>1. Provide a clear meaning.</b></p> <p><b>2. Illustrate to the student using given data the graphing of indifference</b></p>	<p><b>Textbooks, Journals, Magazines, etc.</b></p>	<p><b>Analyse and understand indifference curves.</b></p> <p><b>Analyse the budget line.</b></p> <p><b>Explain budget constraint and the</b></p>	<p><b>Use X and Y axis graph to explain budget line.</b></p> <p><b>Impose indifference</b></p>	<p><b>Graph and diagram.</b></p> <p><b>Computer statistical package</b></p>

	<p>significance for the consumer.          6.4 Construct a budget line.          6.5 Use the combination of budget line and indifference curve to predict some consumer behaviours.</p>	<p><b>curve.</b>  <b>3. Illustrate using graph, the properties and provide explanation on their importance.</b>  <b>4. Provide the meaning and illustrate the construction of the graph.</b>  <b>5. Illustrate to the student graphically and derive the equilibrium position.</b></p>	<p>Charts,          Overhead Projector,          Transparent, Clipboard,          Audio-visual, Textbooks,          Journals.</p>	<p><b>feasible region within which a consumer can purchase.</b></p>	<p><b>curves to determine consumption level.</b></p>	
<p><b>General Objective 7: Understand theory of the firm: (The operations of the economic agents performing with the different market structures)</b></p>						

9 - 10	<p>7.1 Explain the characteristics of a perfectly competitive market.</p> <p>7.2 Illustrate the nature of demand facing a firm in a perfectly competitive market.</p> <p>7.1 Describe the short-run and longrun equilibrium of a competitive firm.</p> <p>7.2 Analyze the concepts of economics of scale.</p> <p>7.3 Define pure monopoly and the distinguishing features.</p> <p>7.4 Demonstrate the nature of revenue and demand facing a monopolist.</p> <p>7.5 Define imperfect competition.</p> <p>7.6 Describe oligopoly.</p>	<p><b>1. Provide the student with a clear definition, meaning and the features.</b></p> <p><b>2. Provide an explanation with graphical illustrations.</b></p> <p><b>3. Illustrate with aid of a graph the equilibrium positions.</b></p> <p><b>4. Lead the student in examining the concept with an exercise.</b></p> <p><b>5. Provide a clear meaning and identify the features to the student.</b></p> <p><b>6. Illustrate with graphical presentation</b></p>	<p>Textbooks, Journals, Magazines, etc.</p> <p>Charts, Overhead Projector, Transparent, Clipboard, Audio Visual.</p>	<p><b>Explain and understand the features of perfectly competitive market. Analyse and understand the nature of demand facing a perfectly competitive market. Analyse and understand short and long run equilibrium of a competitive firm. Understand the definition of monopoly, oligopoly, monoproxxy etc. Analyse the nature of</b></p>	<p><b>Illustrate features of perfectly competitive market, monopoly, oligopoly etc. Draw diagram to show the nature of demand curve facing the market. List examples of markets.</b></p>	<p><b>Graphs and diagrams.</b></p> <p><b>Word processor</b></p> <p><b>Internet research</b></p>
		<p><b>to the student.</b></p> <p><b>7. Provide the student with a clear meaning.</b></p> <p><b>8. Lead an explanation on the concept/market with a graphical illustration.</b></p>		<p><b>demand facing each type of market.</b></p>		
General Objective 8: Understand corporate strategy						

11	<p>8.1 Define corporate strategy.</p> <p>8.2 Explain why strategic formulation is necessary for each firm.</p> <p>8.3 Evaluate both general consideration and economic issues.</p> <p>8.4 Distinguish between environmental opportunity and corporate competence.</p>	<p><b>1. Provide a clear meaning.</b></p> <p><b>2. Provide a meaning and explain the desirability or otherwise to a firm.</b></p> <p><b>3. Lead the student in examining the situation.</b></p> <p><b>4. Provide a thorough explanation with practical examples.</b></p>	Textbooks, Journals, Magazines and other relevant materials.	<p><b>Understand full meaning of corporate strategy.</b></p> <p><b>Explain and understand the necessity of strategic information.</b> Appraise and understand general and economic issues for corporate strategy formulation.</p> <p><b>Understand the difference between environmental opportunity and corporate competence.</b></p>	<p><b>Explain corporate strategy and the issues involved.</b></p>	<p><b>Examples.</b></p>
<b>General Objective 9: Understand cost analysis</b>						
12 -13	<p>9.1 Differentiate between cost for the economists and non-economists.</p> <p>9.2 Analyze the short-run and longrun cost behaviour.</p> <p>9.3 Explain the usefulness and application of cost for decision-</p>	<p><b>1. Provide the student with a clear distinction.</b></p> <p><b>2. Illustrate with aid of a graph to the student the different</b></p>	Charts, Overhead Projector, Transparent, Textbooks, Magazines	<p><b>Analyse economic and non-economic costs.</b></p> <p><b>Analyse and understand short and long run behaviour of cost.</b></p>	<p><b>Illustrate cost analysis with the aid of graph and diagram.</b></p> <p><b>Lead students</b></p>	<p><b>Cases, diagrams and graphs.</b></p> <p><b>Computer statistical</b></p>

	<p>making.</p> <p>9.4 Make an estimation of the shortrun and long-run average cost curves.</p> <p>9.5 Evaluate results of empirical research.</p>	<p><b>cost behaviour.</b></p> <p><b>3. Provide an explanation on the usefulness and application of cost analysis.</b></p> <p><b>4. Illustrate to the student with aid of a diagram the different AVC position.</b></p> <p><b>5. Provide an exercise (case study) on cost analysis to the student.</b></p>	<p>and Journals.</p> <p>Textbooks, Journals, Magazines and other relevant materials.</p> <p>Charts, Overhead Projector, Audio-Visual, Books, Journals and Magazines.</p>	<p><b>Explain application of cost for decision making.</b></p>	<p><b>to know various types of costs. Adjust case studies to explain cost curves.</b></p>	<p><b>package</b></p>
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<p>General Objective 10: Understand the different types of business organization</p>
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14	10.1 Explain forms of business organization. 10.2 Explain types of organizational form. 10.3 Evaluate choice of organizational forms.	1. Provide a clear explanation to the student. 2. Lead the student in examining the types. 3. Instruct the student to examine the merit or otherwise of each form.	<b>Books, Journals, Magazines and other relevant materials.</b>	<b>Understand forms of business organisation; one-man business, partnership, private and public limited company, public corporation. Analyse and understand features. Understand memorandum and articles of association.</b>	<b>List examples of various forms of business organisation. Lead students to relate size of companies with their features.</b>	<b>Cases and articles.</b>
<b>General Objective 11: Understand operation research techniques</b>						
14	10.1 Explain forms of business organization. 10.4 Explain types of organizational form. 10.5 Evaluate choice of organizational forms.	1. Provide a clear explanation to the student. 2. Lead the student in examining the types. 3. Instruct the student to examine the merit or otherwise of each form.	<b>Books, Journals, Magazines and other relevant materials.</b>	<b>Understand the concept of operations research. Analyse and understand the application of linear programming.</b>	<b>Provide students with linear programming model. Apply LP to solving business decision making problems.</b>	<b>Cases, diagrams and charts.  Statistical software package</b>

ASSESSMENT CRITERIA			
Coursework 25%	Course test %	Practical 25%	Other (Examination/project/portfolio) 50%

<b>PROGRAMME: HND Accountancy</b>	<b>Code: OTM 412</b>	<b>Credit Hours: 4 hours x week</b>
<b>Course: Business Communications I</b>	<b>Pre-requisite: Business Communication I</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: 1</b>		<b>Practical: 2 hours/week - 50%</b>

**Course main Aim/Goal:** This course is designed to develop in students the ability to communicate in organizations and improve interpersonal relationship.

**General Objectives:**

- 1.0 Understand the importance of communication in an organisation.
- 2.0 Understand the process of communication.
- 3.0 Know how to communicate effectively with others in the organisation.
- 4.0 Know how to write effective business letters, memos, reports and proposals.
- 5.0 Understand interpersonal and inter-group relationships



6.0 Know how to make introductory public speeches.

<b>PROGRAMME: HND Accountancy</b>	<b>Code: OTM 412</b>	<b>Credit Hours: 4 hours</b>
<b>Course: Business Communication I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: 1</b>		<b>Practical: 2 hours/week - 50%</b>

<i>Theoretical Content</i>				<i>Practical Content</i>		
<b>Week</b>	<b>General Objective 1.0: Understand the importance of communication in an organisation.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
	1.1 Note the definition of communication.	Define communication.		Givethe different definitions of communication as provided in different author?		Library Internet Journals Textbooks

	1.2 List the differences between oral and written communication..	Explain the differences between oral and written communication and their forms using suitable examples.		Differentiate between oral and written communication as provided by different authors?	Refer students to appropriate source materials.	As in 1.1 above.
	1.3 List type of communication.	Discuss types of communication eg interpersonal, graphic, verbal , non-verbal.		a. Use the various type of communication b. Demonstrate verbal and non verbal	Provide source materials for the exercise and check accuracy of	Management Films\ Textbooks

				communication situations. c. Discuss merits and demerits of each.	performance.	
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<b>GENERAL OBJECTIVE 2:0: Understand the process of communication.</b>						
	2.1 List variables involved in communication.	Explain variables in communication.			Provide the chart on communication process.	

	2.2 Note the role of the speaker – message encoding and attitude. Note the role of receiver – message decoding.	Explain the roles of the speaker and the receiver in a communication process.		Role play communication indicating encoding and decoding information		Management Films Textbooks
	2.3 Note the relevance of body language in aiding.	Explain the use of body language in aiding understanding using examples.		Practice the use of body language in communication	Demonstrate the use of body language in communication	Management Films and Textbooks
	2.4 List barriers to effective communication.	Explain barriers to effective communication using suitable examples eg prejudice, past experience, time lag,		Identify barriers to effective communication and suggest how they could be	Evaluate students' work.	As in 2.3 above
		slangs, unfamiliar ascent, etc.		eliminated. b. State effects of communication breakdown.		
<b>GENERAL OBJECTIVE: 3.0: Know how to communicate effectively with others in the organisation.</b>						

	3.1 Identify the purpose of communication in an organisation.	Explain the purpose of interpersonal communication in an organisation.		State the purpose of interpersonal communication in an organisation.	Evaluate students work.	
	3.2 Enumerate the means of communication.	Explore the means of communication.		Operate some communication gadgets. Send an email text message, etc.	Provide some communication gadgets and guide in their operation.	Competent Handsets Facsimiles Radio etc.
	3.3 List advantages and disadvantages of communication.	Explain advantages and disadvantages of communication.		Discuss advantages and disadvantages of communication.	Guide students discussion.	
<b>GENERAL OBJECTIVE 4:0: Know how to write effective business letters, memo, reports and proposals.</b>						
	4.1 List the uses of paragraphing in written communication.	Explain the use of paragraphing in written communication.				

	4.2 Differentiate between letters, memos, etc.	Explain the differences between letters, memos, etc	Model letter, memos, and proposals.	Write letters, memos, proposals, and reports.	Guide students in writing letter, memos, proposals and reports.	
<b>GENERAL OBJECTIVES 5:0: Understand interpersonal and inter-group relationship.</b>						
	5.1 Define interpersonal and inter-group communication.	Explain interpersonal and inter-group communication.				Pictures Video
	5.2 List formal and informal man of interaction.	Explain formal and informal mean of interaction.		Determine when to use memos, notes, letters, phone calls, etc.	Assess students choice of means.	

	5.3 List the effects of too little or too much memos.	Explain the effects of too little or too much memos.		Discuss the effects of too little or too much memo.	Guide students discussion and give corrections.	
<b>General Objective 6.0: Know how to make introductory public speeches.</b>						
	6.1 Identify the point to be addressed.	Explain public speaking and explore the points to be addressed.				
	6.2 List the skills to be developed for a good public speech.	Explain the skills to be developed for a good public speech.		Criticize the provided films Watched pointing out the skills observed.	Provide film of recorded speech for critical analysis.	Films
	6.3 List the qualities of a good public speech.	Explain the qualities of a good public speech emphasizing language style.			Guide in speech writing and deliver.	

<b>ASSESSMENT CRITERIA</b>			
<b>Coursework</b> %	<b>Course test</b> % <b>50</b>	<b>Practical</b> % <b>50</b>	<b>Other</b> (Examination/project/portfolio) %

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 321</b>	<b>Credit Hours: 60 hours 4.0 Units</b>
<b>Course: ADVANCED FINANCIAL ACCOUNTING I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 25%</b>
<b>Semester: SECOND SEMESTER</b>		<b>Practical: 3 hours/week - 75%</b>

**Goal: This course is designed to enable the student acquire a thorough understanding of Financial Accounting so as to be able to:**

**prepare corporate annual reports,  
analyse, interpret and prepare financial statements,  
adequately understand International Accounting and financial accounting issues and  
know the accounting application of the theories and laws of Bankruptcy, Trusteeship and  
executorship.**

**GENERAL OBJECTIVES:**

On completion of this course, the students should be able to:-

- 1.0 Understand the meaning, objectives and content of corporate annual reports.
- 2.0 Know how to prepare financial statements of limited liability companies for publication.
- 3.0 Understand the analysis and interpretation of financial statements.
- 4.0 Understand accounting for multinational companies including inflation accounting.
- 5.0 Understand financial accounting issues such as social responsibility accounting and human resources accounting.
- 6.0 Know how to prepare bankruptcy.
- 7.0 Know how to prepare trustees account.
- 8.0 Know how to prepare executorship accounts.
- 9.0 Understand treatment of insurance claims.
- 10.0 Understand the accounting treatment of sinking fund and annuities.

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 321</b>	<b>Credit Hours: 60 hours 4.0 Units</b>
<b>Course: ADVANCED FINANCIAL ACCOUNTING I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 25%</b>
<b>Semester SECOND SEMESTER</b>		<b>Practical: 3 hours/week - 75%</b>



<b>Theoretical Content</b>			<b>Practical Content</b>			
<b>Week</b>	<b>General Objective 1: Understand the meaning, objectives and content of corporate annual reports.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
	1.1 Explain the meaning and objectives of corporate annual reports. 1.2 Identify the various components of a standard "Annual Report". 1.3 Differentiate between a standard annual report and an abridged one. 1.4 Identify items normally included in the Chairman's statement. 1.5 Identify items normally	Explain fully the meaning, components types and contents of annual reports.	Overhead projector	1. Write out the objectives of Annual reports.  2. Prepare financial statements for publication in line with CAMA, SAS, etc..  3. Analyse the contents of any published financial statements.	Lead the class to write out the objectives of Annual report.  Assist the students to draw the format of financial statement for publication.  Ask the students to prepare published	CAMA SAS Spreadsheet Flipchart.

	<p>included in directors' report.</p> <p>1.6 Explain the importance of the Report of the Auditors to the Annual report.</p> <p>1.7 Explain the importance of the Report of the Audit Committee to the Annual Report.</p>				<p>accounts.</p> <p>Direct the students to use the internet to source any published accounts</p>	
<b>General Objective 2: Know how to prepare financial statements of limited liability companies for publication.</b>						

	<p>2.1 Explain the contents of SAS 2, IAS 5 and CAMA.</p> <p>2.2 Explain the purposes of publication of financial statements.</p> <p>2.3 Explain the role of statute with regards to disclosure of information in financial statements.</p> <p>2.4 Outline the arguments for and against more detailed disclosure.</p> <p>2.5 Identify the items of information to be disclosed in the statement of Accounting Policies.</p> <p>2.6 Identify the items of information required to be disclosed in the Profit and Loss Account or Income Statement.</p>	<p>- Use examples to illustrate the various items treated.</p> <p>- Lead students to observe and explain the various contents of SAS 2, IAS 5 and CAMA.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Write out the objectives of Annual reports.</p> <p>2. Prepare financial statements for publication in line with CAMA, SAS, etc..</p> <p>3. Analyse the contents of any published financial statements.</p>	<p>Lead the class to write out the objectives of Annual report.</p> <p>Assist the students to draw the format of financial statement for publication.</p> <p>Ask the students to prepare published accounts.</p> <p>Direct the students to use the internet to source any published accounts</p>	<p>CAMA</p> <p>SAS</p> <p>Spreadsheet</p> <p>Flipchart.</p>
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	<p>2.7 Explain the manner in which the items of information required in a Profit and Loss Account or Income Statements are to be disclosed.</p> <p>2.8 Explain the items of information to be disclosed in the Balance Sheet.</p> <p>2.9 Explain manner in which the items of information required in a Balance Sheet are to be disclosed.</p> <p>2.10 Explain the items of information to be included in the Notes to the Accounts and how they are to be presented.</p> <p>2.11 Explain the meaning of Cash Flow Statement and its purpose.</p> <p>2.12 Identify the various formats of the Cash Flow Statement.</p> <p>2.13 Explain the concept of value added.</p> <p>2.14 Explain the manner in which</p>	<p>- Illustrate the items treated with various examples.</p> <p>- Display graphically, and explain the various formats.</p>				
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	the items in Value Added Statement					
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	<p>are to be presented.</p> <p>2.15 Explain the usefulness of the five-year financial summary.</p> <p>2.16 Identify the items of information to be included in the five-year financial summary. 2.17 Prepare financial statements for publication.</p>					
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	<p><b>General Objective 3: Understand the analysis and interpretation of financial statements.</b></p>
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	<p>3.1 Explain the purpose and usefulness of analysis and interpretation of financial statements.</p> <p>3.2 Identify the various tools for the analysis and interpretation of financial statements.</p> <p>3.3 Explain ratios used in measuring the following:- - Profitability</p> <ul style="list-style-type: none"> <li>- Short term solvency -</li> <li>Long tern solvency -</li> <li>Growth and stability -</li> <li>Ownership.</li> </ul> <p>3.4 Compute the following types of ratios as required for 3.3 above:-</p> <ul style="list-style-type: none"> <li>- Profitability ratios</li> <li>- Liquidity ratios</li> <li>- Investment ratios</li> <li>- Turnover ratios</li> </ul>	<p>- Require each student to use corporate reports of his chosen Company for case study material and group them to discuss and present their case studies.</p>	<p>Case Studies</p>	<p>Ability to analyse in detail the published accounts of organisations.</p>	<p>Students to analyse and compare the accounts of the companies detailed within case studies.</p>	<p>CAMA</p> <p>SAS</p> <p>Spreadsheet</p> <p>Flipchart.</p>
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	<p>- Leverage ratios.</p> <p>3.5 Explain the usefulness and limitations of ratios calculated in 3.4.</p> <p>3.6 Illustrate the trend analysis and comparative analysis that can be deduced from ratio analysis.</p> <p>3.7 Explain the manner in which report writing, analysis and interpretation of financial statements is carried out.</p> <p>3.8 Carry out report writing, analysis and interpretation of financial statements.</p>					
<p><b>General Objective 4: Understand accounting for multinational companies including inflation accounting.</b></p>						



	<p>4.1 Identify characteristics of multinational companies/organizations.</p> <p>4.2 State the accounting implications for multinational companies with head offices in specific parts of the world notably the U.K. and the U.S.A.</p> <p>4.3 Explain the principles for treating foreign currency conversions and translations.</p> <p>4.4 Explain the factors affecting rates of exchange, rates adjustments, cross rates and arbitrage.</p>	<p>- Explain clearly the different activities which multinational companies get involved in.</p> <p>- Illustrate the proper application of inflation accounting to students.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Write the characteristics of Accounts of Multinational Companies.</p> <p>2. Prepare accounts of a few multinational companies using GAAP and IAS.</p>	<p>Lead the students to prepare accounts of multinational companies.</p>	<p>SAS</p> <p>IAS</p> <p>Internet</p> <p>Spreadsheet.</p>
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	<p>4.5 Compare fully, selected generally accepted accounting principles (GAAP) of United Kingdom, United States of America, International Accounting Standards and Statements of Accounting Standards as they relate to the preparation and interpretation of financial statements.</p> <p>4.6 Explain the application of inflation accounting to the financial statements of multinational companies/organizations.</p>					
<p><b>General Objective 5: Understand financial accounting issues such as social responsibility accounting and human resources accounting</b></p>						

	<p>5.1 Explain the meaning and the extent of corporate social responsibility.</p> <p>5.2 Explain the manner in which Corporate social responsibility is reported (i.e. corporate social reporting).</p> <p>5.3 Explain the meaning and the extent of environmental responsibility.</p>	<p>- Illustrate fully, the social responsibility, accounting role and conflicts.</p>	<p>Overhead projector</p>	<p>1. State the effect of social responsibility on accounting role and related conflicts.</p>	<p>Lead the students to illustrate graphically corporate social responsibility reporting using the internet as a resource base.</p>	<p>Spreadsheet. Internet</p>
	<p>5.4 Explain the manner in which environmental responsibility is reported.</p> <p>5.5 Explain the meaning of human resource accounting.</p> <p>5.6 State the various methods of determining the value of human assets.</p> <p>5.7 Explain the interrelationship between human resource accounting and corporate social responsibility.</p>					
<p><b>General Objective 6: Know how to prepare bankruptcy.</b></p>						

	<p>6.1 Draw the format of statement of affairs and deficiency account showing relevant items.</p> <p>6.2 Define the following:</p> <ul style="list-style-type: none"> <li>- secured and unsecured creditors.</li> <li>- Creditors ranking as preferential and deferred.</li> <li>- Deficiency</li> <li>- Surplus</li> <li>- Security</li> </ul> <p>6.3 Explain the accounting implication of each of the terms defined in 6.2.</p> <p>6.4 Solve questions on bankruptcy accounts to illustrate the application of bankruptcy law.</p>	<p>- Prepare cases and guide the students to discuss solutions in groups.</p>	<p>Overhead projector</p> <p>Case studies</p>	<p>1. Prepare Bankruptcy, Trustees and Executorship Accounts.</p>	<p>Assist the students to prepare Bankruptcy, Trustees and Executorship accounts.</p>	<p>Acts</p> <p>Internet</p> <p>Spreadsheet.</p>
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	<p><b>General Objective 7: Know how to prepare trustees account.</b></p>
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	<p>7.1 Describe the nature of trustee's cashbook.</p> <p>7.2 Explain how trustee's remuneration is calculated.</p> <p>7.3 Calculate trustee's remuneration.</p> <p>7.4 Explain how trustee's receipt and payments account is prepared.</p> <p>7.5 Solve problems relating to the preparation of trustee's receipt and payment account.</p>	<p>- Prepare a case study for students deliberation and solution.</p>	<p>Overhead projector</p> <p>Case studies</p>	<p>1. Prepare Bankruptcy, Trustees and Executorship Accounts.</p>	<p>Assist the students to prepare Bankruptcy, Trustees and Executorship accounts.</p>	<p>Act</p> <p>Internet</p> <p>Spreadsheet.</p>
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<b>General Objective 8: Know how to prepare executorship accounts.</b>						
	<p>8.1 Define the following terms relating to executorship:-</p> <ul style="list-style-type: none"> <li>- executor</li> <li>- administrator</li> <li>- personal representative</li> <li>- will-testate</li> <li>- intestate</li> <li>- executrix - beneficiaries.</li> </ul> <p>8.2 Identify the different executorship accounts required to be prepared.</p> <p>8.3 Prepare the various executorship accounts as identified in 8.2.</p> <p>8.4 State the duties of personal representatives in relation to executorship account.</p>	<p>- Prepare case for discussions and solutions.</p>	<p>Overhead projector</p> <p>Case studies</p>	<p>1. Prepare Bankruptcy, Trustees and Executorship Accounts.</p>	<p>Assist the students to prepare Bankruptcy, Trustees and Executorship accounts.</p>	<p>Act</p> <p>Internet</p> <p>Spreadsheet.</p>

<b>General Objective 9: Understand treatment of insurance claims.</b>						
	<p>9.1 Explain the nature and purpose of insurance claims with illustrations.</p> <p>9.2 Identify the different types of insurance claims.</p> <p>9.3 Compute insurance claims in respect of loss of stock destroyed by fire.</p> <p>9.4 Compute insurance claims in respect of loss of profits, including consequential losses arising from fire or kindred perils.</p>	<p>Give examples and illustrate the different claims. computations.</p>	<p>Overhead projector</p> <p>Case studies</p>	<p>1. Complete Insurance claims for losses.</p>	<p>Ask the students to compute Insurance claims losses.</p>	<p>Spreadsheet</p> <p>Insurance Act</p> <p>Flipchart.</p>
<b>General Objective 10: Understand the accounting treatment of sinking fund and annuities.</b>						

<p>10.1 Define sinking fund.</p> <p>10.2 Identify the different purposes for which a sinking fund may be created:</p> <ul style="list-style-type: none"> <li>- To redeem a liability</li> <li>- To replace a wasting asset.</li> </ul> <p>10.3 Illustrate the accounting treatment of each type of sinking fund as identified in 10.2.</p> <p>10.4 Differentiate between the two types of sinking fund as identified in 10.2.</p> <p>10.5 Define an annuity.</p> <p>10.6 Explain national interest.</p>	<ul style="list-style-type: none"> <li>- Work examples.</li> <li>- Illustrate the accounting treatment of annuities and sinking fund.</li> <li>- Assign problems/codes to students and graphically display solutions.</li> </ul>	<p>Overhead projector</p> <p>Case studies</p> <p>Charts</p>	<p>1. Compute sinking fund for few different purposes.</p> <p>2. Make accounting entries of annuities.</p>	<p>Lead the students to compute sinking fund.</p> <p>Direct the students to make a few accounting entries for Annuity.</p>	<p>Flipcharts.</p> <p>Spreadsheet.</p> <p>Transparancies..</p>
<p>10.7 Identify the purposes for which an annuity may be treated.</p> <p>10.8 Make accounting entries of annuities.</p>					

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<b>ASSESSMENT CRITERIA</b>			
<b>Coursework 25%</b>	<b>Course test %</b>	<b>Practical 25%</b>	<b>Other (Examination/project/portfolio) 50%</b>

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 322</b>	<b>Credit Hours: 60 hours 4.0 Units</b>
<b>Course: ADVANCED COST ACCOUNTING II</b>	<b>Pre-requisite: ACC 312</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: SECOND SEMESTER</b>		<b>Practical: 2 hours/week - 50%</b>

**Goal: To give special attention to the concepts, theories and applications of Cost Accounting so as to enhance the student's ability to develop, use and interpret cost accounting data.**



**GENERAL OBJECTIVES:**

**On completion of this course the student should be able to:**

- 1.0 Understand absorption costing.**
- 2.0 Know marginal costing.**
- 3.0 Understand the concept of standard costing.**
- 4.0 Know Budget procedures and Budgetary Control.**
- 5.0 Understand the use of computers in Cost Accounting.**
- 6.0 Know current trends and developments in Cost Accounting.**

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 322</b>	<b>Credit Hours: 60 hours 4.0 Units</b>
<b>Course: ADVANCED COST ACCOUNTING II</b>	<b>Pre-requisite: ACC 312</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester SECOND SEMESTER</b>		<b>Practical: 2 hours/week - 50%</b>

<b>Theoretical Content</b>			<b>Practical Content</b>			
<b>Week</b>	<b>General Objective 1: Understand absorption costing.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
	1.1 Define absorption costing. 1.2 Allocate and apportion overheads. 1.3 Prepare Income Statement under absorption costing. 1.4 Explain Activity Based Costing (ABC)	- Illustrate, with examples the preparation of income statement using absorption costing.	Overhead projector  Worked examples	1. Calculate product cost using absorption costing.  2. Prepare income statement under absorption costing.	Guide student in allocation and absorption of overhead costs.  Assist the students to prepare Income Statement under absorption costing.	Spreadsheet  Overhead Projector and Transparency.
<b>General Objective 2: Know marginal costing.</b>						
	2.1 Define marginal costing. 2.2 Separate fixed and variable costs from semi variable overheads. 2.3 Explain the concepts of contribution and relevant costs.	- Demonstrate the separation of semivariable cost using High-Low Method, scatter graph	Overhead projector  Case studies	1. Separate semi variable cost into its fixed and variable components	Assist students in separation of semi variable costs and cost/volume/pro	Spreadsheets.  Overhead Projector.

	<p>2.4 Describe breakeven analysis.</p> <p>2.5 Calculate breakeven point graphically and mathematically.</p> <p>2.6 Compute margin of safety.</p> <p>2.7 Explain Profit/Volume relationship with graphs.</p> <p>2.8 Calculate Profit/Volume ratio.</p> <p>2.9 Explain the effect of limiting factors on marginal costing.</p> <p>2.10 State the uses of marginal costing for managerial decisions.</p> <p>2.11 Explain the limitations of marginal costing.</p> <p>2.12 Prepare Income Statement under marginal costing.</p> <p>2.13 Reconcile profit under absorption costing and marginal costing.</p>	<p>and regression analysis.</p> <ul style="list-style-type: none"> <li>- Explain breakeven point, Profit/Volume analysis and margin of safety.</li> <li>- Illustrate with examples marginal cost Income Statement, use of marginal cost in decision making.</li> <li>- Compare absorption costing with marginal costing and reconcile the profits under the two techniques.</li> </ul>	<p>Graphs</p>	<p>mathematically and graphically.</p> <p>2. Calculate breakeven point, contribution margin of safety and profit/volume ratio.</p> <p>3. Use marginal costing to make managerial decisions such as joint cost allocation and product profitability.</p> <p>4. Prepare Income statement under marginal costing.</p>	<p>fit analysis using graphs and mathematical models.</p> <p>Guide students in preparing marginal cost statements for decision making.</p>	<p>Transparency</p> <p>Graphs</p> <p>Charts.</p>
<b>General Objective 3: Understand the concept of standard costing.</b>						

	<p>3.1 Define standard costing.  3.2 Identify the different types of standard.  3.3 Explain how standards are set.  3.4 Determine standard costs and state the uses.  3.5 Calculate variances for material, labour, variable and fixed</p>	<p>- Define standard costing and state how standards are set.   - Calculate variances and explain their uses.</p>	<p>Overhead projector   Case studies   Worked examples</p>	<p>1. Identify the different types of standards.   2. Set standards for each element of product cost and services.   3. Analyse and use</p>	<p>Lead students to set standards for various units of production.   Direct students in the calculation of variances for materials labour</p>	<p>Overhead Projector.   Transparency.  Spreadsheet.</p>
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	<p>overheads.  3.6 Explain the uses and analysis of variances.</p>			<p>variances.</p>	<p>and overhead.</p>	
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<b>General Objective 4: Know Budget procedures and Budgetary Control.</b>						
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	<p>4.1 Define budgets. 4.2 Explain types of budgets. 4.3 State the functions of a Budget Committee. 4.4 Identify principal budget factors. 4.5 State the components of a master budget. 4.6 Prepare a budget. 4.7 Define budgetary control. 4.8 Explain the objectives of budgeting control system. 4.9 State the advantages of a budgetary control system.</p>	<p>- Explain budgetary systems.  - Demonstrate the preparation of budgets, illustrate with examples.</p>	<p>Overhead projector  Worked examples</p>	<p>1. Outline principal budget factor.  2. Prepare various types of budget.  3. Show how budgets can be used in controlling the activities of an organization with few examples.</p>	<p>Lead students in preparation of budgets with examples.  Assist students in preparing simple performance evaluation reports.</p>	<p>Overhead Projector.  Transparency. Budgetary Software Packages.</p>
<b>General Objective 5: Understand the use of computers in Cost Accounting.</b>						
	<p><b>5.1 State why computers are useful for cost accounting.</b> <b>5.2 Identify the applications that the Computer should be used for</b> <b>5.3 Apply cost accounting software packages. 5.4 Describe Decision Support Systems (DSS).</b></p>	<p>- Demonstrate the use of Computers with some cost accounting packages and the use of spreadsheets.</p>	<p>Overhead projector  Computer packages  Worked examples</p>	<p>1. Use computer software packages in solving cost accounting problems.</p>	<p>Organise students into groups and give practical problems to be solved using available software packages.</p>	<p>Internet Services.  Computer spreadsheet and other applications</p>
<b>General Objective 6: Know current trends and developments in Cost Accounting.</b>						

	6.1 Describe backflush accounting. 6.2 Define target costing. 6.3 Describe Advanced Manufacturing Technique (AMT). 6.4 List the problems of standard costing in AMT factories.	- Explain the current developments and their uses in cost accounting.	Overhead projector  Case studies  Worked examples	1. Relate current trends in cost accounting to solving cost accounting problems.	Discuss current trends and developments in cost accounting and their uses with students.  Guide students to apply the current trends to solve cost accounting problems.	Internet Services.  Current Accounting Journals.
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<b>ASSESSMENT CRITERIA</b>			
<b>Coursework 30%</b>	<b>Course test %</b>	<b>Practical 30%</b>	<b>Other (Examination/project/portfolio) 40%</b>

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 324</b>	<b>Credit Hours: 45 hours 3.0 Units.</b>
<b>Course: ADVANCED TAXATION I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 33%</b>
<b>Semester: SECOND SEMESTER</b>		<b>Practical: 2 hours/week - 67%</b>

**Goal: This course is designed to enable the student understand the general concepts of taxation, the working environment of tax system and the general application of tax laws.**

**GENERAL OBJECTIVES:**

**On completion of this course, the student should be able to:**

- 1.0 Understand company's income tax system.**
- 2.0 Understand the basis of assessing company's income.**
- 3.0 Understand the provision of withholding tax deduction.**
- 4.0 Understand the relief for losses provision.**
- 5.0 Understand the provision of capital allowance.**
- 6.0 Know the capital allowance provision on disposal and hire purchase items.**
- 7.0 Understand Education tax provision.**
- 8.0 Understand company income tax assessment.**
- 9.0 Understand the provision and taxation of company Income Tax Act relating to specialized companies.**

- 10.0** Know the provision of stamp duties.  
**11.0** Understand the provision of Income Tax Act relating to merger and acquisition/takeover.  
**12.0** Understand the procedure for payment of taxes.

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 324</b>	<b>Credit Hours: 45 hours 3.0 Units</b>
<b>Course: ADVANCED TAXATION I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 33%</b>
<b>Semester SECOND SEMESTER</b>		<b>Practical: 2 hours/week - 67%</b>

<i>Theoretical Content</i>			<i>Practical Content</i>			
<b>General Objective 1: Understand company's income tax system.</b>						
<b>Week</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>



	<p>1.1 Describe the administrative machinery of company income tax system.</p> <p>1.2 State the composition, function and powers of the Board of Inland Revenue.</p> <p>1.3 Distinguish between chargeable income and income exempted from tax.</p> <p>1.4 Explain the composition of joint tax board and its functions.</p>	<p>- Distinguish between States Board of Internal Revenue and FBIR and the Joint Tax Board. - Explain to students the composition, function, powers and limitation of Federal Board of Internal Revenue and Joint Tax Board. - State the company's income chargeable and exempted from tax. - Assign field projects to students.</p>	Overhead projector	<p>1. Describe the administrative machinery of company Income Tax, Composition, powers and functions of Federal Board of Internal Revenue.</p>	Ask the student to list the composition of Board of Internal Revenue.	<p>CITA</p> <p>BIR Circulars.</p> <p>Internet</p>
<b>General Objective 2: Understand the basis of assessing company's income.</b>						
	2.1 Define the basis period	- Illustrate the basis for	Overhead	1. Outline the basis	Guide the	

	<p>of assessment.</p> <p>2.2 Explain commencement provision.</p> <p>2.3 Distinguish between the proceeding year and the actual year of assessment.</p> <p>2.4 Explain change of accounting date.</p> <p>2.5 Explain cessation provisions.</p>	<p>assessing company's income taking into account the option available to the tax payers.</p> <p>- Describe how company's income is assessed on change of accounting date, penultimate and cessation.</p>	<p>projector</p>	<p>of assessing company's income for tax purposes under commencement, cessation and change of accounting date rule.</p>	<p>students on how to compute assessable profit on commencement, cessation, penultimate and change of accounting date rules.</p>	<p>CITA</p> <p>Spreadsheets</p>
<p><b>General Objective 3: Understand the provision of withholding tax deduction.</b></p>						

	<p>3.1 Explain withholding tax on rent, interest and dividend.</p> <p>3.2 Compute withholding tax on rent, interest, dividend etc.</p> <p>3.3 Explain Frank Investment Income.</p> <p>3.4 State the rate on withholding tax and what information must accompany the deduction.</p>	<p>- Explain the differences between rent, interest and dividend. - Illustrate how withholding taxes are computed and explain the procedure of remitting the tax so deducted to the relevant tax authority.</p> <p>- Explain the problems and prospects of withholding tax system.</p>	<p>Overhead projector</p>	<p>1. Identify payments table to withholding tax and information required on remittance.</p> <p>2. Illustrate by way of computation withholding tax on Rent, interest, Royalty, dividend etc.</p>	<p>Lead the students to compute withholding tax on rent, royalty, contract of supply, interest, dividends etc.</p> <p>Ask the students to describe procedures and method of filing returns on withholding tax deducted.</p> <p>Ask the students to prepare the schedule of information required to</p>	<p>CITA</p> <p>FIRS Circulars.</p> <p>Spreadsheets</p>
					<p>accompany withholding tax remittance.</p>	
<p><b>General Objective 4: Understand the relief for losses provision.</b></p>						

	<p>4.1 Define business losses.</p> <p>4.2 Explain current year loss relief and carry forward loss relief.</p> <p>4.3 Explain loss on commencement and cessation.</p>	<p>- Demonstrate how current year loss relief and carry forward loss relief are computed including restrictions.</p> <p>- Explain in detail the laws relating to loss on commencement and cessation.</p>	<p>Overhead projector</p>	<p>1. Calculate company's loss relief.</p> <p>2. Illustrate by way of computation withholding tax on rent, Interest, Royalty, dividends etc.</p>	<p>Guide the students to compute loss relief.</p> <p>State the procedure for treating such reliefs under commencement and cessation.</p>	<p>CITA</p> <p>Spreadsheets</p>
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<b>General Objective 5: Understand the provision of capital allowance.</b>						
	<p>5.1 Define capital allowance.</p> <p>5.2 Explain qualifying expenditure.</p> <p>5.3 Explain conditions for granting Capital Allowances.</p> <p>5.4 Explain capital allowance on transfer, merger and acquisition.</p> <p>5.5 Explain types of Capital Allowance.</p> <p>5.6 Explain computation of initial, annual Balancing and Investment Allowance.</p>	<p>- Define Capital Allowance and list the approved qualifying expenditures.</p> <p>- Demonstrate how Capital allowances are computed with applicable rates.</p> <p>- Conduct tests and assignment.</p>	<p>Overhead projector</p> <p>Tests</p> <p>Worked examples</p>	<p>1. Calculate capital allowances.</p> <p>2. Compute capital allowances on transfer, merger and acquisition, hire purchase and lease.</p> <p>3. State the conditions for claiming capital allowances.</p>	<p>Ask the students to list the approved qualifying expenditures with rates for both initial and annual allowances.</p> <p>Guide the class on how to compute capital, allowances on qualifying assets for both cessation and temporary</p>	<p>CITA</p> <p>Spreadsheets</p>

					disuse of an asset.	
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<b>General Objective 6: Know the capital allowance provision on disposal and hire purchase items.</b>									
6.1 Explain computation of capital allowance on hire purchase items.	6.2 State the restrictions on claim of capital allowance.	6.3 Explain disposal of assets.	6.4 Explain balancing charge and allowance.	6.5 Explain capital allowance on asset put to use and not in use.	- Solve problems on hire purchase showing impact of interest on the hire purchase price. - Explain the complications involved in computing capital allowance e.g. overlapping and gap in the period of acquisition and asset acquired during accounting period. - Demonstrate how capital allowances are computed on proposal and impact of balancing allowance and charge on assessable income.	Overhead projector  Worked examples	1. Calculate capital allowances.  2. Compute capital allowances on transfer, merger and acquisition, hire purchase and lease.  3. State the conditions for claiming capital allowances.	Ask the students to list the approved qualifying expenditures with rates for both initial and annual allowances.  Guide the class on how to compute capital allowances on qualifying assets for both cessation and temporary disuse of an asset.	CITA  Spreadsheets

<b>General Objective 7: Understand Education tax provision.</b>						
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	<p>7.1 Explain the procedures and administration of education tax in Nigeria.</p> <p>7.2 Explain the relationship between education tax, companies income tax and petroleum profit tax.</p>	<p>- Give discussion topics on the impact of education tax on the social responsibility of government. - Demonstrate how education tax is computed and explain</p>	<p>Overhead projector</p> <p>Discussion topics</p>	<p>1. Outline the legal provisions relating to administration of Education tax.</p> <p>2. Compute the Education tax on the assessable</p>	<p>Ask the students to form discussion groups and present a report on utilization and impact of Education tax on the structural</p>	<p>ETA</p> <p>FIRS Circulars.</p>
	<p>7.3 Explain the determination, assessment and collection on education tax.</p> <p>7.4 Explain computation of education tax.</p> <p>7.5 Explain the appeal procedures.</p>	<p>the appeal procedures by the aggrieved tax payer.</p>		<p>profit of a Company.</p>	<p>development of the education sector in Nigeria.</p> <p>Lead the class to discuss the administration of Education tax system in Nigeria.</p>	

	<p><b>General Objective 8: Understand company income tax assessment</b></p>
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	<p>8.1 Define the term deductions.</p> <p>8.2 Explain deductions allowed and disallowed.</p> <p>8.3 Explain the minimum tax provision.</p> <p>8.4 Define total and assessable income.</p>	<p>- List deductions and deductions allowed and disallowable. - Demonstrate the computation of assessable and total profit.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Compute Company's assessable income tax.</p> <p>2. State the minimum tax provisions.</p>	<p>Draw the format for computing companies' assessable income.</p> <p>Lead the students to compute companies' assessable profit.</p> <p>Ask the students to state companies exempted from minimum tax and compute minimum tax liability.</p>	<p>CITA</p> <p>Spreadsheets</p>
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	<p><b>General Objective 9: Understand the provision and taxation of company Income Tax Act relating to specialized companies.</b></p>
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	<p>9.1 Define Nigerian and non-Nigerian companies.</p> <p>9.2 Distinguish between doing business in Nigeria and with Nigeria.</p> <p>9.3 Calculate income derived from and accruing to foreign companies in Nigeria.</p> <p>9.4 Define specialized companies.</p> <p>9.5 Explain the determination of assessable profit of:</p> <p>(a) Insurance companies</p> <p>(b) Airline and shipping companies.</p> <p>9.6 Explain the tax assessment and collection of the specialized companies.</p> <p>9.7 Explain the penalties and tax enforcement.</p>	<ul style="list-style-type: none"> <li>- Show how doing business in Nigeria differs with doing business with Nigeria.</li> <li>- Compute and demonstrate income derived from Nigeria and accruing to foreign companies in Nigeria.</li> <li>- Expose students to companies by excursions.</li> <li>- Distinguish different type of specialized companies.</li> <li>- Illustrate how specialized companies are assessed for tax.</li> <li>- Cite relevant cases relating to penalties and tax enforcement.</li> </ul>	<p>Overhead projector</p>	<p>1. State the procedure for assessing the following companies income to tax in Nigeria. i) Foreign Companies. ii) Insurance iii) Airline iv) Shipping v) Banks.</p>	<p>Ask the students to compute income tax liability of different specialized companies.</p> <p>Lead the class to cite and discuss relevant decided cases relating to penalties and enforcement of tax provisions on specialized companies.</p>	<p>Law report on decided cases.</p> <p>CITA</p> <p>Spreadsheets</p>
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<b>General Objective 10: Know the provision of stamp duties.</b>
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	<p>10.1 Define stamp duties.</p> <p>10.2 Explain transactions liable to stamp duties.</p> <p>10.3 Explain the basis of assessment, administration and collection of stamp duties in Nigeria.</p> <p>10.4 Explain adjudication and adjudication stamp and its limitations.</p> <p>10.5 Explain penalties for late stamping.</p>	<p>- Explain in detail the meaning of stamp duties and transactions liable to stamp duties. - Explain the administration, collection, and assessment of stamp duties. - Enumerate adjudication and its limitations.</p>	<p>Overhead projector</p>	<p>1. Outline the transactions liable to stamp duties in Nigeria.</p>	<p>Ask the students to list transactions liable to stamp duties in Nigeria.</p>	<p>Government publications</p>
<b>General Objective 11: Understand the provision of Income Tax Act relating to merger and acquisition/takeover.</b>						
	<p>11.1 Define merger and acquisition.</p> <p>11.2 Explain taxation of non-resident companies.</p> <p>11.3 Explain the taxation of mergers and acquisition/takeover.</p> <p>11.4 Explain the appeal procedures and penalties relevant to the above.</p>	<p>- Highlight the difference between, merger and acquisition and demonstrate how non-resident companies are assessed in Nigeria. - Explain to students the penalties on breach of any of the provision of the Act and appeal procedures.</p>	<p>Overhead projector</p>	<p>1. State the treatment of companies merger, acquisition, take over and re-construction.</p>	<p>Ask the students to state the tax treatment of merger, acquisition, takeover and reconstruction.</p>	<p>Student lecture notes</p>
<b>General Objective 12: Understand the procedure for payment of taxes.</b>						

	<p>12.1 State the rate of companies Income tax.</p> <p>12.2 Explain methods of payment of taxes.</p> <p>12.3 Explain redress available to the aggrieved tax payer via objection and appeal.</p>	<p>- Explain the methods and procedures of payment of tax. - Describe the computation of assessable and total profit.</p> <p>- Explain the appeal procedures via objection of assessment.</p>	<p>Overhead projector</p>	<p>1. Describe the procedure for payments of tax by stating the methods, rate, objection and appeal procedures.</p>	<p>Lead the students to compute total profit of a company citing relevance cases of objection and appeal.</p>	<p>Law report on decided cases.</p> <p>Journals.</p> <p>Spreadsheets</p>
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ASSESSMENT CRITERIA			
<b>Coursework</b> <b>25%</b>	<b>Course test</b> <b>%</b>	<b>Practical</b> <b>25%</b>	<b>Other (Examination/project/portfolio)</b> <b>50%</b>

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code:ACC 326</b>	<b>Credit Hours: 60 hours 4.0 Units.</b>
<b>Course: PUBLIC SECTOR ACCOUNTING I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: 2</b>		<b>Practical: 2 hours/week - 50%</b>

**Goal: To give special attention to fund accounting principles, its legal basis and the specialized accounting concepts applicable in public sector financial management so as to enhance the student's ability to develop, use, prepare statements and apply financial information data generated in government and government organizations.**

**GENERAL OBJECTIVES::**

**On completion of this course the student should be able to:**

- 1.0 Understand the scope, objectives and Legal basis of Public Sector Accounting.**
- 2.0 Understand the Public Sector Accounting basis.**
- 3.0 Understand major professional pronouncements on, Public Sector Accounting system.**
- 4.0 Understand the financial responsibilities, power and duties of government officers.**
- 5.0 Understand the sources and control of government funds and fund accounting system.**
- 6.0 Understand the nature and control of public expenditure.**
- 7.0 Understand Budget and Budgeting Control in the Public Sector.**

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 326</b>	<b>Credit Hours: 60 hours 4.0 Units.</b>
<b>Course: PUBLIC SECTOR ACCOUNTING I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week – 50%</b>
<b>Semester SECOND SEMESTER</b>		<b>Practical: 2 hours/week - 50%</b>

<b><i>Theoretical Content</i></b>			<b><i>Practical Content</i></b>			
<b>Week</b>	<b>General Objective 1: Understand the scope, objectives and Legal basis of Public Sector Accounting.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

	<p>1.1 Define the Public Sector.  1.2 State the scope of Public Sector Accounting.  1.3 Identify the objectives of public sector accounting system.  1.4 State the parties interested in public sector accounting information.  1.5 Distinguish between public and private sector accounting system.  1.6 Explain the legal basis of public sector accounting.</p>	<p>- Outline various organizations under public sector.  - Explain the scope and objectives of public sector accounting. - Enumerate, graphically, the users of public sector accounting information. - Enumerate the legal basis of public sector accounting.</p>	<p>Overhead projector   Graphs</p>	<p>1. State the objectives of public sector accounting.   2. Identify the legal basis of public sector accounting.   3. State the difference between cash and accrual basis of accountancy.</p>	<p>Assist the students to list the objectives of public sector accounting.   Illustrate graphically users of public sector accounting information.   Guide the students to enumerate the legal basis of public sector</p>	<p>Constitution.   Financial Regulations.   Circulars.</p>
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					accounting.	
<b>General Objective 2: Understand the Public Sector Accounting basis.</b>						

	<p>2.1 Explain Cash Basis of accounting.  2.2 Explain Accrual Basis.  2.3 Distinguish between accrual and cash basis.  2.4 Explain Commitment Basis.  2.5 Explain the difference between cash, accrual and commitment basis of accounting.  2.6 Identify their strength and weaknesses.  2.7 Define Budget and Budgetary Basis.  2.8 Explain Fund Basis.</p>	<p>- Explain and Demonstrate the various bases of public sector accounting,  - Enumerate their weaknesses and strength.</p>	<p>Overhead projector</p>	<p>Understanding of the nature and principles of public sector accounting.  Understanding of the differences and relative merits of cash and accruals accounting</p>	<p>Assist the students to list the objectives of public sector accounting.    Illustrate graphically users of public sector accounting information.    Guide the students to enumerate the legal basis of public sector accounting.</p>	<p>Constitution.    Financial Regulations.    Circulars.</p>
<b>General Objective 3: Understand major professional pronouncements on, Public Sector Accounting system.</b>						
	<p>3.1 Identify and explain professional pronouncement on Public Sector Accounting e.g.  - The United Nations.  - The International Consortium on Government Financial Management.  - Chartered Institute of Public Finance and Accountancy (CIPFA).</p>	<p>- Enumerate the various professional pronouncements e.g.  <ul style="list-style-type: none"> <li>• The United Nations.</li> <li>• The International Consortium on Government Financial Management.</li> </ul> </p>	<p>Overhead projector</p>	<p>1. Write various professional pronouncements e.g. IFAC, CIPFA.    2. Identify the effect of professional pronouncements on public sector</p>	<p>Lead the students to list the effect of professional pronouncements on public sector accounting in Nigeria.</p>	<p>Professional Journals.    Publications.    Word processor</p>

	- The American National Committee on	• Chartered Institute of Public		accounting in Nigeria.		
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	<p>Government Accounting.</p> <p>- The International Federation of Accountants (IFAC).</p> <p>3.2 Explain the effects of such pronouncements on government accounting system in Nigeria.</p>	<p>Finance and Accountancy (CIPFA).</p> <ul style="list-style-type: none"> <li>• The American National Committee on Government Accounting.</li> <li>• The International Federation of Accountants (IFAC).</li> </ul> <p>- Give examples of the effect of such pronouncements on government accounting system in Nigeria.</p>				
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<b>General Objective 4: Understand the financial responsibilities, power and duties of government officers.</b>					
4.1 Explain the responsibilities, powers and duties of the following: (a) Commissioner/Minister of Finance. (b) Accountant-General. (c) Auditor- General. (d) Accounting Officer. (e) Sub-Accounting Officer. (f) Federal Pay Officer. (g) Treasury Cash Officer. (h) Revenue Collector. (i) Imprest Holders. (j) Officer Controlling Expenditure (Vote Controller).	- Enumerate the powers and functions of the various officers involved in financial activities of the government.	Overhead projector	1. Outline the process, duties and responsibilities of various officers involved in financial activities of Federal, State and Local Government.	Ask students to relate the functions of the Accountant General with AuditorGeneral.	Financial regulations.  Financial Instruction.  Internet
4.2 Explain the working relationship between the Accountant-General and the Auditor-General.					

<b>General Objective 5: Understand the sources and control of government funds and fund accounting system.</b>
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	<p>5.1 Define Federation Account.</p> <p>5.2 Identify the sources of Revenue into the Federation Account.</p> <p>5.3 Explain the Revenue sharing formula.</p> <p>5.4 Explain the composition, functions and power of the following:</p> <p>(a) Revenue Mobilization Allocation and Fiscal Commission.</p> <p>(b) Federation Accounts Allocation Committee.</p> <p>(c) Joint Accounts Allocation Committee.</p> <p>5.5 Explain Fund Accounting.</p> <p>5.6 Explain the following:</p> <p>(a) Consolidated Revenue Fund.</p> <p>(b) Development Fund.</p> <p>(c) Contingency Fund.</p> <p>(d) Personal Advances Fund.</p> <p>(e) Special and Fiduciary Fund</p> <p>(f) Trust Fund</p> <p>(g) Treasury Clearance Fund (h) Education Tax Fund etc.</p> <p>5.7 State the Sources of Revenue and Charges into the funds enumerated in 5.6.</p> <p>5.8 Explain the related constitutional</p>	<p>- Show with the aid of diagram the sources of revenue into Federation Account and Sharing of such revenue among the Federal, State and Local Governments.</p> <p>- Enumerate the composition and functions of the committees that are responsible for revenue mobilization and allocation.. - Explain the various sources of revenue to different levels of government and control measures put in place.</p>	<p>Overhead projector</p> <p>Diagrams</p>	<p>1. Outline the composition, functions and powers of the following committees:</p> <p>i. Revenue Mobilization Allocation and Fiscal Commission.</p> <p>ii. Federation Accounts Allocation Committee</p> <p>iii) Joint Accounts Allocation Committee.</p> <p>2. Enumerate the constitutional provisions relating to various funds.</p>	<p>Guide the students to illustrate graphically sources of revenue into Federation Account showing how revenue is being shared among the Federal, State and Local Government.</p>	<p>Constitution.</p> <p>Financial Regulations.</p> <p>Circulars.</p> <p>Word processor</p>
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	provisions for the various funds. 5.9 Explain sources of revenue of the local governments. 5.10 Explain the nature and control of Government revenues.					
<b>General Objective 6: Understand the nature and control of public expenditure.</b>						
	6.1 Explain the meaning of public expenditure. 6.2 Distinguish between the different types of public expenditure. (a) Recurrent (b) Capital 6.3 Explain Authorisation and control of government expenditure through:- (a) The Executive. (b) The Legislature. (c) The Minister for Budget & Planning. (d) The Treasury (e) Departmental Controls. (f) The Auditor-General. (g) Public Accounts Committee and Public Accounts. (h) Implementation Tribunal warrant.	- Show classification and give examples of Recurrent and Capital Expenditure. - Enumerate the constitutional provision and Financial Regulations on Authorisation and Control of government expenditure.	Overhead projector  Financial regulations	1. Outline the procedure of controlling and authorizing government expenditure.  2. State different types of public expenditure.	Guide the students to enumerate the constitutional provisions and Financial Regulations on Authorisation and control of government expenditure.	Financial Regulations.  Circulars.  Word processor
<b>General Objective 7: Understand Budget and Budgeting Control in the Public Sector.</b>						

	<p>7.1 Define Budget. 7.2 Explain different types of budget. 7.3 Explain the objectives of a budget in the Public Sector 7.4 State the qualities and advantages of a useful budget. 7.5 State the constitutional provisions on the budget of the Federal</p>	<p>- Prepare different types of budgets. - Recurrent Revenue and Expenditure. - Capital Receipts and Expenditure. - Personnel Cost Budget.</p>	<p>Overhead projector  Worked examples</p>	<p>1. Write on the objectives of budget in the public sector.  2. Prepare different types of budget e.g. cash budget,</p>	<p>Using computer spreadsheets:  Ask the students to prepare various budget.s  Ask the students to</p>	<p>Constitution.  Financial Regulation.  Financial Memo-randum.</p>
	<p>Government of Nigeria. 7.6 Explain budgetary procedure at different levels of government. 7.7 Identify the composition of Revenue and Expenditure Budget for Recurrent and Capital items. 7.8 Prepare Budgets and Cash Budget including Personnel Cost Budget. 7.9 Analyse Budget variances.</p>	<p>- Cash Budget.  - Demonstrate variance analysis.</p>		<p>personnel cost budget and revenue.</p>	<p>calculate budget variances.</p>	

<b>ASSESSMENT CRITERIA</b>			
<p><b>Coursework</b> <b>30%</b></p>	<p><b>Course test</b> <b>%</b></p>	<p><b>Practical</b> <b>30%</b></p>	<p><b>Other (Examination/project/portfolio)</b> <b>40%</b></p>

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 327</b>	<b>Credit Hours: 30 hours</b>
<b>Course: MANAGEMENT INFORMATION SYSTEM II</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 50%</b>
<b>Semester: 2</b>		<b>Practical: 1 hours/week - 50%</b>

**Goal: This course is designed to acquaint the student with further application and use of computers in industry and commerce and with further developments in information system.**

**GENERAL OBJECTIVES:**

**On completion of this course, the student should be able to:**

- 1.0 Understand Information System.**
- 2.0 Understand Transaction Processing System (TPS)**
- 3.0 Understand Management Information System.**
- 4.0 Understand Decision Tables.**
- 5.0 Understand Project Planning and Scheduling.**

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 327</b>	<b>Credit Hours: 30 hours</b>
<b>Course: MANAGEMENT INFORMATION SYSTEM II</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 50%</b>
<b>Semester</b>		<b>Practical: 1 hours/week - 50%</b>

<b><i>Theoretical Content</i></b>			<b><i>Practical Content</i></b>			
<b>Week</b>	<b>General Objective 1: Understand Information System.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

	1.1 Define information system. 1.2 Explain information system. 1.3 Identify types of information system. 1.4 Explain computer information system.	- Explain and demonstrate with practical reports.	Overhead projector	Detailed understanding of the nature of information flows in organisations	No activity	
<b>General Objective 2: Understand Transaction Processing System (TPS)</b>						
	2.1 Differentiate between Data and Information. 2.2 Explain data capture and input device. 2.3 Explain controls in data processing.	- Explain and demonstrate with devices.	Overhead projector  Examples	Understanding of the methods and merits of different data capture and processing methods	Researched report on the methods of data capture used in industry and retail	Internet  Word processor
<b>General Objective 3: Understand Management Information System.</b>						
	3.1 Define management information system. 3.2 Explain the structure of decision making in organizations e.g. structured, semi-structured etc. 3.3 Explain information flow. 3.4 Identify relationship between MIS and TPS. 3.5 Present information. 3.6 Design view of information system.	- Explain and demonstrate with flow charts and PC.  - Demonstrate with organisation's reports and POC.	Overhead projector  Flow charts  Computer application	Detailed understanding of the requirements of a modern MIS	Direct students to list the key components of a retail MIS and draw the processes in the form of a flowchart	Word processor
	3.7 Report information system.					
<b>General Objective 4: Understand Decision Tables.</b>						

	4.1 Explain Result table. 4.2 Explain Quadrant table.	- Explain and demonstrate tables and PC.	Overhead projector  Tables	Understanding of the nature and uses of decision tables	No activity	
<b>General Objective 5: Understand Project Planning and Scheduling.</b>						
	5.1 Explain the techniques for project planning and scheduling. 5.2 Explain CPM and PERT. Solve case studies.	- Explain and demonstrate with charts carryout visitation to construction site.	Overhead projector  Charts	A thorough understanding of the major tools and computer packages available for project planning	Direct the students to research computer project planning software	Internet

<b>ASSESSMENT CRITERIA</b>			
<b>Coursework 50%</b>	<b>Course test %</b>	<b>Practical 50%</b>	<b>Other (Examination/project/portfolio) %</b>

PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY	Code: BFN 413	Credit Hours: 45 hours
Course: Business Research Methods	Pre-requisite:	Theoretical: 2 hours/week - 67%
Semester: 2		Practical: 1 hours/week - 33%

Goal: To enable the student gain an indepth understanding of the theoretical and practical framework of research.

**GENERAL OBJECTIVES:**

**On completion of this course, the student should be able to:**

- 1.0 Know the format/style of an acceptable research.
- 2.0 Understand the nature and function of research.
- 3.0 Know the historical and case study approaches to research.
- 4.0 Understand the general characteristics of the descriptive approaches to research.
- 5.0 Know the experimental approaches to research.
- 6.0 Know sources of information.



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PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	<b>Code: BFN 413</b>	Credit Hours: 45 hours
Course: Business Research Methods	Pre-requisite:	Theoretical: 2 hours/week - 67%
Semester: 2		Practical: 1 hours/week - 33%

<i>Theoretical Content</i>			<i>Practical Content</i>		
<b>Week</b>	General Objective 1: Know the format/style of an acceptable research.				
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>

1 - 2	1.1 Define research. 1.2 Describe the format of an acceptable research work. 1.3 Prepare a working reference bibliography. 1.4 Explain the outline of a research paper. 1.5 Describe the methods of data collection.	1. Lead the student to understand the significance of research.	<b>Publications and Data collection materials.</b>	Define research and describe the format of an acceptable research work  Explain the outline for a research paper  Describe the methods of data collection and prepare a working reference bibliography	<b>Lead the students to produce research format and bibliography</b>	<b>Textbooks</b>  <b>Journals</b>  <b>Internet</b>  <b>Computers</b>  <b>Video clips</b>
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<b>General Objective: 2.0: Understand the nature and functions of research.</b>						

3 - 4	<p>2.1 Explain the value of research.</p> <p>2.2 Describe the scientific approaches to research.</p> <p>2.3 Explain the application of research to knowledge.</p> <p>2.4 Explain the evolution of research.</p> <p>2.5 Describe research in the behavioural sciences.</p>	<p><b>1. Lead the student to understand the need for research.</b></p> <p><b>2. Instruct the student to explain what is called historical records.</b></p>	Copies of research publications and their recommendations.	<p><b>Explain the evolution and value of research and its application to knowledge</b></p> <p><b>Explain the various scientific approaches to research in the behavioural science</b></p> <p><b>Examine the role and benefits of research to knowledge</b></p>	<p><b>Assign the students in groups to different research projects</b></p> <p><b>Let them produce and design such projects for class discussion</b></p>	<p><b>Computers</b></p> <p><b>Calculators</b></p> <p><b>Sample research works and results</b></p>
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	<b>General Objective: 3.0: Know the historical and case study approaches to research.</b>					

4 - 7	<p>3.1 State the characteristics of historical research.</p> <p>3.2 Explain the procedures of historical research.</p> <p>3.1 Identify the advantages and limitations of historical approach to research.</p> <p>3.2 Explain the traditional case study approach.</p> <p>3.3 Identify the specific steps in both approaches.</p> <p>3.4 State the advantages and disadvantages of the traditional case study approach.</p>	<p>1. Lead the student to identify sources of research data.</p>	Overhead projector	<p><b>Explain the characteristics of historical research and case study</b></p> <p><b>Identify the advantages and limitations of historical research and case study</b></p> <p><b>Appraise the steps in both approaches</b></p>	<p><b>Lead the students to write research reports based on the historical approach and the case study</b></p>	<p><b>Textbooks</b></p> <p><b>Computers</b></p> <p><b>Journals</b></p> <p><b>Internet</b></p>
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	<b>General Objective: 4.0: Know sources of research information.</b>					

8 - 9	<p>4.1 State the basic types of research materials. <b>1. information on</b></p> <p>4.2 Explain the sources providing the information. <b>performance of</b></p> <p>4.3 List sources of original research. <b>2.</b></p> <p>4.4 Identify sources of special sources information. <b>publications of</b></p> <p>4.5 State sources of government publications. <b>3. Identify other</b></p>	<p><b>Identify the source of general overview banks. Give examples of of financial reports. information sources, CBN publications, NDIC, Annual Report of Banks, NDIC publication and other financial publications.</b></p>	<p>Various publications by CBN, NDIC, SEC etc.</p>	<p><b>Explain the types of research materials</b></p> <p><b>Examine the sources of information</b></p> <p><b>List sources of original information</b></p> <p><b>Identify sources of special information</b></p> <p><b>Itemise sources of government information</b></p>	<p><b>Lead the students to visit places where information are collected and group them into the various sources</b></p>	<p><b>Government publications</b></p> <p><b>CBN publications</b></p> <p><b>Journals</b></p> <p><b>Financial reports</b></p> <p><b>Textbooks</b></p>
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General Objective: 5.0: Know the nature and functions of statistics in research.					
9 - 10	<b>5.1 Define statistics.</b> <b>5.2 State the need for statistical</b>	1. Lead the student to appreciate the	<b>Frequency distribution</b>	<b>Explain statistics as a discipline and its</b>	<b>Brief students on methods of Statistical</b>



	<p><b>analysis.</b></p> <p><b>5.3 Describe set of observations.</b></p> <p><b>5.4 Explain the nature of data.</b></p> <p><b>5.2 Explain uses of frequency distribution in research.</b></p> <p><b>5.3 Explain measures of location and measures of variability in research.</b></p> <p><b>5.4 Explain measures of association.</b></p> <p><b>5.5 Explain the necessity for testing hypotheses.</b></p> <p><b>5.6 Outline the general steps in statistical problem solving.</b></p> <p><b>5.7 State possible errors of statistical decisions.</b></p>	<p>relevance of applied statistics.</p> <p>2. Instruct the student to mention any research topic and its related hypothesis.</p>	<p><b>chart.</b></p> <p><b>Statistical Tables etc.</b></p>	<p><b>relevance in research</b></p> <p><b>Explain statistical terms, observations, data frequency, distribution, measures of location, variability and association</b></p> <p><b>Explain the relevance of testing hypotheses and outline the steps in solving statistical problems and areas of possible errors in statistical decisions</b></p>	<p><b>data collection</b></p> <p><b>Group the students and assign them to collect data and analyse</b></p> <p><b>Present results to class for discussion</b></p>	<p><b>tables</b></p> <p><b>Computers and charts</b></p>
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<b>General Objective: 6.0: Know the basic tools used in data collection.</b>						

13 - 15	6.1 Explain planning problems and problems in obtaining accurate and useful data.	<b>1. Instruct the student to mention the source of stock</b>	Graphic	<b>Explain the planning problems in obtaining accurate and useful</b>	<b>Lead the students to write a short</b>	<b>Textbooks</b>
	6.2 Identify sources basic tools (Questionnaire, Interviews, observations) and techniques for data collection. 6.3 Describe other techniques – structure analysis, projective techniques etc. 6.4 Explain how to handle and display, quotations, footnotes, references, bibliography, list of tables, figures etc. 6.5 Write a short paper giving the structure of a seminar papers, reports etc.	<b>exchange quotations and price of shares.</b> <b>2. Demonstrate on the board how to prepare table of contents.</b> <b>3. Demonstrate to the student how to write reports, seminar papers and projects.</b> <b>4. Instruct the student to write short seminar papers etc.</b> <b>5. Instruct the student to write few chapters of a prototype research/project.</b>	Charts and Tables.	<b>data</b> <b>Identify sources of basic tools and techniques for data collection</b>  <b>Describe other techniques of data collection</b>  <b>Explain the methods of handling and documenting quotation references bibliography</b>  <b>Write a short term paper</b>	<b>research report applying all the necessary procedure</b>	<b>Samples of research report</b>  <b>Internet</b>  <b>Computers</b>

ASSESSMENT CRITERIA			
Coursework 50%	Course test %	Practical 50%	Other (Examination/project/portfolio) %

<b>PROGRAMME: HND ACCOUNTANCY</b>	<b>Code: BAM 413</b>	<b>Credit Hours: 30 hours</b>
<b>Course: ENTREPRENEURSHIP DEVELOPMENT</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 50%</b>
<b>Semester: 2</b>		<b>Practical: 1 hours/week - 50%</b>

**Course main Aim/Goal**

**This course is intended to create awareness in a student and motivate him towards self-employment through the development of personal skills, competencies effectiveness and aptitudes using project based work in an economic setting to set-up and manage a small and medium enterprises successful.**

**General Objectives:**

1. Understand the history of Entrepreneurship development in Nigeria
2. Understand the need, scope and characteristic of entrepreneurship
3. Understand the various sources of information for entrepreneurship development
4. Appreciate the roles of commercial and development banks in small scale industrial development
5. Understand the functions of various support agencies in small and medium scale industrial development
6. Understand methods of product selection.
7. Understand the activities of different industrial association in relation to entrepreneurship
8. Know self through analysis of strengths, weaknesses, goal-setting and risk-taking behaviour
9. Know the motivational pattern of entrepreneurs
10. Understand the functional areas of business
11. Understand the need for business planning.

<i>Theoretical Content</i>			<i>Practical Content</i>			
<b>Week</b>	<b>General Objective 1: Understand the history of entrepreneurship development in Nigeria.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

	<p>1.1 Narrate the Entrepreneurship history in Nigeria.</p> <p>1.2 Compare entrepreneurship in Nigeria with Japan, India, China, Malaysia, South Korea, etc.</p> <p>1.3 Explain Nigeria’s values and entrepreneurship.</p> <p>1.4 Describe the role of entrepreneurship in the development of small and medium scale industries</p>	<p>Explain Entrepreneurship, its historical development in Nigeria and role in small and medium scale industries.</p> <p>ii. Compare entrepreneurship in Nigeria with other countries of the world – Japan, India, China etc.</p> <p>iii. Show students video film of entrepreneurship development in any of the countries mentioned above: iv. Explain Nigeria’s values and entrepreneurship.</p>	<p>- Text books</p> <p>- Journals</p> <p>- Publications</p> <p>- Video Film</p> <p>- TV</p> <p>- VCR</p>	<p>Know entrepreneurship in Nigeria, Japan, India, China, Malaysia, South Korea, etc.</p>	<p>Use web-based information, guide students to explore entrepreneurship in Nigeria. Japan, India, China, Malaysia, South Korea etc.</p>	<p>Computer and accessories</p> <p>Internet facilities</p> <p>Encarta Ref. Library software.</p>
<p><b>General Objective 2: Understand the need, scope and characteristics of entrepreneurship</b></p>						
	<p>2.1 Define entrepreneurship and entrepreneur.</p> <p>2.2 Define the role and functions of entrepreneurship.</p>	<p>Explain entrepreneurship and entrepreneur.</p> <p>ii. Explain the functions</p>	<p>- Text books</p> <p>- Journals</p> <p>- Publications</p> <p>-Entrepreneur</p>	<p>Know the roles and functions of an entrepreneur</p>	<p>Guide student to research into the roles and functions of an entrepreneur.</p>	<p>Visits</p> <p>Publication</p> <p>Text books</p> <p>Entrepreneur</p>

	<p>2.3 Identify the entrepreneurial traits.</p> <p>2.4 Explain entrepreneurial tasks.</p> <p>2.5 Explain the need for entrepreneurship in national economic development.</p> <p>2.6 Identify entrepreneurial risks and hazards</p>	<p>of entrepreneurship and its roles in national economic development.</p> <p>iii.Explain the various traits of an entrepreneur.</p> <p>iv. Explain entrepreneurial tasks, the inherent risks and hazards.</p> <p>v. Invite a successful entrepreneur to give a talk to students</p>		<p>Know the need for entrepreneurship in national economic development.</p>	<p>Invite a successful entrepreneur to give a talk to students on entrepreneurial traits, talks, hazards and the need for entrepreneurship in national economic development.</p>	<p>Internet and relevant websites</p>
<p><b>General Objective 3: Understand the various sources of information for entrepreneurship development</b></p>						

	<p>3.1 Identify organizations and agencies involved in the promotion and development of entrepreneurship</p> <p>3.2 Explain the roles of banks and financial institutions in enterprise creation.</p> <p>3.3 Describe the contributions of government agencies in sourcing information including patent rights</p>	<p>Explain the various organizations and agencies involved in the promotion and development of entrepreneurship. ii. Explain the roles of banks and financial institutions in the creation of enterprises. iii. Explain the contributions of government agencies in sourcing information and protecting enterprises. iv. Give assignment.</p>	<p>- Text books - Journal of Management and Economic Digest Publications.</p>	<p>Know the various organizations and agencies involved in the promotion and development of entrepreneurship</p> <p>Know the roles of banks and financial institutions in the creation of enterprises.</p>	<p>Guide students to research to organizations and agencies involved in the promotion and development of entrepreneurship.</p> <p>Use Web-based information to understand the international org. involved in assisting SMEs.</p> <p>Guide student to conduct research to the roles banks and financial institutions in creation and efficient operation</p>	<p>Computer Accessories</p> <p>Internet facility</p> <p>Application software</p> <p>Text books</p> <p>Journal.</p>
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					of an enterprises.	
<p><b>General Objective 4: Appreciate the roles of commercial and development banks in small scale industries development</b></p>						



	<p>4.1 Identify financial institutions involved in entrepreneurship development.</p> <p>4.2 Describe the assistance provided by commercial banks.</p> <p>4.3 Explain the roles of development banks in the promotion and development of small and medium scale enterprises (SME's).</p> <p>Describe government policy on financing small and medium scale enterprises (SME's).</p>	<p>Explain financial institutions involved in entrepreneurship development. ii. Explain the roles of commercial and development banks in the promotion and development of SME's.</p> <p>iii. Explain government policy on financing SME's</p>	<p>Text books</p> <ul style="list-style-type: none"> <li>- Journals</li> <li>- Publications</li> </ul>	<p>Know the various financial institutions and their roles in the development and promotion of small medium enterprises.</p> <p>Know the government policy on financing small and medium scale enterprises (SME)</p>	<p>Guide student to demonstrate the knowledge of commercial, merchang and development bank in the promotion of small and medium scale enterprises. Guide student to research to Government policies on financing small and medium scale enterprises.</p>	<p>Visitation and research</p> <p>Publications</p> <p>Text Books</p> <p>Computer with internet connection</p> <p>Video and films.</p>
<p><b>General Objective 5: Understand the functions of various agencies in small and medium scale industries</b></p>						
	<p>5.1 Identify various support agencies involved in the promotion and development of entrepreneurship.</p> <p>5.2 Enumerate the functions of support agencies.</p> <p>5.3 Explain the assistance rendered by Research Institutions/Universities/Polytechnics/Monotechnics/Technical Colleges in entrepreneurship development.</p> <p>5.4 Explain the roles of: Nigerian Export Promotion Council (NEPC)</p> <p>a) Nigerian Investment</p>	<p>Explain the various support agencies involved in the promotion and development of entrepreneurship and their functions. ii. Explain the roles of research institutes, institutions of higher learning in the development of entrepreneurship. iii. Show a film on Technology</p>	<p>Text books</p> <ul style="list-style-type: none"> <li>- Journals</li> <li>- Publications</li> <li>- TV</li> <li>- VCR</li> <li>- Relevant Cassettes.</li> </ul> <p>Video</p>	<p>Know the various support agencies and their functions to the promotion and development of entrepreneurship s.</p>	<p>Guide students to research to Research institutions, universities, polytechnics, Nigerian Expert promotion Council NIPC, NERFUND, NDE, IDC etc.</p> <p>Show a film on technology business incubation center.</p>	<p>Internet and relevant websites</p>

	<p>Promotion Commission (NIPC)</p> <p>b) National Economic Reconstruction Fund (NERFUND)</p> <p>c) National Directorate of Employment (NDE)</p> <p>d) Raw Materials Research and Development Council (RMRDC)</p> <p>5.5 Industrial Development Centres (IDC) and TBICs in the Promotion and Development of Entrepreneurship</p>	<p>Business Incubation Centre (TBIC) operation.</p> <p>1.0 iv. Conduct Test.</p>				
<p><b>General Objective 6: Understand the methods of Product selection</b></p>						

	<p>6.1 Explain product selection.</p> <p>6.2 Explain product selection criteria.</p> <p>6.3 Identify key factors associated with product selection.</p> <p>6.4 Describe venture idea generation.</p> <p>6.5 Describe the steps involved in preliminary screening.</p> <p>6.6 Evaluate critically, product ideas.</p> <p>6.7 Explain the different steps in preparing pre-feasibility study.</p> <p>6.8 Evaluate adequacy of infrastructural facilities for product selection.</p> <p>6.9 Identify the relevant technology available for the selected product.</p> <p>6.10 Evaluate sources and adequacy of raw materials for a selected product.</p> <p>6.11 Explain effects of government policy and regulations on the</p>	<p>Explain product selection, criteria and factors associated with selection.</p> <p>ii. Explain venture idea generation. iii.Explain critical evaluation of product ideas and steps involved in preliminary screening.</p> <p>iv.Explain steps in preparing pre-feasibility study.</p> <p>v. Explain adequacy of infrastructural facilities for the selected product.</p> <p>vi.Explain availability of relevant technology</p>	<p>Text books</p> <p>- Journals</p> <p>- Publications</p>	<p>Know product selection, criteria and factors associated with product selection.</p> <p>Know venture idea generation.</p> <p>Know evaluation of product idea and steps in valued in preliminary screening.</p> <p>Know steps in preparing pre-</p>	<p>Guide students to selection of product using criteria and factors associated with product selection.</p> <p>Guide students to prepare a pre-feasibility of a given product and evaluate the viability, methodology and cost benefit analysis.</p> <p>Use web-based information to generate venture idea on exportable product.</p>	<p>Computer with accessories and internet connection.</p> <p>Application packages</p> <p>Visitation and research</p> <p>Publications</p> <p>Journal</p> <p>Text books</p> <p>Internet and relevant websites</p>
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	selected product. 6.12 Identify legal aspects of business in product selection.	for the selected product. vii.Explain sources and adequacy of raw materials. viii.Explain effects of government policy and regulation on the selected product.. ix. Explain legal aspects of business on the selected product.		feasibility and evaluate sources and adequacies of input.		
<b>General Objective 7:: Understand the activities of different Industrial Associations in relation to entrepreneurship</b>						

	<p>Describe the roles of National Association of Small Scale Industrialists (NASSI) in entrepreneurship.</p> <p>7.2 Describe the roles of National Association of Small and Medium Entrepreneurs (NASME).</p> <p>7.3 Describe members of the Nigerian Association of Chambers of Commerce, Industry Mines and Agriculture (NACCIMA).</p> <p>7.4 Describe the roles of the Nigerian Association of Chambers of Commerce, Industry Mines and Agriculture (NACCIMA).</p> <p>7.5 Explain the roles of Manufacturers Association of Nigeria (MAN) in the development of Small and Medium Scale Enterprises (SME's).</p>	<p>Explain NASSI and its roles in entrepreneurship development.</p> <p>Explain NASME and its roles in entrepreneurship development.</p> <p>Explain City, States and bi-lateral chambers of commerce and industry and their roles in entrepreneurship development.</p> <p>Explain NACCIMA and its role in entrepreneurship development. Explain MAN and its roles.</p> <p>Explain Nigerian</p>	<p>- Text books - Journals - Publications</p>	<p>Know the various Association and their roles to promotion and Development of entrepreneurship[p</p>	<p>Guide students to research to NASSI, NASME, NACCIMA, CHAMBER of COMMERCE, MAN, NECA and demonstrate knowledge of their roles and functions to entrepreneurship.</p> <p>Use Web-based information to compare the services of Chambers of Commerce in UK, USA, ASIA etc.</p> <p>Carry out an excursion to a recognized trade fair closest to you.</p>	<p>Internet and relevant websites</p>
	<p>7.6 Explain the activities of N.E.C.A and its roles in industry.</p>	<p>Employers Consultative Association (N.E.C.A) and its roles.</p>				
<p><b>General Objective 8: Know self through analysis of strength, weakness, goal setting and risk taking behaviour.</b></p>						

	<p>8.1 Explain the following terms:  a) Data collection about self.  b) Who am I (personal efficacy)  c) Rating of concepts  d) Self Knowledge.</p> <p>8.2 Define individual life goal and link it to entrepreneurship.</p> <p>8.3 Identify the strengths and weaknesses in 8.2 above.</p> <p>8.4 Carry out a Ring TOSS Game.</p> <p>8.5 Explain the behavioural pattern observed in 8.4 above on:  a) Moderate risk taking.  b) Goal setting  c) Learning from feed back  d) Taking personal responsibility  Confidence and self reliance</p>	<p>Explain the term:-</p> <ul style="list-style-type: none"> <li>- Data collection about self</li> <li>- Personal efficacy</li> <li>- Rating of concepts</li> <li>- Self knowledge</li> </ul> <p>Explain individual life goal of entrepreneurship, their strengths and weaknesses.</p> <p>Explain Ring TOSS</p> <p>Guide students to carry out a Ring TOSS Game.</p> <p>Explain the behavioural pattern observed in a Ring TOSS Game:</p> <ul style="list-style-type: none"> <li>- Moderate Risk Taking</li> <li>- Goal Setting</li> <li>- Learning from feed back</li> <li>- Taking personal responsibility</li> </ul> <p>Confidence and selfreliance</p>	<p>Text books  - Journals  - Publications</p>	<p>Know self on entrepreneurship development and promotion</p>	<p>Guide students to demonstrate knowledge of themselves, goals, entrepreneurship strength and weakness.</p> <p>Give practical assignments to student on personal efficacy, goals – link to entrepreneurship strength and weakness.</p> <p>Use web-based information to carry out simulation business games.</p> <p>Guide student to observe the pattern on: -  Risk Taking  - Goal Setting etc.</p>	<p>Computer and accessories with internet connection</p> <p>Visitation and research</p> <p>Research</p> <p>Internet and relevant websites</p>
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	<p><b>General Objective 9: Know the motivational pattern of entrepreneurs</b></p>
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	<p>9.1 Define motivation</p> <p>9.2 List the objectives of motivation</p> <p>9.3 Identify barriers to motivation and achievement.</p> <p>9.4 Analyse motive strength (from TAT scores) by:</p> <p>a) Locating achievement agencies</p> <p>Intensity of motives.</p>	<p>i. Explain motivation, its objectives, merits and demerits.</p> <p>ii. Carry out analysis on motive strength (from TAT scores) by:</p> <ul style="list-style-type: none"> <li>- Locating achievement Imageries</li> <li>- Intensity of motives</li> </ul> <p>iii. Give assignment</p>	<p>- Text books</p> <p>- Journals</p> <p>- Publications</p>	<p>Know Thematic Appreciation Test (TAT)</p>	<p>Guide student to carryout Thematic Application Test (TAT) on a related case study model.</p>	<p>Formulated case study.</p> <p>Journal</p> <p>Publication</p> <p>Text Books.</p> <p>Internet and relevant websites</p>
<p><b>General Objective 10: Understand the functional areas of business</b></p>						





	<p>marketing mix to the growth and expansion of a small enterprise.</p> <p>10.9 Explain the roles and functions of the following:-</p> <ol style="list-style-type: none"> <li>a) Product Planning and Control</li> <li>b) Production Forms and Techniques</li> <li>c) Factory and facilities layout</li> <li>d) Work Process</li> </ol> <p>10.10 Explain the importance of quality control and production standards.</p> <p>10.11 Explain the need for maintenance management with special reference to:</p> <ol style="list-style-type: none"> <li>a. Routine maintenance</li> <li>b. Scheduled Maintenance</li> <li>c. Spare parts management and control</li> </ol> <p>Preventive Maintenance</p>	<p>Explain financial regulations and taxes affecting operations of small enterprises.</p> <p>Explain significance of insurance coverage for small enterprises.</p> <p>Explain the role of marketing and importance of marketing mix to the development and growth of a small enterprise.</p> <p>Explain the roles and functions of:</p> <ul style="list-style-type: none"> <li>- Product Planning and control.</li> <li>- Production forms and Techniques</li> <li>- Factory and facilities layout - Work Process.</li> </ul> <p>Explain importance of Quality control and production standards.</p> <p>Explain need for maintenance management with special reference to: -</p> <ul style="list-style-type: none"> <li>- Routine maintenance</li> <li>- Scheduled maintenance</li> </ul>		<p>product planning and control, maintenance, etc.</p>	<p>of business and their various roles to enterprise.</p>	
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		<ul style="list-style-type: none"><li>- Preventive maintenance</li><li>- Spare parts</li></ul>				
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		management and control. xii. Invite a successful entrepreneur to give a talk to students.				
<b>General Objective 11: Understand the need for business planning</b>						
	<p>12.1 Identify a viable business opportunity based on</p> <p>a) Demand</p> <p>b) Availability of resources</p> <p>c) Import substitution</p> <p>d) Export oriented products</p> <p>11.2 Explain the different steps in preparing a preliminary project report.</p> <p>11.3 Formulate a bankable project report.</p> <p>11.4 Analyse a sample project report.</p>	<p>Explain viable business and business opportunities based on:</p> <p>- demand</p> <p>- availability of resources</p> <p>- import substitution - export oriented products</p> <p>ii. Explain different steps in preparing a preliminary project and bankable project report.</p> <p>iii. Guide students to prepare a preliminary project report.</p>	<p>Text books</p> <p>- Journals</p> <p>- Publications</p>	<p>Know a viable business opportunity.</p> <p>Know the different steps in preparing preliminary project report.</p> <p>Know a bankable project report.</p>	<p>Guide students to prepare a feasibility study, using application softwares.</p> <p>Guide students to prepare: A bankable project report and analyse the</p> <p>Technical operational economic viability Methodology Cost benefit analysis on equipments, dev., cost, running cost.</p>	<p>Computers and application software</p> <p>Text books</p> <p>Journals</p> <p>Publications</p> <p>Visitation and research.</p>

ASSESSMENT CRITERIA			
Coursework 40%	Course test 20%	Practical 40%	Other (Examination/project/portfolio) %
<b>Competency:</b> On completing the course, the student should be able to understand/estimate/define/etc....			

<b>PROGRAMME: HND Accountancy</b>	<b>Code: OTM 424</b>	<b>Credit Hours: 4 hours</b>
<b>Course: Professional Ethics and Social Responsibility</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: 2</b>		<b>Practical: 2 hours/week - 50%</b>

**Course main Aim/Goal:** This course is designed to develop in the student the desirable professional work ethics required for successful work in a modern accountancy office.

**General Objectives:**

- 1.0 Understand the concept of profession and professionalism.
- 2.0 Understand the concepts of ethics and professional work ethics.
- 3.0 Understand ethical standards and behaviours in the office.
- 4.0 Know the difference between ethics and morality.
- 5.0 Understand the roles of professional bodies in promoting ethical practices.

6.0 Know the role of Government in regulating on ethical practices.

<b>PROGRAMME: HND Accountancy</b>	<b>Code: OTM 424</b>	<b>Credit Hours: 4 hours</b>
<b>Course: Professional Ethics and Social Responsibility</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: 2</b>		<b>Practical: 2 hours/week - 50%</b>

<i>Theoretical Content</i>				<i>Practical Content</i>		
<b>Week</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
1-3	1. Define the terms: profession and professionalism.	Explain the terms profession and professionalism and distinguish between them.	Hand-outs Text-books	Brain storming session	Lead and correct students, promote debates	Hand-outs Case-study Role-plays

	<b>GENERAL OBJECTIVE 2:0: Understand the concept of ethics and professional work ethics.</b>					
4-6	2.1. Note how ethics relates to professional practices.	Explain ethics as it relates to professions.	Hand-outs Text-books	Group discussion on ethical behaviour.	Guide the discussion. Role-plays	Hand-outs Case-study
	2.2 Define professional ethics and professional work ethics.	Define and explain professional ethics and professional work ethics.	Hand-outs Text-books	Group discussion on case studies.	Guide the case studies.	Case Studies
<b>GENERAL OBJECTIVE: 3.0: Understand ethical standards and behaviours in the office.</b>						

7-9	3.1 List ethical principles	Explain different ethical principles eg honesty, efficiency promptness, etc.	Hand-outs Text-books	Relate these principles to work behaviour.	Guide the students.	Textbooks Journal
	3.2 List positive work ethics.	Explain positive work ethics eg Self Discipline, politeness, self commitment, etc	Hand-outs Text-books	Discuss relevance of positive work ethics in an organisation.	Moderate the discussion.	Textbooks Journal
	3.1 List negative work ethics.	Explain negative work ethics eg sexual harassment, abuse of trust, licentiousness, etc.	Hand-outs Text-books	Role play positive and negative work ethics.	Provide brief for the role play.	Textbooks Journal
<b>GENERAL OBJECTIVE 4:0: Know the difference between ethics and morality.</b>						

10-12	4.1 Note the different between ethics and morality.	Differentiate between ethics and morality.	Hand-outs Text-books	Examine the differences between ethics and morality.	Guide the students' work.	Handouts
<b>GENERAL OBJECTIVES 5:0: Understand the roles of professional bodies in promoting ethical practices.</b>						
13	5.1 List some professional bodies.	Give examples of professional bodies and explain what they do to regulate on ethical issues.	Hand-outs Text-books	Discuss how professional bodies regulate on ethical issues.	Moderate the class discussion/debate	Regulation and By-law of Professional bodies.
<b>General Objective 6.0: Know the role of Government on regulating on ethical practices.</b>						
14-15	6.1 Note the role of government in regulating on ethical practices.	Explain the role of government in regulating on ethical practices.	Hand-outs Text-books	Discuss the role of organizations such as ICPC, EFCC	Moderate	Relevant Acts.

<b>ASSESSMENT CRITERIA</b>			
<b>Coursework</b> %	<b>Course test</b> %	<b>Practical</b> %	<b>Other (Examination/project/portfolio)</b> %
		<b>50</b>	<b>50</b>

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 411</b>	<b>Credit Hours: 60 hours 4.0 Units</b>
<b>Course: ADVANCED FINANCIAL ACCOUNTING II</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: FIRST SEMESTER</b>		<b>Practical: 2 hours/week - 50%</b>

**Goal: This course is designed to enable the student gain an indepth understanding of the principles and the procedures governing the preparation of financial statements of specialized organizations so as to be able to apply the accounting knowledge to solve business problems.**

**GENERAL OBJECTIVES:**

**On completion of this course, the students should be able to:-**

- 1.0 Know the accounting treatment of containers, investments, hire purchase, leasing, pension provident fund, voyages, oil and gas.**
- 2.0 Know how to prepare the accounts of specialized businesses such as Estate Agencies, farmers, contractors, underwriters, unit trust, companies and co-operative societies.**
- 3.0 Know how to prepare the accounts of banks.**
- 4.0 Know how to prepare the accounts of insurance companies.**
- 5.0 Understand the principles and practice or Financial Valuation.**
- 6.0 Understand Advanced aspects of Partnership Accounts.**
- 7.0 Understand Liquidation Accounts.**



<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 411</b>	<b>Credit Hours: 60 hours 4.0 Units</b>
<b>Course: ADVANCED FINANCIAL ACCOUNTING II</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week – 50%</b>
<b>Semester FIRST SEMESTER</b>		<b>Practical: 2 hours/week - 50%</b>

<b><i>Theoretical Content</i></b>			<b><i>Practical Content</i></b>			
<b>Week</b>	<b>General Objective 1: Know the accounting treatment of containers, investments, hire purchase, leasing, pension provident fund, voyages, oil and gas.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

	<p>1.1 Explain the accounting treatment for containers.</p> <p>1.2 Explain the accounting treatment for investments.</p> <p>1.3 Define hire purchase.</p> <p>1.4 Explain the accounting treatment for hire purchase stressing clearly the principles of profit recognition.</p> <p>1.5 Define leasing.</p> <p>1.6 Identify types of leases.</p> <p>1.7 Explain the treatment of leases in Accounts.</p> <p>1.8 Identify the similarities and differences between hire purchase and leasing.</p>	<p>- Prepare the relevant accounting entries and show journal entries to ensure proper understanding by students.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Prepare the accounts for containers, Investments, hire purchase, fund, voyage oil &amp; gas.</p>	<p>Assist the students to prepare accounts for special transactions such as containers Investment etc.</p>	<p>SAS</p> <p>Flipchart</p> <p>Spreadsheet</p> <p>Accounting package.</p>
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	<p>1.9 Define pension fund.</p> <p>1.10 Explain the method of accounting for pension fund.</p> <p>1.11 Explain how to prepare voyage account.</p> <p>1.12 Identify various classes of costs associated with oil and gas production.</p> <p>1.13 Explain methods of accounting for these costs.</p> <p>1.14 Explain the differences between oil and gas.</p> <p>1.15 Prepare oil and gas account in compliance to SAS 14 and 17.</p>					
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<b>General Objective 2: Know how to prepare the accounts of specialized businesses such as Estate Agencies, farmers, contractors, underwriters, unit trust, companies and co-operative societies.</b>					
<p>2.1 Identify the business of Estate Agencies.</p> <p>2.2 Prepare accounts of Estate Agencies.</p> <p>2.3 Identify the peculiarities of farming enterprises.</p> <p>2.4 Explain the principles involved in the preparation of farmers accounts.</p> <p>2.5 Prepare farmers accounts.</p> <p>2.6 Define long term construction contracts.</p> <p>2.7 Distinguish between long term and short term construction contracts.</p> <p>2.8 Identify the methods of accounting for long term contracts with particular emphasis on profit</p>	<p>- Prepare accounts necessary to record the financial transactions of various businesses.</p> <p>- Compute profit attributable to contracts which will be credited to P &amp; L using different methods viz W.I.P. and Engineers</p>	<p>Worked examples</p> <p>Overhead projector</p>	<p>1. Draw the format of financial statements for special business such as Estate Agency, farming, Banking, Insurance etc.</p> <p>2. Prepare accounts for special businesses.</p>	<p>Lead the students to prepare accounts for special business like farming, Estate Agency, Banking, Insurance, etc.</p>	<p>SAS</p> <p>IAS</p> <p>Spreadsheet</p> <p>Flipchart.</p>

<p>recognition.</p> <p>2.9 Prepare contract accounts using each of the methods highlighted and in compliance with SAS 5 (IAS II).</p> <p>2.10 Define underwriting.</p> <p>2.11 Identify the income sources and expenditures associated with underwriting 2.12 Prepare underwriters accounts.</p> <p>2.13 Define unit trust.</p> <p>2.14 Prepare accounts of unit trusts.</p> <p>2.15 Identify the peculiarities the accounts of solicitors.</p> <p>2.16 Prepare accounts of Solicitors.</p> <p>2.17 Explain the legal form of Building Societies and show their relationships with property companies.</p> <p>2.18 Prepare accounts of Building Societies.</p> <p>2.19 Prepare accounts of Co-operative Societies.</p>	<p>certificate methods.</p> <p>- Explain the operation and functions of Unit Trust, Building Societies Co-operative Societies.</p>				
<p><b>General Objective 3: Know how to prepare the accounts of banks.</b></p>					

	<p>3.1 Identify the peculiarities of financial statements of banks.</p> <p>3.2 Explain provisions of Banks and other Financial Institutions. Act 1991 as amended relating to the preparation and presentation of financial statements of banks and non-bank financial institutions.</p> <p>3.3 Prepare accounts of banks and other non-bank financial</p>	<p>- Provide formats of Financial Statements of Banks and outlines the difference between them and other company financial statements.</p>	<p>Financial Statements</p>	<p>1. Draw the format of financial statements for special business such as Estate Agency, farming, Banking, Insurance etc.</p> <p>2. Prepare accounts</p>	<p>Lead the students to prepare accounts for special business like farming, Estate Agency, Banking, Insurance, etc.</p>	<p>SAS IAS Spreadsheet Flipchart</p>
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	<p>institutions with particular compliance to SAS 10 and 15 (IAS 30)</p>			<p>for special businesses.</p>		
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**General Objective 4: Know how to prepare the accounts of insurance companies.**

	<p><b>4.1 Identify the peculiarities of insurance companies' financial statements.</b></p> <p><b>4.2 Explain the provisions of the Insurance Act 1997 relating to the preparation and presentation of financial statements.</b></p> <p><b>4.3 Know the Accounting Standards in respect of Insurance Companies (SAS 16).</b></p> <p><b>4.4 Prepare Financial Statements of Insurance Companies in compliance with the relevant statutes and statement of Accounting Standards.</b></p>	<p>- Show the differences and similarities between Financial Statements on insurance companies and those of other companies.</p> <p>- Use the annual report of some insurance companies to illustrate the</p>	<p>Overhead projector</p> <p>Annual reports</p>	<p><b>1. Draw the format of financial statements for special business such as Estate Agency, farming, Banking, Insurance etc.</b></p> <p><b>2. Prepare accounts for special businesses.</b></p>	<p>Lead the students to prepare accounts for special business like farming, Estate Agency, Banking, Insurance, etc.</p>	<p>SAS IAS Spreadsheet Flipchart</p>
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<b>General Objective 5: Understand the principles and practice of Financial Valuation.</b>						
<p>5.1 Explain the types of financial valuation.</p> <p>5.2 Identify the needs for financial valuation.</p> <p>5.3 Explain different methods of financial valuation.</p> <p>5.4 Explain share valuation.</p> <p>5.5 Explain business valuation under various identified circumstances.</p> <p>5.6 Explain valuation methods relating to tangible and intangible assets.</p>	<p>- Use different methods to illustrate the points raised and explain clearly the reasons for applying one method instead of another.</p>	<p>Worked examples</p>	<p>1. Write on business valuation methods and their accounting treatment.</p> <p>2. Compute the value of business.</p> <p>3. Prepare partnership accounts on dissolution or conversion to</p>	<p>Lead the students who may be divided in groups to write on business valuation methods.</p> <p>Ask the students to prepare accounts on partnership dissolution or</p>	<p>CAMA</p> <p>Partnership Act/Dead</p> <p>Spreadsheet.</p>	

				<p>Limited liability company.</p> <p>4. Prepare sole traders account on conversion to partnership.</p> <p>5. Prepare the following:</p> <ul style="list-style-type: none"> <li>- Deficiency Account</li> <li>- Receiver's Accounts.</li> <li>- Liquidation Accounts.</li> <li>- Statement of Affairs.</li> <li>- Liquidation's receipt of payments Accounts.</li> </ul>	<p>conversion.</p> <p>Assist the students to prepare statutory accounts and statements on company's liquidation.</p>	
<b>General Objective 6: Understand Advanced aspects of Partnership Accounts.</b>						

	<p>6.1 Explain the accounting treatment of partnership business.</p> <p>6.2 Explain the various methods of realization of assets on dissolution of partnership.</p> <p>6.3 State the methods of distribution of assets on dissolution of partnership.</p> <p>6.4 Explain the accounting treatment relating to realization and distribution of assets on</p>	<p>- Prepare a case study for solution by the students who may be divided in groups.</p>	<p>Case study</p>	<ol style="list-style-type: none"> <li>1. Write on business valuation methods and their accounting treatment.</li> <li>2. Compute the value of business.</li> <li>3. Prepare partnership</li> </ol>	<p>Lead the students who may be divided in groups to write on business valuation methods.</p> <p>Ask the students to prepare</p>	<p>CAMA</p> <p>Partnership Act/Dead</p> <p>Spreadsheet.</p>
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	<p>dissolution of partnership with emphasis on piecemeal realization.</p> <p>6.5 State the requirements for conversion of sole traders business to partnership.</p> <p>6.6 Prepare accounts on conversion from sole trades business to partnership.</p> <p>6.7 State requirements for conversion of partnership to limited liability company.</p> <p>6.8 Prepare the accounting records on conversion from partnership to limited liability company.</p>			<p>accounts on dissolution on conversion to Limited liability company.</p> <p>4. Prepare sole traders account on conversion to partnership.</p> <p>5. Prepare the following:</p> <ul style="list-style-type: none"> <li>- Deficiency Account</li> <li>- Receiver's Accounts.</li> <li>- Liquidation Accounts.</li> <li>- Statement of Affairs.</li> <li>- Liquidation's receipt of payments Accounts.</li> </ul>	<p>accounts on the partnership to dissolution or conversion. and on</p> <p>Assist students prepare statutory accounts statements company's liquidation.</p>	
<b>General Objective 7: Understand Liquidation Accounts.</b>						

	<p>7.1 Define the term Liquidation.  7.2 Explain the various circumstances leading to liquidation.  7.3 Explain Statement of Affairs of a company.  7.4 Explain deficiency Account.  7.5 Explain Liquidator's Receipts and Payments Accounts.  7.6 Explain Receivers Accounts.</p>	<p>- Prepare formats of the appropriate accounts and work examples.</p>	<p>Formats for accounts</p>	<p>1. Write on business valuation methods and their accounting treatment.   2. Compute the value of business.</p>	<p>Lead the students who may be divided in groups to write on business valuation methods.</p>	<p>CAMA   Partnership Act/Dead   Spreadsheet.</p>
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	<p>7.7 List the preferential creditors. 7.8 Prepare Liquidation Accounts.</p>		<p>3. Prepare partnership accounts on dissolution on conversion to Limited liability company.</p> <p>4. Prepare sole traders account on conversion to partnership.</p> <p>5. Prepare the following:</p> <ul style="list-style-type: none"> <li>- Deficiency Account</li> <li>- Receiver's Accounts.</li> <li>- Liquidation Accounts.</li> <li>- Statement of Affairs.</li> <li>- Liquidation's receipt of payments Accounts.</li> </ul>	<p>Ask the students to prepare accounts on partnership dissolution or conversion.</p> <p>Assist the students to prepare statutory accounts and statements on company's liquidation.</p>
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**ASSESSMENT CRITERIA**

<b>Coursework 25%</b>	<b>Course test %</b>	<b>Practical 25%</b>	<b>Other (Examination/project/portfolio) 50%</b>
<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN</b>		<b>Code: ACC 412</b>	<b>Credit Hours: 60 hours</b>
<b>ACCOUNTANCY</b>			
<b>Course: AUDITING AND INVESTIGATION</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>	
<b>Semester:</b>		<b>Practical: 2 hours/week - 50 %</b>	

**Goal: To enable the student gain an in depth understanding of the general principles and practices of modern auditing and investigation so as to be able to apply the knowledge in practical situations.**

**GENERAL OBJECTIVES:**

**On completion of this course, the student should be able to:**

- 1.0 Understand audit planning process and the generally accepted audit procedures as the basis for audit tests and questionnaires.**
- 2.0 Understand Public Reporting and generally accepted audit procedures (GAAP).**
- 3.0 Understand audit investigation.**
- 4.0 Understand the principles underlying the acquisition and amalgamation of companies.**
- 5.0 Understand fraud.**

- 6.0 Know forms of audit reports.
- 7.0 Understand the Companies and Allied Matters Act (1990) and the auditors responsibilities.
- 8.0 Understand shareholders, employers and creditors' protections under CAMA.
- 9.0 Know take-over code.
- 10.0 Understand audit of Computerized Accounting System.
- 11.0 Understand Financial Statements and Audit Opinions.
- 12.0 Understand Special Credit.
- 13.0 Understand Ethical Code of Conduct.

<b>PROGRAMME:</b> <b>HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 412</b>	<b>Credit Hours: 60 hours</b>
<b>Course:        AUDITING        AND</b> <b>INVESTIGATION</b>	<b>Pre-requisite:</b>	<b>Theoretical:    2 hours/week - 50%</b>
<b>Semester: 3</b>		<b>Practical:       2 hours/week - 50%</b>

<b><i>Theoretical Content</i></b>			<b><i>Practical Content</i></b>			
<b>Week</b>	<b>General Objective 1: Understand audit planning process and the generally accepted audit procedures as the basis for audit tests and questionnaires.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

	<p>1.1 Define audit tests and questionnaires.</p> <p>1.2 Explain the process of developing audit tests and questionnaires including ICQS.</p> <p>1.3 Explain the generally accepted basis for audit tests (GAAP) and ICQS.</p> <p>1.4 Explain the development of these tests and questionnaires.</p> <p>1.5 State the nature and scope of these tests and questionnaires.</p> <p>1.6 Draw up and apply ICQS and audit tests.</p>	<p>- Explain in detail the meaning of audit tests and questionnaires. - Draw up samples of audit tests and ICQS.</p>	<p>Overhead projector</p> <p>Samples of tests</p>	<p><b>Draw up ICQ</b></p>	<p>Ask the students who are divided into groups to draw up ICQ on different financial activities such as purchases, sales etc.</p>	<p>Word processor Flip chart</p>
<b>General Objective 2: Understand Public Reporting and generally accepted audit procedures (GAAP).</b>						
	<p>2.1 Define Public Reporting.</p>	<p>- Explain by way of</p>	<p>Overhead</p>	<p>State the application of</p>	<p>Lead the</p>	<p>CAMA</p>
	<p>2.2 Classify forms of Public Reporting.</p> <p>2.3 Explain the principles acceptable to Accountants.</p> <p>2.4 Explain the application GAAP to all published accounts.</p> <p>2.5 Explain the application of generally accepted principles to all forms of Published Accounts.</p>	<p>teaching in detail the definition of public financial reporting. - Teach the types and formats of reporting systems. - Teach types of Published Accounts. - Explain statutory requirements e.g. NSE; SEC etc.</p>	<p>projector</p> <p>Samples of tests</p>	<p>GAAP to published accounts.</p>	<p>students to classify the forms of public reporting. Ask the students to draw up the formats of reporting systems in line with GAAP</p>	<p>GAAP Published accounts</p>

<b>General Objective 3: Understand audit investigation.</b>						
	<p>3.1 Define Investigation.</p> <p>3.2 Explain types and nature of Investigation.</p> <p>3.3 Explain related terms used in Investigations vis-à-vis prospectus; acquisitions and amalgamations; purchase and sales of business.</p> <p>3.4 State the similarities in procedure during audit Investigations.</p>	<p>- Explain to the student the nature of Investigation as distinct from auditing. - Explain the responsibilities of the Accountant conducting an Investigation. - Explain different types of Investigation including frauds. - Demonstrate how to prepare Status Reports under Investigation.</p>	Overhead projector	<p>3-5</p> <p>Write on nature and different types of investigation such as on business acquisition, fraud etc.</p> <p>Illustrate graphically the difference between audit and investigation.</p>	Lead the students to write on the distinguishing features of various forms of investigation. Organise the class into groups to write the procedures for different types of investigation.	CAMA Flipchart Wordprocessor
<b>General Objective 4: Understand the principles underlying the acquisition and amalgamation of companies.</b>						
	4.1 Define acquisitions and amalgamations.	- Demonstrate the differences and	Overhead projector	Understanding of the principles and	No activity	
	<p>4.2 Explain the similarities and differences between acquisition and amalgamation.</p> <p>4.3 Explain the generally accepted accounting principles of acquisitions and amalgamations.</p> <p>4.4 Apply these principles in audit reporting.</p>	<p>similarities in procedures during acquisitions and amalgamations. - Explain the basic legal requirements and procedures in acquisitions and amalgamations.</p>		regulations governing acquisition and amalgamation		

<b>General Objective 5: Understand fraud.</b>						
5.1 Define fraud.	- Explain the term fraud and types.	Overhead projector	A full appreciation of the scope and consequences of fraud	No activity		
5.2 State the different types of fraud.						
5.3 Explain the possible procedures for detecting fraud.						
5.4 State the possible steps that can be taken to prevent frauds.						

<b>General Objective 6: Know forms of audit reports.</b>						
6.1 Define audit reports.	- Explain the term "Audit Report". - Display the contents of Audit Reports - Qualified - Unqualified - Explain the responsibilities of the Directors. - Explain the responsibilities of the External Auditors. - Explain the basis of opinion of the External Auditors. - Explain the opinion	Overhead projector	6-7 Write different types of qualified and clean audit reports.	Group the students to write various forms of clean and qualified audit reports.	CAMA GAAP Auditing standards and guidelines.	
6.2 State the different types of audit reports: qualified and unqualified reports.						
6.3 Distinguish between adverse qualified and unqualified opinion.						
6.4 State conditions for a disclaimer report and qualified reports.						
6.5 Apply the knowledge acquired in a given audit assignment to reflect qualified and unqualified reports.						
6.6 Explain current developments in reporting.						



		of the External Auditors.				
<b>General Objective 7: Understand the Companies and Allied Matters Act (1990) and the auditors responsibilities.</b>						
	<p>7.1 Explain the position of the Auditor in the Companies and Allied Matters Act 1990 (formerly Companies Act 1968).</p> <p>7.2 Explain how the Companies and Allied Matters' Act 1990 affects the responsibilities of the Auditor.</p> <p>7.3 Explain the meaning of "true and fair view" in audit reports. 7.4 Explain reasons for non-compliance with the provisions of the Act.</p>	<ul style="list-style-type: none"> <li>- Explain the term "Audit Report". - Display the contents of Audit Reports</li> <li>- Qualified</li> <li>- Unqualified</li> <li>- Explain the responsibilities of the Directors. - Explain the responsibilities of the External Auditors. - Explain the basis of opinion of the</li> </ul>	Overhead projector			

		External Auditors. - Explain the opinion of the of the External Auditors.				
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**General Objective 8: Understand shareholders, employers and creditors' protections under CAMA.**

	<p>8.1 Explain the importance of the Act (CAMA) to the shareholders; employers and creditors.</p> <p>8.2 Explain the implications of noncompliance on the shareholders/employers creditors etc.</p> <p>8.3 Explain measures to enforce compliance.</p>	<p>- Explain the relevant provisions of the Companies and Allied Matters Act 1990 (formerly Companies Act 1968) viz-a-viz shareholders, employers and</p>	<p>Overhead projector</p>	<p>8-9 State the auditors responsibilities to shareholders, creditors and employees' protection under CAMA.</p>	<p>Direct students to state the legal and regulatory provisions for auditors' responsibilities to shareholders, creditors and employees' protection under</p>	<p>CAMA SEC Act Flipchart</p>
		<p>creditors. - Explain the penalties for non-compliance. - Explain measures to enforce compliance.</p>			<p>CAMA.</p>	
<p><b>General Objective 9: Know take-over code.</b></p>						

<p>9.1 Define take-over code.  9.2 Explain the reasons for take-over.  9.3 Explain take-over code as it relates to audit report.  9.4 State the importance of take-over code.  9.5 State the legal requirements of take-over.  9.6 Explain the procedures for take-over.</p>	<ul style="list-style-type: none"> <li>- Explain the meaning of take-over in details.</li> <li>- Demonstrate the audit reporting procedure(s).</li> </ul>	<p>Overhead projector</p> <p>Worked examples</p>	<p>Write the procedure for take-over under regulatory and legal framework.</p>	<p>Assist the students to write on take-over codes and procedure.</p>	<p>CAMA  SEC Act  Wordprocessor</p>
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<p><b>General Objective 10: Understand audit of Computerized Accounting System.</b></p>
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	<p>10.1 State the audit - Show to students in the main features of audit the audit of accounting systems.</p> <p>10.2 Explain the following terms in Computer system. audits. - Identify and explain (a) Input devices. the various (b) Output devices accounting packages. packages.</p> <p>10.3 Describe the system - development control and lead i.e. student to use the</p> <ul style="list-style-type: none"> <li>- Over Inputs various</li> <li>- Over processing and</li> <li>- Over outputs. any available software packages</li>   <li>- General and</li>   <li>- System documentation. - techniques and procedures</li> </ul>	<p>the procedures used of Computerized computerized accounting</p> <p>software (c) Software</p> <p>Demonstrate the use the</p> <p>accounting software packages of</p> <p>e.g.</p> <p>Application controls.</p> <p>Application of Hardware Controls.</p>	Overhead projector	Understanding of the audit requirements of computerised systems	No activity	
<b>General Objective 11: Understand Financial Statements and Audit Opinions.</b>						
	<p>11.1 Review financial statements as aid to audit opinion.</p> <p>11.2 Explain compliance with generally accepted accounting principles and accounting</p>	<ul style="list-style-type: none"> <li>- Explain the use of financial statements. -</li> <li>Explain the importance of</li> </ul>	Overhead projector	Write the procedure for auditing in an EDP environment.	Lead the student to use audit test packs in an EDP environment.	Audit test packs Audit software Computer Internet

	standards both local and international. 11.3 Review presentation and disclosure procedures. 11.4 Explain compliance of financial statements with statutory requirements and other regulations.	financial statements as an aid to audit opinion. - Explain relevant generally, accepted accounting principles and accounting standards both local and international.				
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	<b>General Objective 12: Understand Special Credit.</b>
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	<p>12.1 Define Special Audits.</p> <p>12.2 State procedures for writing investigation reports.</p> <p>12.3 Describe the procedure and the process of presentation of reports to management and clients.</p> <p>12.4 Explain the advantages and disadvantages of such</p>	<p>- Demonstrate the types of special audits viz:- banks and other financial institutions.</p> <p>- Insurance companies, parastatals and public utilities, hospitals,</p>	Overhead projector	Write the procedure for special audit.	Direct the students to write the programmes and procedure for special audit such as Banks, Insurance Companies, Educational	Published Account of specialised organisations. Wordprocessors Flipchart
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	reports to clients.	<p>universities, polytechnics and other tertiary institutions.</p> <p>- Demonstrate the preparation of Management Reports.</p>			Institutions etc.	
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<p><b>General Objective 13: Understand Ethical Code of Conduct.</b></p>
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	<p>13.1 State the objectives of ethical codes of conduct.</p> <p>13.2 Explain the different Laws and regulations issued by the Accounting bodies.</p> <p>13.3 Explain conflicts.</p> <p>13.4 State the gains of compliance and the penalties for noncompliance with the dictates of:</p> <ul style="list-style-type: none"> <li>- Ethical Code of Conduct.</li> <li>- Regulations and Laws issued by professional bodies.</li> </ul> <p>13.5 Identify the various bodies responsible for the regulation and the development of Accounting Standards locally and internationally.</p> <p>13.6 Identify various factors</p>	<p>Exposition on the ethics of auditing and their practical impact</p>	<p>Overhead projector</p>	<p>Write on ethical codes of conduct.</p>	<p>Lead the student to write on ethical codes of conduct issued by various accounting bodies</p>	<p>Wordprocessor Internet</p>
	<p>against the harmonization of the International and Local Accounting Standards.</p>					

**ASSESSMENT CRITERIA**



<b>Coursework</b> 25%	<b>Course test</b> %	<b>Practical</b> 25%	<b>Other (Examination/project/portfolio)</b> 50%
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<b>PROGRAMME:</b> <b>HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 413</b>	<b>Credit Hours: 60 hours</b>
<b>Course: FINANCIAL MANAGEMENT I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: THIRD SEMESTER.</b>		<b>Practical: 2 hours/week - 50%</b>

**Goal: To enable the student acquire an in depth knowledge of the management processes of planning financial resources in a business or organization.**

**GENERAL OBJECTIVES:**

**On completion of this course, the student should be able to:**

- 1.0 Understand the nature, objectives and scope of Financial Management.**
- 2.0 Understand Capital Budgeting.**
- 3.0 Understand Financing and Capital Structure Decision.**
- 4.0 Understand Dividend Policy Decisions.**
- 5.0 Understand Working Capital Management.**

**6.0 Understand Financial Management of small and medium scale enterprises.**

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 413</b>	<b>Credit Hours: 60 hours</b>
<b>Course: FINANCIAL MANAGEMENT I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester THIRD SEMESTER</b>		<b>Practical: 2 hours/week - 50%</b>

<b><i>Theoretical Content</i></b>			<b><i>Practical Content</i></b>			
<b>Week</b>	<b>General Objective 1: Understand the nature, objectives and scope of Financial Management.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

	<p>1.1 Explain the nature and significance of finance.</p> <p>1.2 Explain the objectives of financial management.</p> <p>1.3 Explain the sources of funds at long term, medium term and short term level.</p>	<p>- Emphasise the unique role of Financial Management in making businesses successful.</p>	<p>Overhead projector</p>	<p>State the objectives of financial management. List the goals and objectives of corporate strategy. Reproduce the functions of treasury manager and</p>	<p>Assist students in recalling the objectives of financial management, goals and objectives of</p>	<p>Overhead projector CBN, NIC reports Financial newspapers</p>
	<p>1.4 Explain the goals and objectives of corporate strategy.</p> <p>1.5 Explain the principles of corporate governance.</p> <p>1.6 Explain the functions of treasury manager.</p> <p>1.7 Explain the duties of capital market and developments in terms of depth and breath.</p>			<p>the functions of capital market.</p>	<p>corporate strategy, the functions of treasury management and the functions of capital market.</p>	
<p><b>General Objective 2: Understand Capital Budgeting.</b></p>						

	<p>2.1 Explain mathematics of finance</p> <ul style="list-style-type: none"> <li>- Time value of money, present value, yield on investments, loan amortisation, sinking fund etc.</li> </ul> <p>2.2 Explain various techniques of Investment appraisal.</p> <ul style="list-style-type: none"> <li>- Pay back period.</li> <li>- Discounted pay back period.</li> <li>- Return on investment.</li> <li>- NPV, IRR, modified IRR, PI.</li> </ul> <p>2.3 Evaluate capital projects.</p> <ul style="list-style-type: none"> <li>- Capital rationing.</li> <li>- Replacement and abandonment decisions.</li> </ul> <p>2.4 Distinguish between advanced manufacturing technology (AMT) and project appraisal techniques:</p>	<ul style="list-style-type: none"> <li>- Revisit the mathematics of finance – compounding and discounting as a prelude to project appraisal.</li> <li>- Demonstrate how investments are appraised and selected.</li> </ul>	Overhead projector	<p>Calculate present value, yield on investment, loan amortisation, sinking fund. Evaluate capital projects. Distinguish between advanced manufacturing technology (AMT) and project appraisal techniques. Effect the treatment of inflation, taxation, risk, uncertainty and effect of government policies on investment decisions.</p>	<p>Lead the students to calculate various investment appraisal techniques. With worked example guide students through capital project appraisal and selection.</p>	<p>Investment appraisal software. Overhead projector Professional journals</p>
	<ul style="list-style-type: none"> <li>- Types of AMT investment, relevance and shortcomings.</li> </ul> <p>2.5 Explain the treatment of inflation, taxation, risk, uncertainties and effect of government policies on investment decision.</p>					
<p><b>General Objective 3: Understand Financing and Capital Structure Decision.</b></p>						

	<p>3.1 Define Cost of Capital.</p> <p>3.2 Explain and measure various costs of capital – equity, preference shares, debenture and loan stock.</p> <p>3.3 Explain optimal capital mix.</p> <p>3.4 Explain gearing and cost of capital.</p> <ul style="list-style-type: none"> <li>- Traditional approach</li> <li>- Net income/net operating income approach (modighani and miller concept).</li> </ul>	<ul style="list-style-type: none"> <li>- Define cost of capital.</li> <li>- Explain how an optimum capital structure can be attained.</li> <li>- Illustrate through graph how gearing affects cost of capital citing various theories, both traditional and contemporary.</li> </ul>	<p>Overhead projector</p> <p>Graphs</p>	<p>Measure the various cost of capital.</p> <p>Determine optimal capital mix.</p> <p>Relate gearing to cost of capital.</p>	<p>Guide students to calculate cost of various types of capital and how to determine optimal capital mix.</p>	<p>Overhead transparencies</p> <p>Graph</p>
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<b>General Objective 4: Understand Dividend Policy Decisions.</b>						
	<p>4.1 Explain factors influencing dividends policies – active and passive dividend policies.</p> <p>4.2 Identify types of dividend – cash dividend and stock dividend.</p> <p>4.3 Explain Legal and procedural aspects of dividend payment in Nigeria.</p> <p>4.4 Explain theories of dividend policies – relevance and irrelevance.</p>	<ul style="list-style-type: none"> <li>- Take life examples from relevant journals to explain how good dividend policies trigger off growth in terms of shareholders wealth and market share.</li> </ul>	<p>Overhead projector</p> <p>Worked examples</p>	<p>Recall factors influencing dividend policies.</p> <p>List types of dividends.</p> <p>State the legal and procedural aspects of dividend payments in Nigeria.</p>	<p>Take life examples from relevant journals/ published annual reports to explain how good dividend policies trigger off growth in terms of</p>	<p>Published Annual Reports.</p> <p>Overhead transparencies</p> <p>Journals</p> <p>Internet</p>
					<p>shareholders wealth and market share.</p>	

<b>General Objective 5: Understand Working Capital Management.</b>						
5.1 Explain the working capital cycle and its components.	- Explain various methods of working capital management in terms of debtors, stock and cash management models.	Overhead projector	Outline the steps taken in working capital management.	Divide the students into groups and guide them to prepare models on the management of various components of working capital.	Overhead projector	Working capital software packages
5.2 Explain management of surplus cash and deficits; cash management models.						
5.3 Explain analysis and evaluation of various credit terms, use of cash discount and debt collection techniques, debt factoring and invoice discounting.						

<b>General Objective 6: Understand Financial Management of small and medium scale enterprises.</b>						
6.1 Explain SMSE and capital investment appraisal techniques.	- Emphasise the need for SMSE and investment appraisal techniques.	Overhead projector	Apply investment appraisal techniques to small and medium sized enterprises.	Guide the students to use investment appraisal methods to select capital projects in SMSEs.	Overhead projector	Investment appraisal software
6.2 Justify the use of popular but incorrect techniques such as pay back and ARR.						
6.3 Explain the need for SMSE to embrace the use of DCF techniques viz NPV, IRR etc.						

<b>ASSESSMENT CRITERIA</b>			
<b>Coursework</b> <b>25%</b>	<b>Course test</b> <b>%</b>	<b>Practical</b> <b>25%</b>	<b>Other (Examination/project/portfolio)</b> <b>50%</b>



<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 414</b>	<b>Credit Hours: 45 hours</b>
<b>Course: ADVANCED TAXATION II</b>	<b>Pre-requisite: ACC 324</b>	<b>Theoretical: 2 hours/week - 67%</b>
<b>Semester: THIRD SEMESTER</b>		<b>Practical: 1 hours/week - 33%</b>

**Goal: This course is designed to enable the student understand the general concepts of taxation; the working environment of the tax system, and the general application of the tax laws.**

**GENERAL OBJECTIVES:**

On completion of this course, student should be able to:

- 1.0 Understand petroleum profit tax system.
- 2.0 Understand capital allowance in petroleum profit tax.
- 3.0 Understand the computation of petroleum profit tax.
- 4.0 Understand capital gains tax administration.
- 5.0 Understand value added tax.
- 6.0 Understand double taxation treaties.
- 7.0 Understand the provisions of industrial development.
- 8.0 Understand tax planning principles and practice.
- 9.0 Understand tax audit and investigation.

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 414</b>	<b>Credit Hours: 45 hours</b>
<b>Course: ADVANCED TAXATION II</b>	<b>Pre-requisite: ACC 324</b>	<b>Theoretical: 2 hours/week - 67%</b>
<b>Semester THIRD SEMESTER</b>		<b>Practical: 1 hours/week - 33%</b>

<b><i>Theoretical Content</i></b>	<b><i>Practical Content</i></b>
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Week	General Objective 1: Understand petroleum profit tax system.					
	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	1.1 Explain cost classification. 1.2 Explain Joint Venture and Production Sharing methods. 1.3 Explain the importance of Memorandum of Understanding (MOU) 1.4 Explain upstream and	<ul style="list-style-type: none"> <li>- Illustrate with examples, the Petroleum Industry</li> <li>- upstream and down stream.</li> <li>- State the different types of costs and</li> </ul>	Overhead projector  Worked examples	1-2 Write on the administration of petroleum profit tax system. Relate the provisions of memorandum of	Lead the students to compute assessable income, chargeable income,	CITA PPTA MOU

	<p>downstream operations.</p> <p>1.5 Explain the relationship between the Board and the Federal Inland Revenue Service.</p> <p>1.6 Explain the assessment and collection procedures.</p> <p>1.7 Explain the procedure for objection and appeal.</p> <p>1.8 State penalty for non-compliance (list offences and penalties)</p> <p>1.9 Define Chargeable Income.</p> <p>1.10 Define Assessable Income.</p> <p>1.11 Define Assessable Tax</p> <p>1.12 Define Chargeable Tax</p> <p>1.13 Explain the basis of Assessment.</p>	<p>the classification into tangible and intangible.</p> <ul style="list-style-type: none"> <li>- Demonstrate the impact of Memorandum of Understanding (MOU) on tax liabilities.</li> <li>- Define Petroleum company and other special terms.</li> <li>- Explain and demonstrate the computation of chargeable Income, Assessable Income, Assessable Tax, Chargeable Tax.</li> <li>- Explain deductions and disallowable expenses.</li> </ul>		<p>understanding in the administration of petroleum profit tax.</p> <p>Compute petroleum profit tax.</p>	<p>assessable tax and chargeable tax of company.</p> <p>Ask the students to list allowable and disallowable expenses.</p>	
<p><b>General Objective 2: Understand capital allowance in petroleum profit tax.</b></p>						

	<p>2.1 Identify qualifying assets.</p> <p>2.2 Explain the basis of granting capital allowances.</p> <p>2.3 Explain the restrictions on capital allowances.</p> <p>2.4 Distinguish between capital allowance and investment allowance.</p> <p>2.5 Compute capital allowances on various assets.</p> <p>2.6 Compute investment allowance.</p>	<p>- State the different types of assets used in Petroleum Operations. - Demonstrate by computing capital allowances on various assets. - Use the above to explain restrictions on capital allowance.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>Understanding of and ability to compute petroleum profit tax</p>	<p>No activity</p>	
		<p>- Explain Investment Allowance.</p>				

<b>General Objective 3: Understand the computation of petroleum profit tax.</b>						
3.1 Explain Petroleum Profit Tax - System. computing Petroleum	Demonstrate by Profit Tax using the explained the PPT Act. rules Explain the whole concept of chargeable Tax. decided case on Petroleum Profits	Overhead projector	Worked examples	Compute capital allowances under the petroleum profit tax.	Lead the class in computing capital allowances on various qualifying assets under PPT.	Spreadsheets Desk top calculators PPTA MOU
3.2 Describe the administration of Petroleum Profit Tax. format						
3.3 Explain the application of the in an deductions allowance. -						
3.4 Explain posted price and value of chargeable crude oil sold or disposed off. - Give case study on						
3.5 Describe income incidental to and arising from any one or more of its petroleum operations. Tax.						
3.6 Compute Petroleum Profit Tax.						
<b>General Objective 4: Understand capital gains tax administration.</b>						

	<p>4.1 Explain tax administration of capital gains.</p> <p>4.2 Define capital gains.</p> <p>4.3 Explain chargeable assets and exempt transactions.</p> <p>4.4 Explain allowable and disallowable deductions.</p> <p>4.5 Explain disposal of assets and compulsory acquisition of land.</p> <p>4.6 Explain disposal between connected persons.</p> <p>4.7 Explain the effect of hire purchase, asset lost or destroyed on computation of capital gains.</p> <p>4.8 Explain treatment of replacement of business assets.</p> <p>4.9 Compute capital gains tax.</p> <p>4.10 Explain transitional provision (1967)</p>	<ul style="list-style-type: none"> <li>- Explain the principles of capital gains tax.</li> <li>- Define chargeable assets and explain exempt transactions.</li> <li>- Demonstrate by computing capital gains tax and explain allowable deductions, tax rate, etc.</li> <li>- Explain treatment of losses resulting from capital transactions.</li> <li>- Explain and demonstrate the effect of artificial</li> </ul>	<p>Overhead projector</p> <p>Worked examples</p>	<p>Compute capital gains tax.</p>	<p>Lead the class to identify chargeable assets and treatment of losses resulting from capital transactions. Ask the class to compute capital gains tax, explaining the effect of artificial transactions.</p>	<p>ICGTA</p> <p>Spreadsheets</p>
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		<p>transactions and market value valuation on computation of gain.</p>				
<p><b>General Objective 5: Understand value added tax.</b></p>						

	<p>5.1 Define Value Added Tax.</p> <p>5.2 Explain the administration of Value Added Tax.</p> <p>5.3 Distinguish between VAT and Sales Tax.</p> <p>5.4 Explain reasons for replacing sales tax with VAT.</p> <p>5.5 Identify goods and services exempted from VAT.</p> <p>5.6 Explain the methods and rates used on computing of VAT.</p> <p>5.7 Explain returns procedures and remittance.</p> <p>5.8 Explain the VAT refund procedures.</p>	<ul style="list-style-type: none"> <li>- Define VAT and explain the administrative procedures.</li> <li>- Demonstrate, the computation of Input and Output Tax.</li> <li>- Ensure that students can fill the VAT Form.</li> <li>- Describe in detail the refund procedures.</li> </ul>	<p>Overhead projector</p> <p>Worked examples</p>	<p>Compute VAT remittable to the tax authority.</p>	<p>Ask students to test Vatable goods and services and goods and services exempted from VAT.</p> <p>Give a field work study on the compliance of VAT provisions to the students.</p>	<p>VAT return forms</p> <p>VAT Act</p>
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<b>General Objective 6: Understand double taxation treaties.</b>						
	<p>6.1 Explain the basic principles of double taxation.</p> <p>6.2 Explain the double taxation arrangement or treaties.</p> <p>6.3 Explain the commonwealth rate.</p> <p>6.4 Explain the computation of double taxable relief.</p> <p>6.5 Compute relief.</p>	<ul style="list-style-type: none"> <li>- Define double taxation.</li> <li>- Show the students an example of double taxation treaty between Nigeria and other countries..</li> <li>- Demonstrate by computing Double Taxation relief.</li> </ul>	<p>Overhead projector</p> <p>Worked examples</p>	<p>Outline the basic principles of double taxation arrangements/ treaties to compute double taxation relief.</p> <p>State the provisions of double taxation arrangements between Nigeria and other countries.</p>	<p>Ask the students to compute double taxation relief on income received in or brought into Nigeria in relation to other countries in the treaty.</p>	<p>CITA Treaty arrangements with other countries</p> <p>Spreadsheets</p>
<b>General Objective 7: Understand the provisions of industrial development.</b>						

	<p>7.1 Explain the provisions of Industrial Development Act.  7.2 Define pioneer company.  7.3 Define pioneer product.  7.4 Explain national accounts.  7.5 Explain tax relief period and conditions for terminating the relief.  7.6 Explain how losses and capital allowances are treated under IDA.</p>	<ul style="list-style-type: none"> <li>- Explain the reasons for enacting the Industrial Development Act. - Explain the different types of products that are regarded as “pioneer products”. - Explain how a company can qualify to be “pioneer company”.</li> <li>- Demonstrate the computation of “pioneer profit”.</li> </ul>	<p>Overhead projector</p> <p>Worked examples</p>	<p>List the pioneer products. State the conditions for granting pioneer status.</p>	<p>Ask the students to list pioneer products. Direct the students to state the conditions for granting the pioneer status.</p>	<p>IBA CITA PITA</p>
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<b>General Objective 8: Understand tax planning principles and practice.</b>						
	<p>8.1 Explain planning for direct and indirect tax savings.  8.2 Review tax avoidance schemes.  8.3 Explain problems in case study and relate such to decided cases..</p>	<ul style="list-style-type: none"> <li>- Demonstrate by developing case studies.</li> <li>- Explain tax planning and the effect on tax liabilities.</li> <li>- Give students Case Study and test on their ability to comprehend tax issues involved.</li> </ul>	<p>Overhead projector</p> <p>Worked examples</p> <p>Case study</p>	<p>Distinguish between tax avoidance and tax evasion.  State the procedure for carrying out tax planning.  Identify anti-avoidance provisions in the tax laws.</p>	<p>Organise the class into discussion groups to debate various tax planning schemes.  Ask the students to identify antiavoidance provisions in the tax laws.</p>	<p>Tax decided cases CITA PITA</p>

<b>General Objective 9: Understand tax audit and investigation.</b>						
9.1 Define tax audit.	- Define tax audit. - Refresh the student's memory of Back Duty Assessment, Fraud, etc. - Explain resources for tax investigation. - Use case study to enlighten the students.	Overhead projector	Case study	State the procedure for Back Duty investigations. Outline the circumstances that could lead to tax audit and investigations. State the legal provisions for tax audit and investigations.	Lead the students to recognise the legal provisions for tax audit and investigations. Lead the students into discussing cases involving Back Duty, fraud etc. Direct the students to write the procedures for tax audit and investigations.	CITA Journals Decided cases Conventions from FIRS
9.2 Explain the objectives of tax audit.						
9.3 Explain the difference between tax audit and investigation.						
9.4 Distinguish between management audit, accounting audit and tax audit.						

<b>ASSESSMENT CRITERIA</b>			
<b>Coursework</b> <b>25%</b>	<b>Course test</b> <b>%</b>	<b>Practical</b> <b>25%</b>	<b>Other (Examination/project/portfolio)</b> <b>50%</b>





<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 415</b>	<b>Credit Hours: 60 hours</b>
<b>Course: MANAGEMENT ACCOUNTING I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: THIRD SEMESTER</b>		<b>Practical: 2 hours/week - 50%</b>

**Goal: To develop in the student the analytical and critical skills required to be able to device indicators of performance, measure and evaluate management performance and provide accounting data for management control and decision making.**

**GENERAL OBJECTIVES:**

**1 completion of this course, the student should be able to:**

- 1.0 Understand Management Accounting Theories and practices.**
- 2.0 Understand Planning and Control Theory in Accounting.**
- 3.0 Understand Budgets and Budgetary Control.**
- 4.0 Understand Standard Costing Technique and Variance Accounting.**
- 5.0 Know modern approach to Variance Accounting.**
- 6.0 Know Cost and Profit Variances.**

<b>PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY</b>	<b>Code: ACC 415</b>	<b>Credit Hours: 60 hours</b>
<b>Course: MANAGEMENT ACCOUNTING I</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester THIRD SEMESTER</b>		<b>Practical: 2 hours/week - 50%</b>

<b><i>Theoretical Content</i></b>			<b><i>Practical Content</i></b>			
<b>Week</b>	<b>General Objective 1: Understand Management Accounting Theories and practices.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

	<p>1.1 Define Management Accounting.</p> <p>1.2 Explain the development of accounting thoughts that led to the emergence of management accounting.</p> <p>1.3 State the purpose of management accounting.</p> <p>1.4 Describe the status of management accounting department in an organization.</p> <p>1.5 Distinguish between management accounting and financial accounting.</p>	<p>- Introduce the subject of management accounting using an organizational chart.</p>	<p>Overhead Projector</p> <p>Chart</p>	<p>Write on the objective management accounting, its scope and status in an organisation.</p> <p>Differentiate between the functions of management accounting and financial accounting.</p>	<p>Lead the students to draw an organisation chart depicting management accounting theory and practice.</p>	<p>Overhead projector Charts</p>
<b>General Objective 2: Understand Planning and Control Theory in Accounting.</b>						
	<p>2.1 Define Planning and Control.</p> <p>2.2 Explain Planning, Control and decision making functions of</p>	<p>- Demonstrate the Planning and Control functions in</p>	<p>Overhead Projector</p>	<p>Describe planning, control and decision making functions of</p>	<p>Guide students in recognising planning,</p>	<p>Overhead projector Graphs</p>

	<p>Management.</p> <p>2.3 List the accounting information requirements for planning, control and decision-making.</p> <p>2.4 Explain feedback open and close loop control system.</p> <p>2.5 State different types of standards.</p> <p>2.6 Explain the Principles, Procedures and the Practice of Setting Performance Standards.</p> <p>2.7 Explain the effects of learning curve on standard setting.</p> <p>2.8 Explain the behavioural aspects of standard costing and budgeting.</p>	<p>Management</p> <ul style="list-style-type: none"> <li>- Illustrate standard setting through appropriate examples.</li> <li>- Show the effect of learning curve on standard setting graphically.</li> </ul>	<p>Worked examples</p> <p>Graphs</p>	<p>management.</p> <p>State the effects of learning curve on standard setting.</p>	<p>control and decision making process.</p> <p>Show effect of learning curve on standard setting graphically.</p>	
<b>General Objective 3: Understand Budgets and Budgetary Control.</b>						

	<p>3.1 Describe the concepts and practice of budgeting.</p> <p>3.2 Explain the administration and budgetary control, the budget committee and budget manual.</p> <p>3.3 Explain budget period.</p> <p>3.4 Identify the principal budget factors or key factors and limiting factors.</p> <p>3.5 Prepare functional budgets and master budgets.</p> <p>3.6 Prepare fixed (Static) budget and flexible budgets.</p> <p>3.7 Explain budget centers and responsibility accounting.</p> <p>3.8 Describe aspiration lured and dysfunctional behaviour (budgetary slack).</p> <p>3.9 Describe participative Budgeting.</p> <p>3.10 Explain zero base budgeting.</p>	<p>- Demonstrate budget concepts planning.</p> <p>- Illustrate:</p> <p>(a) Fixed budget at the Planning stage.</p> <p>(b) Flexible budget as a control mechanism. - Emphasise the human aspects in budgeting.</p>	Overhead Projector	<p>Prepare and use functional budgets, master budget, fixed and flexible budgets for planning and control purposes.</p> <p>Differentiate zero based budget from rolling budget.</p>	<p>Illustrate budget preparation with examples.</p> <p>Guide students to use prepared budgets for planning and control purposes.</p>	<p>Overhead projector</p> <p>Budgeting software packages</p>
	<p>3.11 State the effectiveness of zero base budgeting.</p> <p>3.12 Explain rolling budgets.</p>					
<p><b>General Objective 4: Understand Standard Costing Technique and Variance Accounting.</b></p>						

	<p>4.1 Explain the analysis, significance, presentation and investigation of variance and sub-variances.</p> <p>4.2 Prepare standard Cost Card.</p> <p>4.3 Prepare Income Statements (operating statement) based on standard costs.</p> <p>4.4 Investigate, interpret and report variances.</p> <p>4.5 Explain the principle of management by exception.</p> <p>4.6 State the uses of exceptional reporting.</p> <p>4.7 Apply quantitative analysis to variance accounting.</p>	<p>- Prepare operating statement based on standard costing and reconcile budget profit with the actual profit.</p> <p>- Illustrate the variances which are significant to be reported.</p>	<p>Overhead Projector</p> <p>Worked examples</p>	<p>Prepare and analyse all forms of variances for materials, labour, overheads, sales and profit.</p>	<p>Lead students in the preparation and analysis of the various variances.</p> <p>Divide students into groups and assign practical examples from various sectors of the economy.</p>	<p>Computer software packages</p> <p>Overhead projector</p>
<b>General Objective 5: Know modern approach to variance accounting.</b>						
	<p>5.1 Explain the short comings of traditional cost variances.</p> <p>5.2 Prepare operating (Operational) and Planning variances using Expost and Ex-ante standards/budgets.</p> <p>5.3 State the merits of operating and planning variances in a period of inflation.</p> <p>5.4 Explain the disposition of variances.</p>	<p>- Explain how operating variance (opportunity cost approach) assist to find substitutes for scarce resources.</p> <p>- Explain how planning variances pinpoint planning defects of the management.</p>	<p>Overhead Projector</p>	<p>As above</p>	<p>As above</p>	
<b>General Objective 6: Know Cost and Profit Variances.</b>						
	<p>6.1 Explain material mix and yield variances.</p> <p>6.2 Prepare sales mix and sales</p>	<p>- Cite appropriate examples from manufacturing</p>		<p>As above</p>	<p>As above</p>	

	quantity variances. 6.3 State the limitations of profit variances.	industries e.g. feed, pharmaceutical companies, paint companies etc.				
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<b>ASSESSMENT CRITERIA</b>			
<b>Coursework 30%</b>	<b>Course test %</b>	<b>Practical 30%</b>	<b>Other (Examination/project/portfolio) 40%</b>



<b>PROGRAMME: ND BUSINESS ADMIN AND MANAGEMENT</b>	<b>Code: BAM 418</b>	<b>Credit Hours: 30 hours</b>
<b>Course: SMALL BUSINESS MANAGEMENT</b>	<b>Pre-requisite:</b>	<b>Theoretical: 1 hours/week - 50 %</b>
<b>Semester: THREE</b>		<b>Practical: 1 hours/week - 50 %</b>

**Course main Aim/Goal**

To provide the student with the basic knowledge on the various tools used in the management of small-scale businesses.

**General Objectives:**

1. Understand the nature of small-scale enterprises.
2. Understand the legal framework for small-scale enterprises.
3. Understand the role of governments in small-scale enterprises in Nigeria
4. Understand Business plan for a small-scale business enterprise.
5. Understand marketing management in a small business enterprise
6. Understand the general concept of production management
7. Know human capital needs for an enterprise
8. Understand the financing of small business enterprises
9. Understand financial management in a small business enterprise
10. Understand credit control in small business enterprises.

<i>Theoretical Content</i>			<i>Practical Content</i>			
<b>Week</b>	<b>General Objective 1: Understand the nature of small scale enterprises.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

	<p>1.1 Define the range and scope of a small business.</p> <p>1.2 Explain the importance of a small business.</p> <p>1.3 Describe the problems associated with small business operations.</p> <p>1.4 Describe types of businesses that could be run on a small scale.</p> <p>1.5 Describe the merits and demerits of being self-employed</p> <p>1.6 .Identify the starting problems and signs of failure of a small business</p>	<p>Explain range, scope and importance of a small scale business. ii. Explain types of businesses that could be run on small scale, their associated problems and signs of failure during operations. iii. Explain wage employment and self employment. iv. Explain the merits and demerits of self employment.</p>	<p>Text Books - Journals - Publications</p>	<p>Explain range, scope and importance of a small scale business. ii. Explain types of businesses that could be run on small scale, their associated problems and signs of failure during operations.</p>	<p>Select a small business enterprise and indicate its signs of success and failures. Use case studies based on local organizations.</p>	<p>Internet and relevant websites  Guest speaker on small businesses</p>
<b>General Objective 2: Understand the legal framework for small scale business</b>						
	<p>2.1 Explain the types of business organization.</p> <p>2.2 Identify the legal form of business.</p> <p>2.3 Describe the environmental factors of business – law of sales, licenses, failure signs, etc.</p> <p>2.4 Explain regulatory status and formation of small business.</p>	<p>Explain the types of business organization ii. Explain legal formation and regulatory status of small business. iii. Explain environmental factors of business.</p>	<p>Text Books - Journals -Publications</p>	<p>Explain legal formation and regulatory status of small business. Explain the environmental factors of business.</p>	<p>Use CAMB to explain the regulatory frame work of small business.  Group work to set up a small business – realistic scenarios Use of relevant documentation taken from the internet.</p>	<p>Internet and relevant websites</p>
<b>General Objective 3: Understand the role of government in small scale enterprises in Nigeria</b>						

	<p>3.1 Explain government policies for small enterprises development.</p> <p>3.2 Explain the effects of government policies on direct effects and indirect assistance to small of businesses and indirect</p> <p>3.3 State the role of the following to institutions in promoting small following enterprises institutions and their</p> <p>a) Industrial Development roles Centre (IDC) scale</p> <p>b) State Ministries of - IDC, Commerce and Industries. of State Export Promotion State Committees. Promotion Committees,</p> <p>d) Centre for Management Development (CMD) NAPPEP,</p> <p>e) National Directorate of Employment (NDE)</p> <p>f) NAPPEP NASSI, NASME, etc</p> <p>g) CIRD iii) Give assignment</p> <p>h) NERFUND</p> <p>i) NACRDB, NEPC</p> <p>3.4 NASSI, NASME, etc</p>	<p>Explain government policies for small enterprises development and the policies on direct assistance these enterprises.</p> <p>ii.Explain the in promoting small enterprises.</p> <p>State Ministries Commerce, c) Export</p> <p>CMD, NDE, CIRD NERFUND NACRDB, NEPC</p>	<p>Text Books - Journals - Publications</p>	<p>Identify government policies and their effects on small scale business.</p> <p>Identify and explain beneficiaries of the bodies. Promotion SME in Nigeria.</p>	<p>Evaluate the contributions of the promoting bodies (IDC, NASA, NERFUND, NDE, NAPEP etc to the growth of small business in Nigeria.</p>	<p>Internet and relevant websites</p>
<p><b>General Objective 4: Understand business plan for a small business enterprise</b></p>						

	<p>4.1 Explain business plan.</p> <p>4.2 Explain the purpose of business plan</p> <p>4.3 Identify the components of a business plan from project development up to project cost.</p> <p>4.4 State the necessary steps in</p>	<p>. Explain business Plan, its purpose and components from project development to project cost. ii. Explain steps in carrying out financial</p>	<p>Text Books</p> <ul style="list-style-type: none"> <li>- Journals</li> <li>- Publications</li> <li>- Entrepreneur</li> </ul>	<p>Identify business plan.</p> <p>Identify how to plan in small business.</p>	<p>Use Web based information to determine a plan for a business proposal.</p> <p>Working in pairs to develop a relevant</p>	<p>Internet and relevant websites</p>
	<p>carrying out financial analysis and planning for a small business</p> <p>4.5 Compare personal goal and business goals.</p> <p>4.6 Identify influences of family goals in business goals</p>	<p>analysis and planning for a small business. iii. Explain personal goals and business goals. iv. Explain influences of family goals on business goals. v. Invite a successful entrepreneur to give a talk. vi. Conduct a test.</p>		<p>Formulate a business plan for a particular project.</p>	<p>business plan.</p> <p>Refer to business planning information on the internet</p> <p>Presentations of the plans and justification of the goals</p>	
<p><b>General Objective 5: Understand marketing management in small business enterprises</b></p>						

	<p>5.1 Understand the basic concept of marketing.</p> <p>5.2 Identify the steps in conducting market surveys to determine demand and supply for particular products.</p> <p>5.3 Identify markets for specific products.</p> <p>5.4 Identify channels of distribution for a selected product or service.</p> <p>5.5 Explain the promotional and sales activities for a selected product or service</p> <p>Explain appropriate pricing strategies</p>	<p>Explain basic concepts of marketing.</p> <p>ii. Explain steps in conducting marketing survey to determine demand and supply for particular products.</p> <p>iii. Explain how to identify markets for specific products.</p> <p>iv. Explain channels of distribution for a selected product or service.</p> <p>v. Explain promotional and sales activities for a selected product or service</p> <p>vi. Explain appropriate pricing strategies</p>	<p>- Text Books</p> <p>- Journals</p> <p>- Publications</p> <p>- Product Posters</p>	<p>Identify the process of conducting a marketing survey.</p> <p>Identify appropriate training strategies for products produced on a small scale.</p>	<p>Use internet to identify the marketing needs of small business enterprises.</p>	<p>Internet and relevant websites</p>
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	<p><b>General Objective 6: Understand the general concepts of production management</b></p>
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	<p>6.1 Explain the basic concepts of production</p> <p>6.2 Explain choice of appropriate technology</p> <p>6.3 Identify types and sources of machinery and equipment.</p> <p>6.4 Explain the installed capacity.</p> <p>6.5 Explain the utilized capacity.</p> <p>6.6 Identify sources of raw materials.</p> <p>6.7 Describe factory location and factors in the selection of site.</p> <p>6.8 Describe factory layout.</p> <p>6.9 Explain plant and machinery maintenance.</p> <p>6.10 Explain Plan and scheduling.</p> <p>6.11 Explain quality control issues.</p> <p>6.12 Explain factory safety measures.</p> <p>6.13 Identify problems of production in the Nigerian situation.</p> <p>6.14 Explain how to cope with production problems in Nigeria.</p>	<p>i. Explain the basic concepts of production</p> <p>ii. Explain choice of appropriate technology</p> <p>iii. Explain types and sources of machinery and equipment, their installed and utilized capacity.</p> <p>iv. Explain sources of raw materials.</p> <p>v. Explain factory location, its layout and safety measures.</p> <p>vi. Explain Plant and machinery maintenance.</p> <p>vii. Explain plan and scheduling.</p> <p>viii. Explain quality control.</p> <p>ix. Explain problems of production in the Nigerian situation and how to cope with them.</p> <p>x. Organise a field trip to a successful small business establishment.</p>	<p>- Text Books</p> <p>- Journals</p> <p>- Publications</p> <p>- Business establishment</p>	<p>Identify appropriate technology for different types of SME.</p> <p>Identify sources of machinery and material from the internet.</p> <p>Identify appropriate locations and their problems for SMES</p>	<p>Use web based information to identify appropriate technology And machinery.</p> <p>Case Study on the location of industry and factory layout Group work and reference to relevant web sites</p>	<p>Internet and relevant websites</p>
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<b>General Objective 7: Know human capital needs for an enterprise</b>						
	<p>7.1 Identify human capital needs for an enterprise.</p> <p>7.2 Explain recruitment procedures.</p> <p>7.3 Explain need for training of workers.</p> <p>7.4 Explain how to motivate workers.</p> <p>7.5 Explain how to compensate workers.</p> <p>7.6 Explain organization of work force, organizational chart.</p> <p>7.7 Explain problems of human capital management in small business enterprises.</p> <p>7.8 Explain how to cope with the problems of human capital management.</p>	<p>Explain human capital management and its needs for small business enterprises. ii. Explain recruitment procedures iii. Explain need for training of workers. iv. Explain how to motivate. and compensate workers v. Explain organization of work force. vi. Guide students to prepare organizational, chart for a small business enterprise. vii. Explain problems of human capital management in small business enterprises and how to cope with them.</p>	<p>- Text Books - Journals - Publication - Cardboard</p>	<p>Identify the recruitment compensation and training procedures of workers in SMES.</p> <p>Identify problems of human capital management and how to solve them in SMEs</p>	<p>Guide students to prepare organizational charts for SME and how to forecast their employment needs.</p>	<p>Internet and relevant websites</p>
<b>General Objective 8: Understand the financing of small business enterprises</b>						



	<p>8.1 Estimate the capital needs of a selected small business.</p> <p>8.2 State sources of finance for small business.</p> <p>8.3 Explain the roles of specialized institutions in financing small businesses.</p>	<p>Explain sources of capital and how to estimate needed capital for a small business.</p> <p>Explain short-term and long term credits and</p>	<ul style="list-style-type: none"> <li>- Text Books</li> <li>- Journals</li> <li>- Publications</li> </ul>	<p>Prepare a financing plan.</p> <p>Identify various sources of funds and their costs.</p>	<p>From one the beneficiaries of the institutions handling SME, describe the learning outcomes.</p>	<p>Internet and relevant websites</p>
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	<p>8.4 Explain how to source short-term and long-term credits</p> <p>8.5 Explain the various reasons for borrowing.</p> <p>8.6 Describe costs of borrowing with some examples.</p> <p>8.7 Explain how to approach lenders. Explain reasons for financial plans.</p>	<p>their sources. the roles of ed institutions ncing small as in the areas</p> <p>of:</p> <p>Provision of SME equity.</p> <p>a) Provision of term loan</p> <p>b) opportunities for SMEs investment schemes. Provision of working capital</p> <p>c) facility for SMEs Financing SMEs through</p> <p>d) leasing. Financing SMEs for nonoil</p> <p>e) export. Financing SMEs through</p> <p>f) the capital market. General requirements/co nditions for</p> <p>g) market financial assistance to SMEs Explain rious</p>		<p>Describe how to approach tenders.</p>		
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		<p>reasons for borrowing. v. With some examples, explain cost of borrowing.</p> <p>vi. Explain reasons for financial plan and how to approach a lender</p>				
<p><b>General Objective 9: Understand financial management of small business enterprises</b></p>						

	<p>Explain the need for sound financial management in small business.</p> <p>9.2 Prepare the basic financial records required for small business enterprises and their operation.</p> <p>9.3 Explain preparation of key financial statements – cash flow, profit and loss account and balance sheet.</p> <p>9.4 Explain preparation of depreciation schedule.</p> <p>9.5 Explain how to determine gross margin and net profit.</p> <p>9.6 Explain preparation of loan repayment schedule (AMORTIZATION)</p> <p>9.7 Explain how to determine breakeven-point (BEP).</p> <p>9.8 Explain problem of financial management in small enterprises.</p>	<p>Explain the need for sound financial management in small businesses ii. Explain basic financial records iii. Explain key financial statements.</p> <p>iv. Explain depreciation.</p> <p>v. Explain gross margin and net profit and break-even-point (BEP).</p> <p>vi. Explain the various types of loan repayment and their application.</p> <p>vii. Guide students to prepare a depreciation schedule for a selected business, extract its cash flow,</p>	<p>Text Books</p> <ul style="list-style-type: none"> <li>- Journals</li> <li>- Publications</li> <li>- Formats of Prime books of accounts.</li> </ul>	<p>Describe the various records require to operate SME's</p> <p>Describe key financial statements and how to prepare a depreciation schedule.</p> <p>Use appropriate application packages to do amortization.</p>	<p>Guide students to prepare the records, extract key financial statements to determine BEP, loss or gain.</p>	<p>Internet and relevant websites</p>
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		profit and loss and balance sheet to determine its break – even- point, gross margin and net profit. viii.Explain problems of financial management in small enterprises.				
<b>General Objective 10: Understand credit control in small business enterprises</b>						
	<p>Explain credit control</p> <p>10.2 Explain the various steps in extending credits to customers.</p> <p>10.3 Identify sources of information on credits.</p> <p>10.4 Explain consumer credit and credit cards.</p> <p>10.5 Explain reasons for credits to small business enterprises.</p> <p>10.6 Identify cost of credit</p>	<p>i. Explain credit control</p> <p>ii. Explain the 3c's of credit (character, capacity and condition).</p> <p>iii.Explain where and how to get information on credits.</p> <p>iv. Explain consumer credit and credit card.</p> <p>v. Explain reasons for credit to small business enterprises and their costs.</p> <p>vi.Conduct a test.</p>	<p>- Text Books</p> <p>- Journals</p> <p>- Publications</p>	<p>Identify how credits can be extended to a small business man, sources and costs of the credits (s)</p> <p>Identify credits cards and reasons for credits</p>	<p>Identify the CS of credit.</p> <p>Use internet to get information on credits</p>	<p>Internet and relevant websites</p>
<b>ASSESSMENT CRITERIA</b>						
<b>Coursework</b> 50%		<b>Course test</b> 25%		<b>Practical</b> 25%	<b>Other</b> (Examination/project/portfolio) %	
<b>Competency:</b> On completing the course, the student should be able to understand/estimate/define/etc....						

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 416	Credit Hours: 45 hours
Course: Public Sector Accounting 2	Pre-requisite:	Theoretical: 1 hours/week - 33%
Semester: 3		Practical: 2 hours/week - 67%

Goal: To enable the student acquire knowledge and understanding of fund accounting principles, legal basis and special accounting concepts applicable in public sector financial management

**GENERAL OBJECTIVES:**

**On completion of this course, student should be able to:**

- 1.0 Understand bookkeeping and accounting processes in the government.
- 2.0 Understand Treasury Control Accounting System.
- 3.0 Understand preparation of Final Account.
- 4.0 Understand preparation and conditions for granting pension and gratuity.
- 5.0 Understand stores accounting and control.
- 6.0 Understand Board of Survey and Board of Enquiry.

- 7.0 Understand accounts of non-profit making organizations and parastatals.
- 8.0 Understand analysis for decision in the public sector.

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 416	Credit Hours: 45hours
Course: Public Sector Accounting 2	Pre-requisite:	Theoretical: 1 hours/week - 33%
<b>Semester: 3</b>		Practical: 2 hours/week - 67%

<i>Theoretical Content</i>			<i>Practical Content</i>			
<b>Week</b>	General Objective: 1.0: Understand bookkeeping and accounting processes in the government.					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

1 - 2	<p>1.1 Explain the various kinds of accounting books kept (cashbook, vote book, journals ledgers etc.) in government.</p> <p>1.2 Explain the uses of the various books.</p> <p>1.3 Explain the ledger system for revenue and expenditure.</p> <p>1.4 Explain the accounting structure of government.</p> <p>1.5 State the advantages of coding system.</p> <p>1.6 Explain government accounting processes.</p> <p>1.7 Explain payroll preparation.</p> <p>1.8 Explain the system of checking accounting accuracy.</p>	<p>- Demonstrate entries in the cash book, vote book, Journals, Ledger accounts etc.</p> <p>- Show coding system. - Enumerate documents and information needed for salary preparation. - Demonstrate salary preparation showing necessary columns.</p>	<p><b>1. Cashbook, vote book, journals, ledger etc.</b></p> <p><b>2. Financial Regulations.</b></p> <p><b>3. Standard Publications on the subject.</b></p> <p><b>4. Computers/C alculators.</b></p>	<p><b>List various books of account kept in government. State the structure of government accounting system. Post entries into cash book, vote book, journals and ledgers.</b></p>	<p><b>Ask the students to code into heads and sub heads. Ask the students to present documents and information required for salary preparation.</b></p>	<p><b>Computer Financial Regulations Vote book Ledgers etc.</b></p>

	<b>General Objective: 2.0: Understand Treasury Control Accounting System.</b>
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3- 4	<p>2.1 Explain the following: -          (i) Self-Accounting Unit,          (ii) Sub-self Accounting Unit and          (iii) Non-self Accounting Unit.</p> <p>2.2 Describe Treasury Control  <b>Non</b>System of Accounting. <b>Self</b></p> <p>2.3 Explain the relationship between          the - <b>Outline the divisions and</b>          Sub-Treasury and Treasury          Headquarters. <b>the Treasury.</b></p> <p>2.4 Identify the different sections of -  <b>Transcript</b> the treasury and their  <b>preparation</b></p> <p>2.5 Explain preparation of <b>with</b>          Departmental Vote and - <b>Show</b>          Expenditure Allocation Book          (DVEA). <b>Reconciliation</b></p> <p>2.6 Explain the procedure for the          preparation of Transcripts. -  <b>books</b></p> <p>2.7 Explain preparation of Petty and          and Revenue <b>necessary</b>          cashbook.</p> <p>2.8 Explain the procedures in the          Reconciliation Statement.</p> <p>2.9 Explain the preparation of Federation Account.</p>	<p><b>Highlights the characteristics of Self-Accounting, Sub-Self Accounting and Accounting Units.</b></p> <p><b>functions of</b></p> <p><b>Demonstrate</b> functions.</p> <p><b>necessary columns. format and example of Bank Statement.</b></p> <p><b>Demonstrate cash</b></p> <p><b>with</b> main cashbook <b>columns.</b> collectors' cashbook.</p> <p>preparation of Bank</p>	<p><b>1. Financial Regulations.</b></p> <p><b>2. Standard Publications on the subject.</b></p> <p><b>3. Computers/C alculators.</b></p>	<p><b>Outline Treasury Control system of accounting. State the procedures for the preparation of transcripts, bank reconciliation statement and Federation Account. Sketch the divisions and outline the functions of the Treasury.</b></p>	<p><b>Ask the students to prepare bank reconciliation statement and transcripts.</b></p>	<p><b>Financial Regulations Calculators</b></p> <p><b>Computer Spreadsheets</b></p>
<p><b>General Objective: 3.0: Understand preparation of Final Accounts.</b></p>						

5 - 8	<p>3.1 Explain the process of collecting all necessary data for inclusion in final accounts.</p> <p>3.2 Explain the collation of transcripts and preparation of Trial Balance.</p> <p>3.3 Describe the process of preparing final account.</p>	<p>- With the aid of diagram and necessary format, show final accounts of different levels of government.</p> <p>- Highlight methods of</p>	<p>1. Financial Regulations.</p> <p>2. Standard Publications on the subject.</p>	<p><b>Prepare Final Account. Prepare Statutory Financial Statements for Federal, State and Local Government. Analyse and interpret Government financial</b></p>	<p><b>Guide the students to present graphically the format of Final Accounts for Federal, State</b></p>	<p><b>Financial Regulations Publications</b></p> <p><b>Computer Spreadsheets</b></p>
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	<p>3.4 Explain preparation of Statutory Financial Statements:</p> <p>(a) Federal and state governments;</p> <p>(i) Consolidated Revenue Fund.</p> <p>(ii) Development Fund. (iii) Statement of Assets and Liabilities.</p> <p>(b) Local Government.</p> <p>(i) Income and Expenditure Account.</p> <p>(ii) Statement of Assets and Liabilities.</p> <p>3.5 Explain other statements as required by government.</p> <p>3.6 Describe Annual Report of the Accountant General.</p> <p>3.7 Prepare an interpretation of government financial statements.</p>	<p>interpretation.</p>	<p>3. Computers/Calculator.</p>	<p><b>statement.</b></p>	<p><b>and Local government. List methods of interpreting Government Financial Statement</b></p>	
<p><b>General Objective: 4.0: Understand preparation and conditions for granting pension and gratuity.</b></p>						

9	<p>4.1 Explain Pension and Gratuity.</p> <p>4.2 Explain current trend in pension scheme.</p> <p>4.3 Identify conditions for granting pension and gratuity.</p> <p>4.4 Explain statutory rates and the preparation of pension and gratuity.</p>	<p><b>- Outline conditions for granting pension and gratuity. - Show preparation of pension and gratuity with relevant examples.</b></p>	<p>1. Standard Publications on the subject.</p> <p>2. Calculators.</p> <p>3. Computers/Calculators.</p>	<p><b>Write on the conditions for granting pension and gratuity. Prepare schedule for pension and gratuity.</b></p>	<p><b>Ask the students to list the conditions for granting pension and gratuity. Direct the students to prepare pension and gratuity schedule.</b></p>	<p><b>Financial Regulations Calculators</b></p> <p><b>Computer spreadsheets</b></p>

<b>General Objective: 5.0: Understand Stores Accounting and Control.</b>						
10	<p><b>5.1 Define Stores.</b></p> <p><b>5.2 Explain Allocated and Unallocated Stores.</b></p> <p><b>5.3 Describe Stores Ledger Bin Card and other Store Forms and Books in general use.</b></p> <p><b>5.4 State the responsibilities and functions of storekeepers.</b></p> <p><b>5.5 Explain acquisition, custody and control of stocks.</b></p> <p><b>5.6 Explain requisition, issues and valuation of stores.</b></p> <p><b>5.7 Prepare Stores ledger and bin card.</b></p>	<p><b>- Show classification and examples of government stores. - Enumerate the functions and responsibilities of storekeepers.</b></p> <p><b>- Show preparation of stores ledger and bin card.</b></p>	<p><b>1. Financial Regulations.</b></p> <p><b>2. Standard Publications on the subject.</b></p> <p><b>3. Computers/Calculators.</b></p>	<p><b>Outline the functions and responsibilities of a store keeper. Prepare stores ledger and bin card.</b></p>	<p><b>Illustrate graphically the classification of government stores. Direct the students to prepare stores ledger and bin card.</b></p>	<p><b>Financial Regulations Calculators</b></p> <p><b>Computer spreadsheets</b></p>

<b>General Objective: 6.0: Understand Board of Survey and Board of Enquiry.</b>						
11	6.1 Define Board of Survey. 6.2 Explain types of survey. 6.3 Describe composition of the Board of Survey. 6.4 Explain procedure for the survey and preparation of Board of Surveys Report. 6.5 Define Board of Enquiry. 6.6 State the circumstances under which a Board of inquiry may be set up. 6.7 Describe composition of the Board of Enquiry and the procedure for the conduct of Enquiry. 6.8 Explain the preparation and contents of the Board's report. 6.9 Prepare a Board report.	<b>- Highlight the need for Board of Survey and Enquiry.</b>	1. Financial Regulations.  2. Standard Publications on the subject.  3. Statutory legislations.	<b>State the composition of Board of Survey and Board of Inquiry. Prepare a Board report.</b>	<b>Guide the students on how to prepare a Board of Inquiry or Survey report. Ask the students to state the circumstances warranting setting up a Board of Inquiry.</b>	<b>Statutory Regulations Financial Regulations  Word processor</b>

<b>General Objective: 7.0: Understand accounts of non-profit making organizations and parastatals.</b>

12 - 13	<p>7.1 Describe non-profit making organizations e.g. government educational institutions, hospitals, charitable and regulations organizations, boards, agencies etc.</p> <p>7.2 Describe parastatals e.g. government institutions, Public Corporations etc.</p> <p>7.3 Explain financial provisions in enabling laws for the relevant bodies.</p> <p>7.4 Identify their sources of revenue, nature of expenditure, assets and liabilities.</p> <p>7.5 Explain preparation of the following financial reports:  (i) Receipt and Payment.  (ii) Income and Expenditure.  (iii) The Balance Sheet.</p>	<p>- <b>Highlight the nature and basis of accounting for nonprofit making organization and parastatals, revenue and expenditure.</b></p> <p>- <b>Show preparation of final accounts.</b></p>	<ol style="list-style-type: none"> <li>1. Relevant Laws governing the operation of non-profit making organizations.</li> <li>2. Standard publications on the subject.</li> <li>3. Relevant Journals, Books of Accounts, Ledgers, etc.</li> <li>4. Computers/Calculators.</li> </ol>	<p><b>Identify the distinction between non-profit making organisations and parastatals in relation to their sources of revenue and nature of expenditure. Prepare financial reports of non-profit making organisation.</b></p>	<p><b>Guide the students to prepare final accounts of non-profit making organisations e.g. receipt and payments, income and expenditure, balance sheet.</b></p>	<p><b>Statute</b>  <b>Relevant journals, books etc.</b>  <b>Computers</b>  <b>spreadsheets</b>  <b>Calculators</b></p>
<b>General Objective: 8.0: Understand analysis for decision in the Public Sector.</b>						
14 - 15	<p>8.1 Explain application of cost and management accounting principles in governments and governmental bodies for:</p> <ol style="list-style-type: none"> <li>(i) budget</li> <li>(ii) pricing of services-fees and levies.</li> <li>(iii) pricing and negotiating contracts.</li> </ol>	<p>- <b>Explain pricing methods.</b></p> <p>- <b>Demonstrate project analysis with examples.</b></p>	<ol style="list-style-type: none"> <li>1. Financial Regulations.</li> <li>2. Standard Publications on the subject.</li> <li>3.</li> </ol>	<p><b>Apply project appraisal techniques for effective analysis of cost and benefits in the public sector. Apply cost and management</b></p>	<p><b>Illustrate how project appraisal techniques are used in analysing projects. Guide</b></p>	<p><b>Financial Regulations</b>  <b>Computers/calculators</b></p>

				<b>accounting principles in government parastatals</b>	<b>students to illustrate</b>	
	(iv) reporting. (v) evaluation of activities. 8.2 Explain Project Appraisal applying: (i) Cost Benefit Analysis. (ii) Cost Effectiveness Analysis.		Computers/Calculators.	<b>and public institutions for budget, evaluation of activities, pricing of services and reporting.</b>	<b>how project appraisal techniques are used in analysing projects.</b>	

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ASSESSMENT CRITERIA			
Coursework 30%	Course test %	Practical 30%	Other (Examination/project/portfolio) 40%

<b>PROGRAMME: HND Accountancy</b>	<b>Code: OTM 422</b>	<b>Credit Hours: 4hours</b>
<b>Course: Business Communication II</b>	<b>Pre-requisite: Business Communication I</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: 3</b>		<b>Practical: 2 hours/week - 50%</b>

**Course main Aim/Goal:** This course is intended to further improve the student's level of proficiency and competence in language use, consolidate his understanding of the principles and practice of written communication, and mastery of skills in use of English Language in the various professions.

**General Objectives:**

- 1.0 Know how to construct good sentences.
- 2.0 Know how to reason applying the basic principle of logic.
- 3.0 Know how to write different types of essay.
- 4.0 Appreciate literature in English (Poetry).
- 5.0 Understand the principles and practice of written communication.
- 6.0 Comprehend more difficult reading materials.
- 7.0 Know the procedure for writing project reports.

<b><i>Theoretical Content</i></b>			<b><i>Practical Content</i></b>			
<b>Week</b>	<b>General Objective 1.0: Know how to construct good sentences.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
1	1.1 List the different types of sentences.	Explain and illustrate the different types of sentences.	Relevant textbooks in English Grammar.	Construct sentences	Guide and evaluate student's performance.	Relevant textbooks in English Grammar.
	1.2 Note the parts of a sentences.	Explain and illustrate the parts of a sentence.	As in 1.1 above.	Write sentences showing parts.	As in 1.1 above.	As in 1.1 above.



	1.3 Note various tenses.	Explain and illustrate tenses.	As in 1.2 above	List the various tenses.	Assess students' tenses for improvement.	As in 1.2 above
	1.4 Analyse types of concord.	Explain concord using suitable examples..	As in 1.3 Above	Apply the rules of concord in sentence construction.	Assess students' sentences for improvement.	As in 1.3
<b>General Objective 2.0: Know how to reason applying the basic principles of Logic.</b>						
	2.1 Appreciate the concept of logical thinking.	Explain the concept of logical thinking using suitable examples.		Give examples of logical thinking.	Assess the logicity of students' statements.	Relevant textbooks in English Grammar
	2.2 Appreciate the principles of logic.	Explain the basic principles of logic such form, validity and argument.		Apply the principles of logic to distinguish facts from opinion.	Assess the logicity of students' statements	
	2.3 Note the premise and its role in coming to conclusion.	Explain the premise as a step towards the conclusion.		Apply the premise as a step toward the conclusion.	Guide the students in the application.	Handouts
	2.4 Note the characteristics of inductive and deductive reasoning.	Differentiate between deductive and inductive reasoning using suitable examples.		Give examples of deductive and inductive reasoning using suitable sentences.	Guide students in their sentences.	

<b>General Objective 3.0 Know how to write different types of essays.</b>						
	3.1 List the different types of essay.	Explain the different types of essay showing the characteristics of each type.	Examples Handouts	Analyse the characteristics of each type of essay.	Guide and correct their defects in their analysis.	Handouts
	3.2 List the logical orders of presenting different types of essay.	Explain the logical orders of presentation eg. Chronological, spatial, general to –specific, specific-to-general, alternation inductive, deductive, etc.	Model essays from distinguished authors.	Write essays based on the following – expository, augmentative, etc.	Grade students performance using appropriate criteria.	Model essays from distinguished authors.
<b>General Objective 4.0: Appreciate literature in English (Poetry).</b>						
	4.1 List the genres of literature.	Explain the term literature and list the genres of literature.	Textbooks			
	4.1 Note the terminologies of poetry.	Explain the terminology of poetry eg rhyme, rhythm, enjambment, etc	Textbooks	a. Analyse given poems, identify the terminologies. b. Answer essay questions on poetry.	Guide their performance.	Handouts Selected literature

<b>General Objective 5.0: Understand the principles and practice of written communication.</b>						
	5.1 List the principles of writing a letter.	Explain the principles of letter writing using suitable examples.	Textbooks			
	5.2 List the components of a business letter.	Explain the components of a business letter.	Samples of different types of business correspondence.	Write following types of letter: Application, appointment, appreciation, collation, query, complaint, congratulation, enquiry, follow-up, introduction, invitation, order, sales, transmittal.	Guide the students in writing the business letters.	Example of written letters handouts

	5.3 List envelope formats.	List and explain envelope formats eg common format, major parts, return address, postage and mail instructions, notation, address block, zip code..	Examples	Address envelopes using different formats.	Evaluate students production.	Example envelopes
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	5.4 List the major part of a memo	Explain major part of a memo eg confidential notation, headings, message, identification line, enclosure notation, copy-distribution notation, postscript and continuation page heading.	Handouts Textbooks	Write a memo indicating major parts.	Guide the students and assess the correctness of their production.	Handouts
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**General Objective 6.0: comprehend more difficult reading materials.**

	6.1 Read passages of expository and argumentative writing.	Explain the sources of difficulty in expository and argumentative writing/passages.	relevant texts.	a. Differentiate between facts and opinion.  b. Answer questions on passages read.	Provide appropriate passages.	Argumentative passages, Expositing passages.
<b>General Objective 7.0: Know the procedure for writing project reports.</b>						
	7.1 List the characteristics of a project report.	Explain the characteristics of a project report, viz part, format, style, etc	Textbooks	Group discussion on characteristics of project report.	Provide materials for group discussion.	Materials and handouts
	7.2 Note the methods of gathering data.	Explain the methods of gathering data from primary and secondary sources.	Textbooks			

	7.3 Note the procedure for writing a project report.	Explain the procedure for writing a project report.	Textbook Handouts	(a) Select a suitable topic for a project report. (b) Write an outline of a project report. (c) Use reference materials for gathering data. (d) Use appropriate citation and documentation styles. (e) Write a project report.	Guide the students in selecting.  Assess the quality of production and provide correction.	Example of project reports  Handouts
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<b>ASSESSMENT CRITERIA</b>			
<b>Coursework</b>	<b>Course test</b>	<b>Practical</b>	<b>Other (Examination/project/portfolio)</b>
%	%	%	%
<b>25</b>		<b>25</b>	<b>50</b>

<b>PROGRAMME: HND Accountancy</b>	<b>Code: OTM 412</b>	<b>Credit Hours: 4hours</b>
<b>Course: Business Communication II</b>	<b>Pre-requisite: Business Communication I</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: 3</b>		<b>Practical: 2 hours/week - 50%</b>

**Course main Aim/Goal:** This course is intended to further improve the student's level of proficiency and competence in language use, consolidate his understanding of the principles and practice of written communication, and mastery of skills in use of English Language in the various professions.

**General Objectives:**

- 1.0 Know how to construct good sentences.
- 2.0 Know how to reason applying the basic principle of logic.
- 3.0 Know how to write different types of essay.
- 4.0 Appreciate literature in English (Poetry).

5.0 Understand the principles and practice of written communication.

6.0 Comprehend more difficult reading materials.

7.0 Know the procedure for writing project reports.

<b>Theoretical Content</b>				<b>Practical Content</b>		
<b>Week</b>	<b>General Objective 1.0: Know how to construct good sentences.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
1	1.5 List the different types of sentences.	Explain and illustrate the different types of sentences.	Relevant textbooks in English Grammar.	Construct sentences	Guide and evaluate student's performance.	Relevant textbooks in English Grammar.
	1.6 Note the parts of a sentences.	Explain and illustrate the parts of a sentence.	As in 1.1 above.	Write sentences showing parts.	As in 1.1 above.	As in 1.1 above.
	1.7 Note various tenses.	Explain and illustrate tenses.	As in 1.2 above	List the various tenses.	Assess students' tenses for improvement.	As in 1.2 above
	1.8 Analyse types of concord.	Explain concord using suitable examples..	As in 1.3 Above	Apply the rules of concord in sentence construction.	Assess students' sentences for improvement.	As in 1.3



	<b>General Objective 2.0: Know how to reason applying the basic principles of Logic.</b>					
	2.1 Appreciate the concept of logical thinking.	Explain the concept of logical thinking using suitable examples.		Give examples of logical thinking.	Assess the logicity of students' statements.	Relevant textbooks in English Grammar
	2.2 Appreciate the principles of logic.	Explain the basic principles of logic such form, validity and argument.		Apply the principles of logic to distinguish facts from opinion.	Assess the logicity of students' statements	
	2.5 Note the premise and its role in coming to conclusion.	Explain the premise as a step towards the conclusion.		Apply the premise as a step toward the conclusion.	Guide the students in the application.	Handouts
	2.6 Note the characteristics of inductive and deductive reasoning.	Differentiate between deductive and inductive reasoning using suitable examples.		Give examples of deductive and inductive reasoning using suitable sentences.	Guide students in their sentences.	
	<b>General Objective 3.0 Know how to write different types of essays.</b>					
	3.3 List the different types of essay.	Explain the different types of essay showing the characteristics of each type.	Examples Handouts	Analyse the characteristics of each type of essay.	Guide and correct their defects in their analysis.	Handouts

	3.4 List the logical orders of presenting different types of essay.	Explain the logical orders of presentation eg. Chronological, spatial, general to –specific, specific-to-general, alternation inductive, deductive, etc.	Model essays from distinguished authors.	Write essays based on the following – expository, augmentative, etc.	Grade students performance using appropriate criteria.	Model essays from distinguished authors.
<b>General Objective 4.0: Appreciate literature in English (Poetry).</b>						
	4.1 List the genres of literature.	Explain the term literature and list the genres of literature.	Textbooks			
	4.2 Note the terminologies of poetry.	Explain the terminology of poetry eg rhyme, rhythm, enjambment, etc	Textbooks	a. Analyse given poems, identify the terminologies. b. Answer essay questions on poetry.	Guide their performance.	Handouts  Selected literature
<b>General Objective 5.0: Understand the principles and practice of written communication.</b>						
	5.5 List the principles of writing a letter.	Explain the principles of letter writing using suitable examples.	Textbooks			

	5.6 List the components of a business letter.	Explain the components of a business letter.	Samples of different types of business correspondence.	Write following types of letter: Application, appointment, appreciation, collation, query, complaint, congratulation, enquiry, follow-up, introduction, invitation, order, sales, transmittal.	Guide the students in writing the business letters.	Example of written letters handouts
	5.7 List envelope formats.	List and explain envelope formats eg common format, major parts, return address, postage and mail instructions, notation, address block, zip code..	Examples	Address envelopes using different formats.	Evaluate students production.	Example envelopes

	5.8 List the major part of a memo	Explain major part of a memo eg confidential notation, headings, message, identification line, enclosure notation, copy-distribution notation, postscript and continuation page heading.	Handouts  Textbooks	Write a memo indicating major parts.	Guide the students and assess the correctness of their production.	Handouts
<b>General Objective 6.0: comprehend more difficult reading materials.</b>						
	6.2 Read passages of expository and argumentative writing.	Explain the sources of difficulty in expository and argumentative writing/passages.	relevant texts.	a. Differentiate between facts and opinion.  b. Answer questions on passages read.	Provide appropriate passages.	Argumentative passages, Expositing passages.
<b>General Objective 7.0: Know the procedure for writing project reports.</b>						

	7.1 List the characteristics of a project report.	Explain the characteristics of a project report, viz part, format, style, etc	Textbooks	Group discussion on characteristics of project report.	Provide materials for group discussion.	Materials and handouts
	7.2 Note the methods of gathering data.	Explain the methods of gathering data from primary and secondary sources.	Textbooks			
	7.4 Note the procedure for writing a project report.	Explain the procedure for writing a project report.	Textbook Handouts	(a) Select a suitable topic for a project report. (b) Write an outline of a project report. (c) Use reference materials for gathering data. (d) Use appropriate citation and documentation styles. (e) Write a project report.	Guide the students in selecting.  Assess the quality of production and provide correction.	Example of project reports  Handouts

<b>ASSESSMENT CRITERIA</b>			
<b>Coursework</b> %	<b>Course test</b> %	<b>Practical</b> %	<b>Other (Examination/project/portfolio)</b> %

25		25	50
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PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 421	<b>Credit Hours: 60 hours</b>
Course: Advanced Financial Accounting 3	Pre-requisite:	Theoretical: 2 hours/week - 50%
Semester: 4		Practical: 2 hours/week - 50%

Goal: This course is designed to enable the students be abreast with the principles, current professional ethics, and methods governing the preparation of financial statements for groups, companies, associated companies and specialized organisations.

**GENERAL OBJECTIVES:**

**On completion of this course, the students should be able to:-**

**1.0 Understand the principles of group accounts.**

2.0 Understand the principles of consolidation.

3.0 Understand the treatment of part-ownership and minority interests in group accounts.

4.0 Understand the treatment of goodwill on consolidation.

5.0 Know the preparation of accounts relating to Capital Reserve arising from consolidation.

6.0 Know the treatment of Pre-Acquisition and Post-Acquisition reserves.

7.0 Understand the treatment of preference share capital.

8.0 Know the treatment of Intra-Groups Balances.

9.0 Know the treatment of Dividends in group accounts.

10.0 Know the treatment of piecemeal acquisitions.

11.0 Know the preparation of accounts for Fellow Subsidiaries.

12.0 Know the preparation of accounts for subsidiaries.

13.0 Understand the preparation of consolidated profit and loss Account.

- 14.0 Know the treatment of associated companies in consolidated Accounts.
- 15.0 Understand the treatment of Disposal of Subsidiaries in Consolidated Accounts.
- 16.0 Understand business combinations acquisition and merger account
- 17.0 Know the preparation of accounts for international groups and consortiums (i.e. overseas operations)
- 18.0 Understand Principles and Applications of Professional Ethics.
- 19.0 Understand Information Technology in Accounting Environment**

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 421	Credit Hours: 60 hours
Course: : Advanced Financial Accounting 3	Pre-requisite:	Theoretical: 2 hours/week - 50%
<b>Semester: 4</b>		Practical: 2 hours/week - 50%

<b><i>Theoretical Content</i></b>	<b><i>Practical Content</i></b>
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General Objective 1: Understand the principles of group accounts						
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
1	1.1 Define Group Account. 1.2 Explain the meaning of 'subsidiary' and 'Associated Company'. 1.3 Explain the different forms of group accounts. 1.4 State the reasons for Group Accounts. 1.5 Outline the statutory disclosure requirements in respect of group Accounts. 1.6 Outline the conditions under which exemptions from application of Consolidated Accounts may be granted.	- Use the Annual reports of some companies to illustrate the forms and disclosure requirements relating to group accounts.	CAAIA 1990 SAS 1	<b>1-19 Prepare Group Accounts.            Consolidate Group Accounts.            Compute goodwill arising out of consolidation.</b>	<b>Lead the students to prepare and consolidate group accounts manually and electronically.</b>	<b>Examples Computer software package.  Spreadsheets</b>
General Objective: 2.0: Understand the principles of Consolidation.						
1	2.1 Explain the basic purpose of consolidations.	- Work through some	Worked examples	As above	As above	As above

	<p>2.2 Explain the steps involved in consolidations (i.e. substitution of the holding company's net investment in a subsidiary by the net assets of the subsidiary).</p> <p>2.3 Explain consolidation with respect to a newly formed wholly owned subsidiary.</p> <p>2.4 Prepare consolidated balance sheet with a newly formed wholly owned subsidiary.</p>	<b>examples.</b>				
<b>General Objective: 3.0: Understand the treatment of Part-ownership and Minority Interest.</b>						
2	<p>3.1 Prepare consolidation balance sheet with respect to acquisition of only part of the subsidiary's share capital.</p> <p>3.2 Define minority interests.</p> <p>3.3 Prepare consolidated balance sheet depicting a situation with minority interests.</p>	- Illustrate by the use of charts or tables.	<b>Worked examples</b>	As above	<b>As above</b>	As above
<b>General Objective: 4.0: Understand the treatment of Goodwill on Consolidation.</b>						
2	<p>4.1 Define the term Goodwill on consolidation.</p> <p>4.2 Explain why "Goodwill" is relevant to group accounts cost of control.</p> <p>4.3 Explain how Goodwill is presented on the consolidated balance sheet.</p>		<b>Worked examples</b>	As above	<b>As above</b>	As above

	<b>General Objective: 5.0: Know the preparation of Accounts relating to Capital Reserves Arising from Consolidation.</b>					
2	<b>5.1 Define Capital Reserves.</b> <b>5.2 Explain how capital reserves is presented on the consolidated</b>	<b>- Outline the legal uses of each type of reserve.</b>	Worked examples	As above	As above	As above
	<b>balance sheet.</b>					
	<b>General Objective: 6.0: Know the treatment of Pre-Acquisition and Post Acquisition Reserves..</b>					
2	6.1 Define Pre-Acquisition Reserves. 6.2 Define Post-Acquisition Reserves. 6.3 Outline the adjustments necessary in respect of pre-acquisition reserves. 6.4 Outline the adjustments necessary in respect of post-acquisition reserves.	<b>- Outline the different applications of the reserves.</b>	Worked examples	As above	As above	As above
	<b>General Objective: 7.0: Understand the treatment of Preference Shares.</b>					
3	7.1 Explain why preference shareholding does not affect control. 7.2 Explain that “where the purchase cot of preference shares is lower than or higher than its nominal value, the difference will affect Goodwill on consolidation”. 7.3 Explain why outside holding of preference shares is part of minority interests.	<b>- Explain the difference between preference shareholders and ordinary shareholders . - Outline types of preference shares.</b>	Worked examples	As above	As above	As above

<b>General Objective: 8.0: Know the treatment of Intra-Group Balances.</b>						
3	<p>8.1 Explain what is meant by IntraGroup balances and why it is necessary to eliminate them.</p> <p>8.2 Explain the treatment of Intragroup loans and Advances.</p> <p>8.3 Explain the adjustments accessory for current account balances.</p> <p>8.4 Explain the adjustments necessary for Debenture Stock of subsidiary held by the holding company.</p> <p>8.5 Explain what is done with bank balances where one is debit</p>	<p><b>- Explain clearly the circumstances giving rise to intra-group transactions and emphasis their relevance in the presentation of group accounts.</b></p>	<p>Worked examples</p>	<p>As above</p>	<p><b>As above</b></p>	<p>As above</p>
	<p>balance and the other is an overdraft.</p> <p>8.6 Explain the treatment of bills of exchange drawn by group members on each other.</p> <p>8.7 Explain the treatment in respect of intra-group transfers of assets.</p> <p>8.8 Explain the treatment of intragroup sales of stock i.e. the adjustments for unrealized profit.</p>					
<b>General Objective: 9.0: Know the treatment of Dividends in Group Accounts.</b>						

4	<p>9.1 Outline the major problems normally encountered with dividends.</p> <p>9.2 Explain the treatment of dividends paid out of pre-acquisition profits.</p> <p>9.3 Explain what happens where the subsidiary's shares have been acquired Cum-Div or Ex-Div.</p> <p>9.4 Explain what happens where the holding company had anticipated the subsidiary's proposed dividends.</p> <p>9.5 Explain the treatment of dividend when the subsidiary is acquired during its accounting year.</p>	<p><b>- Explain clearly the circumstances giving rise to intra-group transactions and emphasis their relevance in the presentation of group accounts.</b></p>	<p><b>Worked examples</b></p>	As above	<b>As above</b>	As above
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<b>General Objective: 10.0: Know the treatment of Piece Meal Acquisition.</b>						
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5 - 6	<p>10.1 Explain what is meant by piece meal acquisitions.</p> <p>10.2 Explain the point at which eventual control is achieved by piecemeal acquisitions.</p>		<p><b>Worked examples</b></p>	As above	<b>As above</b>	As above
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<b>General Objective: 11.0: Know the Preparation of Accounts for Fellow Subsidiaries.</b>						
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5 - 6	<p>11.1 Define "Fellow subsidiaries".</p> <p>11.2 Prepare accounts involving fellow subsidiaries.</p>	<p>- Mention the legal provisions regarding subsidiaries and the inclusion or exclusion from the group accounts.</p>	<p><b>Worked examples</b></p>	As above	<b>As above</b>	As above
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General Objective: 12.0: Know the Preparation of Accounts for Subsidiaries.						
5 - 6	12.1 Define sub-subsidiaries. 12.2 Prepare accounts involving subsubsidiaries.	- Mention the legal provisions regarding subsidiaries and the inclusion or exclusion from the group accounts.	<b>Worked examples</b>	As above	<b>As above</b>	As above
General Objective: 13.0: Understand the preparation of Consolidated Profit and Loss Account.						
5 - 6	13.1 Explain the object of consolidated profit and loss account. 13.2 State the statutory requirements. 13.3 Prepare proforma consolidated profit and loss account. 13.4 Explain the treatment of the following:- - Intergroup Sales. - Depreciation arising from intragroup transfers of fixed assets. - Profit or loss arising from Intragroup sales or fixed assets. - Intra-group interest. - Dividends. - Minority interests. - Extra ordinary items. - Retained profits. - Auditors Remuneration. - Director's emoluments. 13.5 Explain the procedure for the	- Use adequate illustrated questions to emphasis the topic.	<b>Worked examples</b>	As above	<b>As above</b>	As above

	treatment of subsidiaries. 13.6 Explain the treatment of pre-and post acquisition profits where a subsidiary is acquired during the accounting year.					
<b>General Objective: 14.0: Know the treatment of Associated Companies and Consolidated Accounts.</b>						
7	14.1 Define Associated Company. - how 14.2 Explain the meaning of Equity Method of Accounting. from 14.3 State the disclosure Companies respect of treated. Associated Companies. 14.4 Explain the treatment of the - following:- retained profit. - Income from Associated Companies. - Explain extra - Taxation items. - Extra-ordinary items. - Retained profit.	Explain to the student  income Associated are requirements in  Show the derivative of  ordinary	<b>Worked examples</b>	As above	<b>As above</b>	As above
<b>General Objective: 15.0: Understand the treatment of Disposal of Subsidiaries and Consolidated Accounts.</b>						

8	<p>15.1 Identify the types of disposal possible.</p> <p>15.2 Explain the treatment of sale of total shareholding.</p> <ul style="list-style-type: none"> <li>- in holding company's accounts.</li> <li>- In consolidated accounts.</li> </ul> <p>15.3 Explain the treatment of partial disposals with retention of control.</p> <ul style="list-style-type: none"> <li>- in holding company's accounts.</li> <li>- In consolidated accounts.</li> </ul> <p>15.4 Explain the treatment of partial disposal without retention of control.</p>	<p>- Show the effect of disposal on the presentation of consolidation account.</p>	<p><b>Worked examples</b></p>	<p>As above</p>	<p><b>As above</b></p>	<p>As above</p>
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	<p><b>General Objective: 16:0: Understand business Combination, Acquisition and Merger Accounting.</b></p>
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9, 10 and 11	<p>16.1 Explain Acquisition Accounting in contradistinction to Merger Accounting.</p> <p>16.2 State the characteristics of Acquisition Accounting.</p> <p>16.3 State the characteristics of Merger Accounting.</p> <p>16.4 Identify the relative advantages and disadvantages of the approaches.</p> <p>16.5 Explain the criteria for selection of methods.</p> <p>16.6 Explain the accounting entries relating to reconstruction (internal and external) using given scheme.</p>	<p>- State the characteristics of acquisition accounting with graphical illustration.</p> <p>- Make accounting entries relating to acquisition and reconstruction.</p>	<b>Worked examples</b>	As above	<b>As above</b>	As above
<b>General Objective: 17:0: Know the preparation of Accounts for International Group and Consortium.</b>						
12 & 13	<p>17.1 Define overseas operations.</p> <p>17.2 Define foreign currency operations.</p> <p>17.3 Explain the need for translations.</p> <p>17.4 Identify the main problems of translations.</p> <p>17.5 Identify possible exchange rates.</p> <p>17.6 Explain the available translation methods.</p> <p>17.7 Explain the contents and recommendations of statement of accounting standards No.7 (SAS 7)</p> <p>17.8 Explain the treatment of exchange differences.</p>	<p>- Describe overseas operations in detail.</p> <p>- Prepare proto-type accounts of an International Group of companies and make analyses of the entries.</p>	<b>Worked examples</b>	As above	<b>As above</b>	As above

<b>General Objective: 18:0: Understand Principles and Applications of Professional Ethics.</b>						
14	<p>18.1 Explain the nature of ethics of accounting profession.</p> <p>18.2 Explain the concepts of integrity, obligation, independence and public expectation.</p> <p>18.3 Explain ethics and the social responsibility of accountants.</p> <p>18.4 Explain the consequences of unethical behaviour on the economy.</p> <p>18.5 Outline the ethical dilemma and their resolution.</p>	<p>- Make a detailed explanation on the effect of unethical behaviour in practice.</p>	<b>Worked examples</b>	As above	<b>As above</b>	As above
<b>General Objective: 19.: Understand Information Technology in Accounting Environment.</b>						
15	<p>19.1 Explain Accounting System development involving pre-packages accounting softwares.</p> <p>19.2 Explain the application of information development and information system design to solve accounting problems.</p> <p>19.3 Explain the different packages used in the processing of typical business data.</p> <p>19.4 Explain Network and Electronic Data Transfer.</p>	<p>- Arrange visits to Companies with complete accounting packages.</p> <p>- Ensure that students are able to communicate effectively with Computers.</p>	<p><b>Personal Computers.</b></p> <p><b>Software Packages</b></p> <p><b>Transparenci es</b></p> <p><b>Overhead Projector.</b></p>	As above	<b>As above</b>	As above

**ASSESSMENT CRITERIA**

Coursework 25%	Course test %	Practical 25%	Other (Examination/project/portfolio) 50%
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PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 422	Credit Hours: 45 hours
Course: Audit Practice & Assurance Services	Pre-requisite:	Theoretical: 2 hours/week - 67%
Semester: 4		Practical: 1 hours/week - 33%

Goal: To give special attention to the application of auditing concepts, methodology and techniques used in audit judgment so as to enable the student: handle and understand special audits and assurance services, and know the management of audit practice as well as the workings of Local and International factors that affect the practice of auditing.

**GENERAL OBJECTIVES:**

On completion of this course, the students should be able to:

- 1.0 Understand the development and operation of accounting standard and audit guidelines.
- 2.0 Understand the process of auditing corporate distress.
- 3.0 Understand the process of auditing public concerns.
- 4.0 Understand the management of audit practice and the concept of assurance services.

5.0	Understand the circumstances under which an auditor may become personally liable.
6.0	Understand the roles of ethic in the provision of audit services.
7.0	Understand the process required for auditing special types of organizations.
8.0	Understand the introduction, functions and operation of an internal audit department.
9.0	Understand the process of share transfer audits.

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 422	Credit Hours: 45 hours
Course: Audit Practice & Assurance Services	Pre-requisite:	Theoretical: 2 hours/week - 67%
Semester: 4		Practical: 1 hours/week - 33%

<i>Theoretical Content</i>			<i>Practical Content</i>			
<b>Week</b>	General Objective 1: Understand the development and operation of Accounting Standards and Audit Guidelines					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

1- 2	<p>1.1 Explain accounting standards and auditing guidelines.</p> <p>1.2 Trace the evolution and revolution of accounting standards and auditing guidelines.</p> <p>1.3 Describe the various bodies that regulate accounting standards and auditing guidelines locally and internationally.</p> <p>1.4 Explain the various factors militating against the harmonization of guidelines internationally such as lack of legal backings, cultural differences, etc.</p> <p>1.5 Explain current exposure drafts</p>	<p>- Explain the setting process of Accounting Standards and Auditing Guidelines.</p>	<p><b>Relevant Texts, Journals, Standards and Auditing Guidelines.</b></p>	<p><b>Write on the evolution of accounting standards and auditing guidelines.</b></p>	<p><b>Ask the students to write on evolution of accounting standards and auditing guidelines.</b></p>	<p><b>SAS Auditing guidelines Flipchart</b></p>
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	<p>with specific reference to those produced in Nigeria.</p>					
<p><b>General Objective: 2.0: Understand the process of auditing corporate distress.</b></p>						

3 - 4	<p>2.1 Differentiate between - Use receivership, receiver distresses manager, bankruptcy and liquidation. students.</p> <p>2.2 Explain the implications of insolvency for governance and going concern.</p> <p>2.3 Explain auditors responsibility in relation to shareholders information and participants right.</p> <p>2.4 State the duties and organization of the board of directors and the management.</p> <p>2.5 Explain the various systems of checks and balances.</p>	<p>practical corporate as illustrations to the</p>	<p>Texts and Journals.</p>	<p><b>Write on the process for auditing organisations on receivership and/ or liquidation.</b></p>	<p><b>Lead the students to write the procedure and programmes for auditing some distressed organisations.</b></p>	<p><b>Constitutions Financial Regulations Financial Instruments Public sector auditing standards</b></p> <p><b>Word processor</b></p>
<b>General Objective: 3.0: Understand the process of auditing public concerns.</b>						
5 - 6	<p>3.1 Explain the theory and practice of government accounting.</p> <p>3.2 Explain the appointment, and functions of the Auditor-General of the Federation, State and Local Government.</p> <p>3.3 State the necessity of audit compliance with legislative and related authorities.</p> <p>3.4 Explain the role of internal audit department in the public sector.</p> <p>3.5 State the nature of audits in the public sector.</p> <p>3.6 Explain the value for money audit.</p> <p>3.7 Explain the role of Public</p>	<p>- Use the constitution, Public Service Rules and Financial Regulations with circulars issued from time to time by government.</p>	<p>Relevant Texts and Journals.</p>	<p><b>Write on the procedure for the audit of public sector accounts.</b></p>	<p><b>Direct the students to write on the procedure for auditing accounts of ministries, Local government and some parastatals such as CBM, FIRS, etc.</b></p>	<p><b>Constitutions Financial Regulations Financial Instruments Public sector auditing standards</b></p> <p><b>Word processor</b></p>

	Accounts Committee in audit process. 3.8 Explain the role of auditors in probe panels and investigation of fraud in the public sector. 3.9 Explain Board of Survey and their functions. 3.10 Explain types of reports.					
<b>General Objective: 4.0: Understand the management of Audit Practice and Assurance Services.</b>						

7 - 8	<p>4.1 Explain types of office and facilities to be maintained.</p> <p>4.2 State what partners relationship should be.</p> <p>4.3 Explain staff management procedure.</p> <p>4.4 Explain the process of quality control.</p> <p>4.5 Describe the training required by the audit staff.</p> <p>4.6 Define the underlying concept of assurance engagement.</p> <p>4.7 Explain quality control practices and procedures.</p> <p>4.8 Explain the rules and regulations concerning advertising and publicity, fees tendering, engagement letters and consultation.</p> <p>4.9 State performance and reporting standards.</p> <p>4.10 Explain expectation gap as required of auditors.</p> <p>4.11 State auditors responsibilities for fraud</p>	<ul style="list-style-type: none"> <li>- <b>Explain the concept of assurance management.</b></li> <li>- <b>Take students to Professional Accountants Offices.</b></li> <li>- <b>Give details on exhort is referred to as expectation gap.</b></li> </ul>	Relevant Texts and Journals.	<b>Write on the operations of audit practice.</b>	<b>Take students to Professional Accountants offices and direct them to write down their observations on the operations of such offices.</b>	<b>Constitutions Financial Regulations Financial Instruments Public sector auditing standards</b>
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	<p>searching, detection and prevention, omissions, misstatements and other irregularities.</p> <p>4.12 Explain negotiation skill required of an auditor</p>					
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	for own office and on behalf of clients.					
<b>General Objective: 5.0: Understand the circumstances under which an Auditor may become personally liable.</b>						
9	<b>5.1 Explain the principles of civil liability.</b> <b>5.2 Explain the various circumstances when an auditor may incur civil liability.</b> <b>5.3 Explain criminal liability. State the circumstances when an auditor may incur criminal liability.</b> <b>5.4 Explain the auditors liability to third parties.</b> <b>5.5 Explain case laws.</b>	<b>- Explain civil liability and state the various circumstances leading to civil liability criminal liability and liability to third party.</b>		<b>5-6</b> <b>Write on how auditors may be professionally liable and how to prevent it happening. Analyse civil and criminal liabilities of auditors.</b>	<b>Ask students to write on auditor's liability and prevention of such.</b>	<b>Wordprocessor</b>
<b>General Objective: 6.0: Understand the roles of Ethics in the Provision of Audit Services.</b>						

10	<p>6.1 Explain ethical standards.</p> <p>6.2 Explain ethical code of conduct as it affects:</p> <ul style="list-style-type: none"> <li>- professional responsibility and independence, confidentiality, objectivity and conflict of interest.</li> </ul> <p>6.3 Explain the relationship between members concerning joint engagements and other assurance services.</p>	<p>- <b>Use practical occurrences locally and internationally.</b></p>	<p>Relevant Text Books and Journals.</p> <p>SAS</p>	<p>Understand the ethics of the auditing profession and their consequences for their work</p>	<p><b>Written assignment discussing ethical issues</b></p>	<p>Word processor</p>

	<p><b>General Objective: 7.0: Understand the process required for auditing special types of organisations.</b></p>
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11 - 12	<p>7.1 Identify the auditing problems peculiar to small businesses.</p> <p>7.2 Describe solutions to mitigating auditing problems peculiar to small businesses.</p> <p>7.3 Explain the type of accounts maintained by solicitors.</p> <p>7.4 Explain the statutory and professional requirements to be maintained.</p> <p>7.5 Identify the problems associated with auditing solicitors accounts.</p> <p>7.6 Proffer solutions to the problems associated with solicitors accounts.</p> <p>7.7 State the problems peculiar to the auditing of the accounts of unincorporated bodies.</p> <p>7.8 Proffer solutions to the problems peculiar to auditing unincorporated bodies.</p> <p>7.9 Explain the processes of auditing the accounts of unincorporated bodies.</p>	<p><b>- Give students all the statutory and professional rules and regulations of special organizations.</b></p>	<p>Books and Journals.</p>	<p><b>Write procedure for auditing special types of organisations e.g. small businesses, professional firms etc.</b></p>	<p><b>Direct students to write on the procedures for auditing special organisations.</b></p>	<p><b>Wordprocessor</b></p>
<p><b>General Objective: 8.0: Understand the introduction, functions and operations of an Internal Audit Department.</b></p>						
13 - 14	<p>8.1 Define internal audit.</p> <p>8.2 Distinguish between internal audit and internal control system.</p> <p>8.3 State the functions of internal audit department.</p> <p>8.4 Compare and contrast internal audit and statutory audit.</p>	<p><b>Take the students to an Internal Audit Department.</b></p>	<p>Books and Journals.</p>	<p><b>Write on the functions of internal audit department.</b></p>	<p><b>Assist students to write on the functions of internal audit dept. Take the students to an</b></p>	<p><b>Wordprocessor Flipchart</b></p>

	8.5 Describe how an internal audit department can be established.				<b>internal audit dept. to</b>	
	8.6 Explain why internal auditor's independence is necessary. 8.7 Explain how the internal auditor's independence is maintained. 8.8 Explain special areas of internal audit such as management audit, cost audits, detection of errors and frauds and ensuring laid down systems are maintained by management. 8.9 State the matters that the internal auditor must include in his report. 8.10 Explain the role of the internal audit in an internal investigations.				<b>observe its operation and document such observations.</b>	
<b>General Objective: 9.0: Understand the process of share transfer and audit.</b>						

15	<p>9.1 Define the term share transfer.</p> <p>9.2 Differentiate between share transfer and share transmissions.</p> <p>9.3 Explain the statutory requirements for share transfers.</p> <p>9.4 Explain how other (e.g. through the memorandum of association etc) could be determined.</p> <p>9.5 Explain and Tests for compliance with statutory and other requirements for the transfer of shares.</p> <p>9.6 Explain the process of share transfer audit.</p>	<p><b>- Explain the topics and also take the students to Registrar of some companies.</b></p>	<p>Relevant Books and Journals.</p>	<p><b>Write on the process of auditing share transfer.</b></p>	<p><b>Lead the students to write on the process of auditing share transfer.</b></p>	<p><b>Wordprocessor Flipchart</b></p>
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ASSESSMENT CRITERIA			
Coursework %	Course test %	Practical 30%	Other (Examination/project/portfolio) 70%

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 423	Credit Hours: 60 hours
Course: Financial Management 2	Pre-requisite: ACC 413	Theoretical: 2 hours/week - 50%
Semester: 4		Practical: 2 hours/week - 50%

**Goal: The course is designed to enable the student acquire an in depth knowledge and understanding of the management processes of planning financial resources in a business enterprise.**

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**GENERAL OBJECTIVES:**

On completion of this course, student should be able to:

- 1.0 Understand capital market financing and risk management.
- 2.0 Understand corporate restructuring, merger and acquisition.
- 3.0 Understand international finance management.
- 4.0 Understand corporate strategy.
- 5.0 Understand the impact of information and communication technology on financial management practice.

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 423	Credit Hours: 60 hours
Course: Financial Management 2	Pre-requisite: ACC 413	Theoretical: 2 hours/week - 50%
Semester: 4		Practical: 2 hours/week - 50%

<b>Theoretical Content</b>			<b>Practical Content</b>			
<b>Week</b>	General Objective 1: Understand capital market financing and risk management.					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
1 - 4	1.1 Describe the following capital market institutions. (a) The stock exchange. (b) Issuing houses. (c) Security and exchange commission (d) Nit trust etc. 1.2 Explain the market for new issues and the methods of issues. - Public issues. - Right issues. - Private placing - Public issues of bonds and debentures. 1.3 Explain the cost of new issues. 1.4 Explain leasing: - Types of leases. - Advantages and disadvantages.	- Describe capital market operations with visual aides.  - Visit NSE, SEC. CIBS, Stock broking firms etc.  - Direct each student to write gradable report.	<b>Overhead Projector.</b>	<b>Describe the operations of the capital market institutions – the Stock Exchange, Issuing Houses, Security and Exchange Commission, Nit Trust etc.</b>	<b>Organise students into groups, lead them to visit NSE, SEC, CIBS, Stockbroking firms etc. Direct students to write reports on the operations of each institution.</b>	<b>Overhead projector Internet services</b>

	<ul style="list-style-type: none"> <li>- Accounting and tax treatment of lease.</li> <li>- After tax analysis of lease/buy/borrow and higher purchase.</li> </ul> <p>1.5 Explain capital market efficiency.</p> <ul style="list-style-type: none"> <li>- Form and tests of efficiency and</li> <li>- Implication of efficiency of money.</li> </ul> <p>1.6 Explain the applicability of market efficiency to the Nigerian capital market and the empirical evidence of tests on the market.</p> <p>1.7 Explain portfolio analysis: selection and revision techniques.</p> <p>1.8 The market models – CAPM, APM etc.</p> <p>1.9 Measurement of portfolio performance.</p>					
<b>General Objective: 2.0: Understand corporate restructuring, merger and acquisitions.</b>						



5 - 9	<p>2.1 Identify the need and purposes of restructuring.</p> <p>2.2 Explain the types of restructuring, take-overs, leverage buy-outs, distress restructuring etc.</p> <p>2.3 Value financial assets, business units and entitles.</p> <p>2.4 Explain the features of a merger, estimating the economic gains and cost of mergers.</p> <p>2.5 Identify the basic forms of acquisition.</p> <p>2.6 Identify the motives for merger</p>	<p>- <b>Explain the process of merger and acquisition.</b></p> <p>- <b>Visit to merger companies etc.</b></p>	Overhead Projector.	<p><b>Differentiate between merger and acquisition. Identify motives for merger and acquisition. Evaluate financial performance of merger companies. Identify the effect of government regulations on merger and acquisition.</b></p>	<p><b>Illustrate with examples the process of merger and acquisition. Organise students' visit to merger companies to witness and write reports on merger procedures.</b></p>	<p><b>Overhead projector Internet services</b></p>
	<p>and acquisition.</p> <p>2.7 Identify the mechanics and tactice of a merger.</p> <p>2.8 Evaluate financial performance of merger companies including reasons for their success and failure.</p> <p>2.9 Identify the impact and effect of government regulations on merger and acquisition.</p>					
<b>General Objective: 3.0: Understand international financial management.</b>						

10 -13	<p>3.1 Identify international financial markets and their associated risks including interest rates determination.</p> <p>3.2 Identify currency, futures and options markets, future contracts, currency options, commodity exchange.</p> <p>3.3 Determine exchange rates.</p> <p>3.4 Identify exchange rates risk exposure.</p> <p>3.5 Explain hedging against currency risk.</p> <p>3.6 Identify the role of the following financial institutions in financing international trade:</p> <ul style="list-style-type: none"> <li>- Development Bank</li> <li>- African Development Bank (ADB)</li> <li>- IMF</li> <li>- World Bank</li> <li>- IFC</li> <li>- London Club of Creditors</li> <li>- Paris Club of Creditors</li> </ul>	<ul style="list-style-type: none"> <li>- Explain international financial operations.</li> <li>- Visit to CBN, Development Bank etc.</li> </ul>	Overhead Projector.	<p><b>List international financial markets and their associated risks, including interest rates determination. State the role of the following financial institutions in financing world trade – Development Bank, ADB, IMF, World Bank, IFC, London Club of Creditors, Paris Club of Creditors.</b></p>	<p><b>Lead the students to visit the various institutions in order to understand and write reports on their roles and functions.</b></p>	<p><b>Internet</b></p>
<p><b>General Objective: 4.0: Understand Corporate Strategy.</b></p>						

14	<p>4.1 Explain types and importance of relationship - <b>Explain corporate strategy and strategies.</b> financial</p> <p>4.2 Explain long term strategic planning and differences between strategic, tactical and operational planning.</p> <p>4.3 Develop a corporate plan and its relationship to budgeting.</p> <p>4.4 Explain long-term financial planning.</p>	strategy including between corporate strategy.	Overhead Projector.	<p><b>Write the types and importance of strategy including relationship between corporate strategy and financial strategy.</b></p> <p><b>Write on distinguishing features of strategic, tactical and operational planning.</b></p> <p><b>Draw up a corporate plan and relate it to budgeting.</b></p>	Assist students to differentiate between strategic, tactical and operational planning. Lead students to develop corporate strategies and relate it to budgeting.	Journals Internet
<b>General Objective: 5.0: Understand impact of Information and Communication Technology on Financial Management Practice.</b>						
15	<p><b>5.1 Explain the effect of information and communication on financial management practice.</b></p> <ul style="list-style-type: none"> <li>- e-commerce</li> <li>- e-banking - e-business risk - e-government; etc.</li> </ul> <p><b>5.2 Explain the essentials of Financial Management information and reports;</b></p> <ul style="list-style-type: none"> <li>- economic reality</li> <li>- timing</li> <li>- accuracy etc.</li> </ul> <p><b>5.3 Explain the implication of uncertainties for reports.</b></p>	- Explain information technology.	<p>(1) Overhead Projector.</p> <p>(2) Computer – PC</p>	Express the effect of – e-commerce, e-banking, e-business, egovernment – on financial management practice.	Guide students to access: e-commerce e-banking e-business e-government on the internet and discuss the effects on financial management practice	Internet services

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ASSESSMENT CRITERIA			
Coursework 25%	Course test %	Practical 25%	Other (Examination/project/portfolio) 50%

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 424	Credit Hours: 30 hours
Course: Multi-Disciplinary Case Study	Pre-requisite:	Theoretical: 1 hours/week - 50 %
Semester: 4		Practical: 1 hours/week - 50%

Goal: To give special attention to the nature, the process and the techniques of case analysis so as to develop the analytical skills and ability of the student to be able to analyse, diagnose and/or solve different business and management problems.

**GENERAL OBJECTIVES:**

On completion of this course, the student should be able to:

- 1.0 Understand the nature, the purpose and the process of case study.
- 2.0 Understand the principles and evaluation procedures of corporate strategies and management.
- 3.0 Understand project management techniques and control.
- 4.0 Know competition and negotiation procedures.
- 5.0 Know how to evaluate business plans and appraise the related strategies.

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 424	Credit Hours:30 hours
Course: Multi-Disciplinary Case Study	Pre-requisite:	Theoretical: 1 hours/week - 50 %
Semester: 4		Practical: 1 hours/week - 50%

<i>Theoretical Content</i>			<i>Practical Content</i>			
<b>Week</b>	General Objective 1: Understand the nature, the purpose and the process of case study.					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>

1 - 2	<p>1.1 Define case study.</p> <p>1.2 Enumerate the purposes of a Case Study.</p> <p>1.3 List the steps relevant to the processes of decision-making and developing acceptable solution to problem(s).</p> <p>1.4 Explain the basic procedures in handling case study problem(s)</p> <p>1.5 Explain how to identify critical issues relating to a given case.</p> <p>1.6 Explain how to effect correct diagrams.</p> <p>1.7 Evaluate their respective costs and benefits.</p>	<ul style="list-style-type: none"> <li>- Explain to the students the fundamentals of case study;</li> <li>- Explain the characteristics and features of Case Study relevance to processes of decisionmaking.</li> <li>- Direct students to give visual description of the relevant processes and procedures of decision making.</li> </ul>		<p><b>Write the procedure for handling case study problems.</b></p>	<p><b>Direct students to write on the characteristics and features of case study relevant to decision making processes.</b></p>	<p><b>Wordprocessor Flipchart Journals</b></p>

	<p><b>General Objective: 2.0: Understand the principles and the evaluation procedure of Corporate Strategies and Management.</b></p>
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3 - 6	<p>2.1 Explain the goal and objectives of structure. - <b>Expose the students</b></p> <p>2.2 Explain the goal, objectives and structure of a multi-national.</p> <p>2.3 Define Corporate Strategy.</p> <p>2.4 Identify various Corporate Strategies. <b>and its</b></p> <p>2.5 State and explain the effect of <b>modern</b> various strategies on management. <b>world.</b></p> <p>2.6 Explain the various instruments and in - <b>Guide the students on</b> performance evaluation. <b>the</b></p> <p>2.7 Make inter company performance evaluation. <b>management</b></p> <p>2.8 Make inter-industry performance <b>problems.</b> evaluation. 2.9 Make and interpretation of accounts.</p> <p>2.10 Analyse a given case on - <b>Provide</b> strategies <b>examples of a typical</b> and management performance.</p> <p>2.11 Present valid opinions or solutions to given management or corporate problems. - <b>Lead</b></p>	<p>organizational to <b>the principles and practice of management techniques and strategies</b></p> <p><b>relevance to the corporate day business</b></p> <p>and/or methods need corporate <b>silent points needed in tackling</b></p> <p>analysis</p> <p><b>working corporate</b></p> <p><b>case study and proffer solutions.</b></p> <p><b>students to write and present cases on management, corporate strategies and corporate performance</b></p> <p><b>in groups.</b></p>	<p>(1) Provide and organizational chart of any company.</p> <p>(2) Textbooks and</p> <p>(3) Journals.</p>	<p><b>Identify the goal and objective of organisational structure including multi-national companies.</b></p>	<p><b>Lead the students in writing the procedure required for tackling management problems.</b></p>	<p><b>Wordprocessor Flipchart Journals</b></p>
<p><b>General Objective: 3.0: Understand project management, techniques and control.</b></p>						



7 - 11	3.1 Define project management. 3.2 Define control.	- Provide the students with silent		<b>Write the methods of projects' evaluation</b>	<b>Ask students to write on</b>	<b>Wordprocessor Flipchart</b>
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	3.3 Explain the objectives of control. 3.4 Explain the significance of project management. 3.5 Explain the relevance and types of control needed in project management. 3.6 State the various methods of projects evaluation. 3.7 Explain change in management. 3.8 State the objectives of change. 3.9 Explain the effects of change on management in an industry. 3.10 List the factors that necessitate change in management.	points needed in answering questions on project management and control, and explain in detail its significance to industry and investors.  - Provide students with tests to assess the students abilities.	Textbooks and Journals.	<b>and management.</b>	<b>project management and control. Direct the students who are to be divided into groups, to relate the significance of project management and control to industry and investors.</b>	<b>Journals</b>
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**General Objective: 4.0: Know competition and negotiation procedures.**

12 - 13	4.1 Explain the terms: (i) Competitive skills (ii) Negotiation skills. 4.2 Explain the objectives, the nature, the process and the usefulness of both competitive and negotiation skills to industries.	- <b>Prepare a role play to demonstrate competitive skills.</b>  - <b>Explain the effects.</b>		<b>State the objectives of the terms, "competition skills" and "negotiation skills".</b>	<b>Divide the class into groups to illustrate competitive skills and their effects.</b>	<b>Wordprocessor Flipchart Journals</b>
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**General Objective: 5.0: Know how to evaluate business plans and appraise the related strategies.**

14 - 15	<b>5.1 Define Forecasting.</b> <b>5.2 Explain the objectives and the importance of forecasting.</b> <b>5.3 List the different types of forecasting.</b> <b>5.4 State forecasting procedures.</b> <b>5.5 Distinguish between forecasting and budget.</b> <b>5.6 Prepare various forecastings and budgets.</b>	<b>- Direct student to write and present solutions to various management problems: management, finance, marketing strategy, distribution, etc.</b>		<b>Write on the nature, types and objectives of forecasting.</b> <b>State the difference between forecasting and budgeting.</b>	<b>Assist the students to present solutions to various management problems such as in management, finance,</b> <b>marketing etc.</b>	<b>Wordprocessor</b> <b>Flipchart</b> <b>Journals</b>
	<b>5.7 Prepare and analyse variance statements.</b>					

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ASSESSMENT CRITERIA			
Coursework 50%	Course test %	Practical 50%	Other (Examination/project/portfolio) %

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 424	Credit Hours: 60 hours
Course: Management Accounting 2	Pre-requisite:	Theoretical: 2 hours/week - 50%
Semester: 4		Practical: 2 hours/week - 50%

Goal: The course is designed to develop an analytical and critical skill in the student so as to be able, to devise indicators **of performance for management decisions making**

**GENERAL OBJECTIVES:**

On completion of this course, the student should be able to:

- 1.0 Understand management decisions making process.
- 2.0 Comprehend capital budgeting decisions.
- 3.0 Understand risks and uncertainty in capital budgeting.
- 4.0 Understand capacity decision.
- 5.0 Know pricing policy and Contribution Theory.
- 6.0 Understand Performance Evaluation Measures.
- 7.0 Understand Transfer Pricing.
- 8.0 Understand Cost Management Techniques in advanced manufacturing industries (AMI).

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY	Code: ACC 425	Credit Hours:60 hours
Course: Management Accounting 2	Pre-requisite:	Theoretical: 2 hours/week - 50%
Semester: 4		Practical: 2 hours/week - 50%

<b><i>Theoretical Content</i></b>	<b><i>Practical Content</i></b>
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Week	General Objective 1: Understand capital budgeting decisions.					
	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
1	<p>1.1 Identify decision areas, process and structure.</p> <p>1.2 State the characteristics of operational, administrative and decision classes.</p> <p>1.3 Explain the inter relationship of decision classes.</p>	- Identify decisions taken at different level of management.	<p>(1) Overhead Projector.</p> <p>(2) Transparency.</p>	<p>1-3 State the steps to be taken in capital budgeting decisions.</p> <p>Calculate cost of capital using, "weighted average" and capital asset pricing model".</p> <p>Evaluate capital projects using, payback period, accounting rate of return, net present value, internal rate of return, discounted payback period, profitability index and cost-benefit analysis.</p> <p>Recognise the effect of risk and uncertainty in capital budgeting.</p>	<p>Illustrate how cost of capital can be calculated. Use various examples to illustrate the selection of capital projects using various appraisal techniques.</p> <p>Guide students to see the effect of risk, uncertainty and taxation in capital investment decisions.</p>	<p>Overhead projector</p> <p>Investment appraisal software packages</p> <p>Professional accounting journals</p>

	<b>General Objective: 2.0: Comprehend capital budgeting decisions.</b>
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2 - 4	<p>2.1 Explain the cost of capital, weighted average, cost of capital and capital asset pricing model.</p> <p>2.2 Explain capital budgeting.</p> <p>2.3 State the techniques of evaluating budgets such as Payback Period, accounting rate of return, Net Present Value Internal, rate of return, profitability index, costbenefit analysis.</p>	<p>- <b>Take a comprehensive example to illustrate how the cost of capital is calculated with different classes of capital.</b></p> <p>- <b>Case Study.</b></p>	<p>(1) <b>Overhead Projector.</b></p> <p>(2) <b>Transparency</b></p> <p>.</p> <p>(3) <b>Management Accounting (Journal)</b></p>			
<b>General Objective: 3.0: Understand risk and uncertainty in capital budget.</b>						
5 - 6	<p>3.1 Describe the measurement of risk.</p> <p>3.2 Explain the decision tree approach.</p> <p>3.3 State the portfolio theory.</p> <p>3.4 Explain sensitivity analysis.</p> <p>3.5 Explain the effect of depreciation, taxation and inflation in capital budgeting decisions.</p> <p>3.6 Describe the ranking of projects in a period of capital rationing.</p> <p>3.7 Explain lease or buy decisions.</p>	<p>- Demonstrate different techniques by taking appropriate examples.</p> <p>- Case Study.</p>	<p>(1) Overhead Projector/Transparency</p> <p>(2) Capital budgeting (Investment Appraisal) Package.</p> <p>(3) Computer/Printer.</p>			
<b>General Objective: 4.0: Understand Capacity Decision.</b>						

7 - 8	4.1 Explain the following decision areas: Make an optimum production plan in the light of an existing limiting factor, make or buy,	- <b>Explain different decision-making situations by choosing unique examples.</b>	Overhead Projector/Transparency.	<b>4-5 Take decisions on optimum production plan, make or buy, acceptance or rejection</b>	<b>Illustrate with examples the making of capacity decisions using</b>	<b>Overhead projector Capacity decision software</b>
	accept or reject an order, closing down a segment of Division. 4.2 Explain the meaning of the following cost concepts for decision-making: relevant cost, incremental or differential cost, opportunity cost, irrelevant cost, committed cost, discretionary cost.	- <b>Explain the cost concepts by selecting simple examples.</b>	Overhead Projector/Transparency.	<b>of an order, closing down a segment of an organisation etc. Formulate pricing policy and selection of optimum selling price.</b>	<b>marginal costing techniques. Guide students in pricing policy formulation and selection of optimum price.</b>	<b>packages</b>
<b>General Objective: 5.0: Know Pricing and Contribution Theory.</b>						
9 - 10	<b>5.1 Describe factors influencing pricing decisions.</b> <b>5.2 Compute optimum selling price using example differential calculus.</b> <b>5.3 Explain the role of Target Costing in Pricing decisions.</b> <b>5.4 Explain different Cost plus pricing methods.</b> <b>5.5 Describe differential pricing policies.</b>	- <b>Impact the knowledge of different pricing methods by taking appropriate examples.</b>  - <b>Case Study.</b>	Overhead Projector/Transparency.			
<b>General Objective: 6.0: Understand performance evaluation measures.</b>						

11 -12	6.1 Describe cost centre, profit centre and Investment Centre. 6.2 Explain the merits of divisionalisation. 6.3 Compute return on Investment. 6.4 Explain Residual Income. 6.5 State the superiority of Residual Income over Return on Investment.	- <b>Give greater exposure on practical questions that have appeared in professional examinations.</b>  - <b>Case Study.</b>	Overhead Projector/Transparency.	<b>Distinguish between cost centre, profit centre and investment centre.</b> <b>Measure divisional profit using return on investment and residual income.</b>	<b>Illustrate with examples measurement of divisional performance using return on investment and residual income.</b>	<b>Overhead projector</b>
<b>General Objective: 7.0: Understand Transfer Pricing.</b>						
13 - 14	7.1 Describe transfer price. 7.2 Explain objections of transfer pricing.	- <b>Give greater exposure on practical questions that have appeared in professional examinations.</b>  - <b>Case Study.</b>	Overhead Projector/Transparency.	<b>State the type of transfer pricing to be used in a divisional organisation from market based, cost based, negotiated and arbitrary transfer pricing.</b>	<b>Guide students in the calculation of the different transfer prices and selection of ideal transfer price using life cases.</b>	<b>Overhead projector</b>
<b>General Objective: 8.0: Appreciate Cost Management Techniques in advanced manufacturing Industries (AMT).</b>						



15	8.1 Explain Life Cycle Costing. 8.2 Describe Target Costing. 8.3 Define Bench Marking. 8.4 Describe activity-based management. 8.5 Define Management Audits. 8.6 Explain Just in time systems. 8.7 Describe Business Process Engineering.	<b>- Explain the following concepts on cost reduction (cost management) in the light of information technology.</b>	(1) Computer/Printer.  (2) Overhead  Projector/Transparency.	<b>Identify the terminologies used in modern manufacturing industries.</b>	<b>Expose students to current events by giving assignments to identify current terminologies used in modern manufacturing industries.</b>	<b>Internet services Professional journals</b>
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ASSESSMENT CRITERIA			
Coursework 30%	Course test %	Practical 30%	Other (Examination/project/portfolio) 40%

<b>PROGRAMME: HND Accountancy</b>	<b>Code: OTM 322</b>	<b>Credit Hours: 4 hours</b>
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<b>Course: Professional Career Development</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: 4</b>		<b>Practical: 2 hours/week - 50%</b>

**Course main Aim/Goal:** This course is designed to further expose students to knowledge and skills necessary for professionalism and upward mobility in their careers.

**General Objectives:**

- 1.0 Understand competencies for job success and mobility.
- 2.0 Understand job responsibilities of accountancy workers.
- 3.0 Understand the importance of further education and training.
- 4.0 Know the role of interpersonal relations in an organisation.
- 5.0 Know the importance of time management.
- 6.0 Know how to go about job search.

<b>PROGRAMME: HND Accountancy</b>	<b>Code: OTM 322</b>	<b>Credit Hours: 4hours</b>
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<b>Course: Professional Career Development</b>	<b>Pre-requisite:</b>	<b>Theoretical: 2 hours/week - 50%</b>
<b>Semester: 4</b>		<b>Practical: 2 hours/week - 50%</b>

<b><i>Theoretical Content</i></b>				<b><i>Practical Content</i></b>		
<b>Week</b>	<b>General Objective 1.0: Understand competencies for job success and mobility.</b>					
	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>	<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
	1.1 Note the contribution of language skills to job success and mobility.	Explain the contribution of communication skills to job success and mobility.	Textbooks Journals Job advertisement	Discussions on the contributions of communication to job success and mobility.	Guide the discussion.	Handouts
	1.2 Note the importance of computation skills to job success and mobility.	Explain the importance of computation skills in job success and mobility.	As in 1.1. above.	Analyze what makes up computation skills.	Assess the analysis.	Handouts
	1.3 Recognize the contributions of productivity efficiency and attention to detail to	Explain the contribution of productivity, efficiency, and	Performance Evaluation forms	Collect performance evaluation forms from organizations and review to	Guide the review	Performance Evaluation Forms.

	success and mobility at work.	attention to detail to job success and		produce better ones.		
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		mobility.				
	1.4 Note the need for interpersonal skills at work.	Explain the need for interpersonal skills at work situations.	Case Studies	Discuss case studies on interpersonal skills.	Provide case studies and guide the discussions.	Case Studies

	<b>GENERAL OBJECTIVE 2:0: Understand job responsibilities of accountancy workers.</b>					
	2.1 Understand what job analysis is.	Explain the term job analysis.		Analyse the common duties and responsibilities in the accountancy environment.	Guide the analysis	Handouts
	2.2 List job titles in the bank.	Explain the concept of job title.	Organisation Charts	Draw up career paths for accountancy workers from bottom to Management level.	Access students work for corrections.	Organisation Charts, Flow charts, Textbooks
	2.3 Understand what job description is.	Explain the term job description.	Job descriptions	Draw up Job Description for career paths in 2.2.	Guide the students.	handouts

	2.4 Note the need for job specification.	Explain the term job specification.	Job specification	Draw up Job Specifications for 2.3 above.	Guide students.	Handouts
	<b>GENERAL OBJECTIVE: 3.0: Understand the importance of further education and training.</b>					
	3.2 Appreciate the need for further education and training.	Explain the need for continuing education to meet with technological changes and professionalism.	Handouts and text-book	Compile a list of course available in formal schools and training institutions.	Guide the compilation.	Course handbooks
	3.3 Recognize other avenue for training.	Explore opportunities for training outside educational institutions.		Discuss the role of out of school formal education, information channels, on going career development, and professional certification in training,	Guide discussions and invite resources persons.	Resource Persons from offices in the locality.
	<b>GENERAL OBJECTIVE 4:0: Know the role of interpersonal relations in an organisation.</b>					
	4.1 Define Communication.	Explain communication and its role in interpersonal relation.				

	4.2 Appreciate the institutions of oral skills body language and appearance to interpersonal relations.	Explain the role of oral skills, body language and appearance in interpersonal relations.	Posters Diagrams Handouts Textbooks			
<b>GENERAL OBJECTIVES 5:0: Know the importance of Time Management.</b>						
	5.1 Appreciate need for planning and scheduling.	Explain need for planning and scheduling	Posters Diagrams Handouts Textbooks	Draw up plan for a day scheduling the daily tasks.	Guide student work.	Time table
	5.2 Appreciate need for analyzing work day.	Explain the need for analyzing work day.	Handouts Textbooks	Analyse their work load over three weeks period.	Guide and correct their errors.	Time-tables

	5.3 Note how to compile "To do" list.	Explain how to use "To do" list.	"To do" Forms	Prepare "To do" list for days, weeks and months.	Guide the students.	"To do" Forms
	5.4 Understand the need to control interruption.	Explain the need to control interruptions.		Compile measures that can control interruption in office work.	Assist students in compiling the measures.	Internet and PCs
<b>General Objective 6.0: Know how to go about job search.</b>						
	6.1 Understand the importance of occupational outlook and opportunities in other countries in job search.	Explain the place of occupational outlook and opportunities in other countries in job search.	Textbook on Human Resource Management  Handouts	Compile adverts for office work and listen to talk on job search.	Guide compilation and invite resource person for talk	Adverts, Resource person.  Internet
	6.2 Appreciate the need for self evaluation and counselling.	Explain the importance of self evaluation and location counsellors in job search.		Evaluate self. Provide a check list of skills and abilities needed for accountancy work.	Guide the activities and provide necessary information.	Internet
	6.3 Appreciate why people change jobs and how to go about it.	Explain the process of job change and the need for it.		Interview people on why they desire/desired change of job.	Guide the interview	Interview forms examples

	6.4 Understand need for curriculum vitae.	Explain how to compile a curriculum vitae.	Handouts	Write up resume.	Assess for corrections	CV example forms
	6.5 List sources of information on jobs.	Explore sources of information on job.	Internet Newspapers	Browse for jobs.	Guide the students	Internet, Newspapers
	6.6 Understand issues converted with interviews.	Explain issues on interview viz image, research, salary, questions and follow-up.	Handouts	Conduct mock interviews.	Supervise the mock interview	Example of Interview example/forms
<b>ASSESSMENT CRITERIA</b>						
<b>Coursework</b>	<b>Course test</b>	<b>Practical</b>	<b>Other (Examination/project/portfolio)</b>			
<b>%</b>	<b>%</b>	<b>%</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>



### Book List for ND and HND Accountancy

Title	Author	Publisher	ISBN
Business Accounts	Cox D	Osborne Books	1872962580
Active Accounting	Brammer J	Osborne Books	1872962378
Management & Cost Accounting	Drury, Colin	Thomson Learning	1844800288
Business Studies	Hall D	Causeway Press	1873929900
Advanced Business	Fardon, Alcock et al	Osborne Books	1872962041
Accounting	Wood, Frank	Prentice Hall	0273028375
E-business and E-commerce	Chaffey, Dave	Pearson Higher Education	0273683780
Business Law	CIMA	Butterworth-Heinemann	0750660384
Company Law for Accountants	Thomas, Colin	LexisNexis UK	0406003432
Economics	BPP	BPP Business Education Ltd	0751721298
Strategic Accounting & Marketing	CIMA	Butterworth-Heinemann	1859714129
Cost Accounting – Principles & Practice	Upchurch, Alan	Pearson Higher Education	0273643657

### Websites

<a href="http://www.tutor2u.net">www.tutor2u.net</a>
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<a href="http://www.accountingweb.co.uk">www.accountingweb.co.uk</a>
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www.barclays.co.uk
www.hsbc.co.uk
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