

**OLABISI ONABANJO UNIVERSITY, AGO - IWOYE
FACULTY OF ADMINISTRATION AND MANAGEMENT**

DEPARTMENT OF ACCOUNTING



**ACCOUNTING PROGRAMME
STUDENTS' HANDBOOK 2020 - 2025**

OLABISI ONABANJO UNIVERSITY, AGO-IWOYE
FACULTY OF ADMINISTRATION AND MANAGEMENT SCIENCES
DEPARTMENT OF ACCOUNTING
B.Sc. ACCOUNTING PROGRAMME

The University

In 1979, the first civilian Government of Ogun State under the leadership of the then State Governor, Late Chief Bisi Onabanjo expressed its determination not only to establish more Polytechnics and Colleges of Education in the State but to found a University for the State during its term in office.

Consequently, by a letter dated 9th January, 1982, the then Honourable State Commissioner for Education, Chief Akin Ogunpola convened the planning Committee for the establishment of the Ogun State University now Olabisi Onabanjo University.

The terms of reference of the Committee were given as follows:

1. to examine the justification for a State University,
2. to examine the multi campus system of University education and recommend the programme that should be followed by the Ogun State Government in achieving its objectives, taking into account the scarce resources (finance and materials) of the State,
3. to examine academic disciplines to be pursued and the location of such disciplines,
4. to examine the organizational structure of the academic and administrative components of the proposed University as well as the relationships between the main campus and the constituent Colleges,
5. to examine the financial implications of (2) above,
6. to look into sources of funding for the University in addition to Government subventions,
7. to advise on the procedure for appointing the Principal Officers of the various Colleges as appropriate and to plan the working details of each College; and
8. to make such recommendations as the Committee shall deem fit.

Professor Akin L. Mabogunje, former Dean of the Faculty of Social Sciences and Professor of Geography, University of Ibadan served as Chairman and Dr. M.A.O. Kuti, Deputy Chief Inspector of Education, as its Secretary.

On 16th March, 1982, the Planning Committee submitted to the Honourable State Commissioner for Education a report which given the comprehensiveness of its coverage, the insights, the clarity and the import of its ideas, constituted a veritable seven week 'wonder'.

Early in July 1982, a Bill sponsored by the then Chairman of the Education Committee of Ogun State House of Assembly was passed by that Honourable House. With the assent of the then Civilian Governor of Ogun State on 7th July, 1982, it became the:

“law to provide for the establishment, incorporation, constitution, power and functions of a provisional Council of the Ogun State University and for other matters Incidental thereto or Connected therewith”.

On Tuesday, September 28, 1982, the appointments of the Chairman of Council, the Vice Chancellor and the other members of the Provisional Council was announced by the then Governor of Ogun State. On Thursday, October 28, 1982, the then Governor formally inaugurated the Council which had in the meantime been working, even if informally, almost non-stop from early October, 1982. The Council held its meeting immediately after the inauguration on October 28, 1982.

At the beginning, the University was lucky to have a selfless and committed Governing Council headed by Prof. Akin L. Mabogunje, a Former Dean of the Faculty of The Social Sciences, University of Ibadan with Late Prof. John Olubi Sodipo as the pioneer Vice-Chancellor, while Chief Nathaniel O. Sotoyinbo was the Registrar, Mr. S. B. Onigbinde was the Bursar and Chief Mrs. Laide Soyinka was the University Librarian.

In December, 1982, the Vice-Chancellor, Prof. J. Olubi Sodipo set up a Curriculum Development Committee charged with the responsibility of drawing up academic programmes for the various Faculties and Departments of the University in the light of the general philosophy of the University.

With the Vice-Chancellor, Late Prof. J. Olubi Sodipo as Chairman and the late Prof. S.H.O. Tomori, Visiting Professor and Dean of the Faculty of Education as Vice-Chairman, the Committee tackled the essential task through its various sub-Committees but had a very valuable general discussion on the philosophy of the University in its plenary session. The first plenary session was attended by Pro-Chancellor and Chairman of Council, who gave a most stimulating address.

The various Committees were constituted by very senior academics from older Universities, who felt very committed to the success of Ogun State University. These Sub-Committees prepared the draft programmes for the various Departments and Faculties of the University. The Sub-Committees submitted their reports at a plenary session which convened at Ogun State Hotel in January, 1983. They were reviewed, revised and approved by the Academic Board of the University at its inaugural meeting on 17th February, 1983.

On Monday, 31st January, 1983, the University opened its doors to its first set of students, the foundation students numbering a little over 500 in all. The population of the University has grown close to fifteen thousand including full-time, part-time, and postgraduate students as at 2019/2020 session.

The legal basis of the University was initially the Ogun State University (Provisional Council) Law 1982 and under the Law, the University consists of the Provisional Council and the Academic Board. At the moment, the University is governed by the Ogun State University Law 2002 promulgated by the Ogun State House of assembly. The Chancellor is the formal head of the University. The Pro-Chancellor is the Chairman of the Governing Council. The Vice-Chancellor is the Principal Academic and Executive Officer of the University who is ably supported by two Deputy Vice-Chancellors (Academic and

Administration) while the Registrar is the Chief Administrative Officer who is responsible to the Vice-Chancellor for the day-to-day administration of the University. The Bursar is the Chief Finance officer of the University and the University Librarian has responsibility for the organization, development and administration of Library services throughout the University.

Vision Statement

The Olabisi Onabanjo University shall be the centre of academic excellence where:

“Knowledge, skills and values will be pursued relentlessly to ensure the flowering of human abilities, service to the Nigerian nation and the world at large in the context of traditional wisdom and culture”

Mission Statement

To provide the best educational experience for our students and the public through:

“excellence in teaching, research, creative activities and service to the state, society and the world at large”

The University Identity

1. The Circle

Stands for first letter in the word ‘Ogun’

2. The Decorated Circular form

Represents Opon-Ifa, the tray used in Ifa divination whose Odu (sacred verse) encapsulate several centuries of Yoruba thoughts, experience and knowledge. Thus, the tray stands for traditional wisdom, knowledge and culture.

3. The Book

Stands to relate meaningfully and effectively to the traditional experience and culture in its services to Nigeria, Africa and the world at large.

4. The Rising Sun

Represents Olabisi Onabanjo University throwing its golden rays of knowledge far and wide to illuminate the darkness of ignorance, poverty and disease.

5. The Blue (Navy) Lines

Below the sun, represent the splendid flow of the Ogun River, from which the state derives its name.

6. The Gold Colour

Represents the enlargement of knowledge

7. The Blue (Navy) Colour

It is not only the favourite colour of the Yoruba as exemplified in the ADIRE clothing, but it also possesses the coolness and calmness which are important virtues in the Yoruba traditional concept of the good person or OMOLUWABI.

University Motto

Excellentia Humana Et. Patriae Opus: the flowering of Human Abilities and Services to the Fatherland.

University Colour: Navy Blue

The Department Contact Address

Local - Department of Accounting,
Olola Olabode Ogunlana Accounting Complex
Faculty of Administration and Management Sciences
Olabisi Onabanjo University,
P. M. B. 2002, Ago-Iwoye

Telephone 0803 720 0941 (**Head of Department**)

0805 526 9427 (**Secretary**)

Further information: www.oouagoiwoye.edu.ng

The Visitor and Principal Officers of the University

The Visitor

His Excellency
Prince Dapo Abiodun (MFR)
Executive Governor, Ogun State

Pro-Chancellor & Chairman of Governing Council

Mrs. Mosun Belo-Olusoga B.Sc, FCA, HCIB

Vice-Chancellor

Prof. Ganiyu Olatunji Olatunde
B.Sc (Unilag), M.Sc, PhD (Ibadan)

Deputy Vice-Chancellor (Academic)

Prof. Ayodeji Johnson Agboola
MB. Ch.B (Ogun), M.Sc, PhD (Nottingham)

Deputy Vice-Chancellor (Administration)

Professor Charles Olufemi Adekoya
LLB (Ogun), LLM (Lagos), PhD (Ghent); BL (Lagos)

Registrar

Mr. Olufemi Ayodele Ogunwomoju

University Librarian

Dr. Adebambo Adewale Oduwale (CLN, MNIM)
B.Sc Hons (Ogun), PGDE, MLS, PhD (Ibadan)

University Bursar

Mr. Semiu Adeniyi Makinde
B.Sc (Ilorin), MBA (Ogun), MNIM, ACFE, FCA

FACULTY OF ADMINISTRATION AND MANAGEMENT SCIENCES

Dean of the Faculty

Prof. Russell Olukayode Christopher Somoye

B.Sc. Maths. (Liberia); M.Sc, Econs. (Ibadan); Ph.D. (West Scotland); Cert. (Tax Accounting), Cert. (Comp. Sc.) Manchester, Cert. (Entrepreneurship) Oxford, Cert. (Fin. Management) Oxford, Cert (Entrepreneurship) Harvard. ACMR, CNA, ACS, ACTI, HCIB,FNSFR

Sub-Dean (Undergraduate)

Dr. Olufemi A. Ogunkoya

B.Sc (Ogun), M.Sc; Ph.D. (Lagos); FCA

Faculty Officer

Feyipitan Omowunmi Opakunle

B.Agric. Agric. Econs. & Ext., (Calabar); M.Sc. Agric. Econ. (Ibadan); MPA (Ogun)

Senior Assistant Registrar

Omotayo Adedoyin Adekunmisi

B.A. Eng. (Ogun)

Higher Executive Officer

Babatunde Olatubosun Sanya

B.Sc. Bus. Adm. (Ogun)

Executive Officer

Bamidele O. Aina

HND, MBA (Ogun)

Chief Secretarial Assistant

Titilayo O. Awonuga

80/50 wpm; B.Sc. (Ed) G&C (Ogun)

Senior Clerical Officer

Modupe K. Busari

B.Sc. Accounting (Ogun)

Department of Accounting

Ag. Head of Department

Dr. Adekunle A. Adeyemi

BSc (Ogun), MBF (Benin), M.Sc (Ogun), M.Phil, Ph.D. (Ife), FCA, ACTI

Linkage Coordinator

Dr. Samuel B. Adedeji

B.Sc.(Cal), MBA(Ife), MSc(Ogun), Ph.D. (Malaysia), FCA

Departmental Examination Officer

Mr. Joshua D. Olaniyan

B. Sc; M.Sc (Ogun), ACA

CCED Coordinator

Mr. Abdul-Azeez A. Alao

C. Sc; M.Sc (Ogun), ACA

ODL Coordinator

Mrs. Abiodun A. Soyemi

B.Sc.(Ekpoma), MBF, MBA (Ibadan), MSc(Ogun), M.Phil (Ife)

Administrative Staff

Typist 1

Mrs. Serifat O. Ogunsanya

Dip in Sec. Studies, Dip in Comp; ND (Mktg) B.Sc. (Edu) Ogun Sec. Admin

Clerical Officer 1

Mrs. Funmilayo Adebayo

Dip. (Catering/Hotel Management), B.Sc (Ed) Bus. Edu (Ogun)

LIST OF ACADEMIC STAFF

S/N	Name	Qualification	Designation
1	Dr. Adekunle A. Adeyemi	BSc, (Ogun) MBF (Benin), M.Sc, (Ogun) M.Phil, Ph.D. (Ife), FCA, ACTI	Senior Lecturer & Ag. Head of Dept.
2	Prof. Russell Olukayode C. Somoye	B.Sc. (Liberia), M.Sc, (Ibadan), PhD(WestScotland), Cert.(Tax Accounting), CNA, ACS, ACTI, HCIB, Cert.(Entrepreneurship) Oxford, Cert.(Fin. Magt.)Oxford, Cert.(Entrepreneurship)Har vard.	Professor
3	Prof. Richard Akingunola	BSc(Ogun), M.Sc., PhD (Benin), ACMR, MAMN	Professor
4	Prof. Abiodun Adekoya	LLB(Ogun), BL(Lagos), LLM(Lagos), PhD (Ghent)	Professor
5	Prof. Sheriffdeen A. Tella	BSc(Benin), M.Sc., PhD (Ibadan)	Professor
6	Prof. Adebisi J. Abosede	BSc, MSc(Ibadan), PhD (Benin)	Professor
7	Prof. Mohammed A. Oladoja	BSc, MSc, PhD (Ibadan), FCA, ACT, AESONI	Professor
8	Prof. Ishola Rufus Akintoye	BSc, BA, MBA, MSc, PhD (DEL), FCA, FCTI, FNIM, FNIM	Professor (Adjunct)
9	Prof. Olufemi Asaolu	B.Sc, MBA, M.Phil, PhD (Ife) FCA, ACS, ACTI	Professor (Adjunct)
10	Dr. Kenny Ade Soyemi	B.Sc, MBA(Ogun), M.Sc. (Lagos) M.Phil, Ph.D (Ife), FCA, FCTI	Senior Lecturer
11	Dr. Bamidele Ilo	BSc MBA (Ogun), MSc (Lagos), M.Phil(Ife), Ph.D. (Ogun), ACIS, ACA	Senior Lecturer

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12	Dr. Ariyo A. Tobi	BSc, MSc. PhD (Ibadan), FCPA	Senior Lecturer
13	Dr. A.O.B. Babasanya	BSc, MSc PhD (Lagos)	Senior Lecturer
14	Dr. Olufemi A. Ogunkoya	BSc (Ogun), MSc, Ph.D (Lagos), FCA	Senior Lecturer
15	Dr. M. S. Ogunmuyiwa	B.Sc. (Ogun), MSc. (Lagos), M.Phil., Ph.D. (Ife)	Senior Lecturer
16	Dr. Kayode Maku	B.Sc.(Ogun), MSc., PhD(Ibadan)	Senior Lecturer
17	Dr. A. Odetunde	B.Sc., M.Sc., PhD	Senior Lecturer
18	Dr. A. O. Adesina	B.Sc., M.Sc., PhD	Senior Lecturer
19	Dr. Joel A. Okewale	B.Sc., M.Sc.(Lagos), M.Phil. Ph.D. (Ife)	Senior Lecturer
20	Dr. Samuel B. Adedeji	B.Sc.(Cal), MBA(Ife), MSc(Ogun), Ph.D. (Malaysia), FCA, ACTI	Senior Lecturer
21	Dr. Ganiyu Yinusa	B.Sc, M.Sc (Ogun), Ph.D.	Lecturer 1
22	Dr. Raymond R. Adegboyega	B.Sc, MBA,M.Sc., Ph.D.(Ogun),	Lecturer 1
23	Dr. Adeleke B. Adegbami	B.Sc., M.Sc (Ogun), Ph.D.	Lecturer 1
24	Dr. Peter I Ogunyinka	B.Sc, M.Sc (Ogun), Ph.D	Lecturer 1
25	Jamiu A. Akindele	BSc, (Ogun) MSc (Lagos)	Lecturer II
26	Mrs. Abiodun A. Soyemi	B.Sc.(Ekpoma), MBF, MBA (Ibadan), MSc(Ogun), M.Phil (Ife)	Lecturer II
27	Abdul-Azeez A. Alao	B.Sc., M.Sc. (Ogun) ACA	Lecturer II
28	Joshua D. Olaniyan	B.Sc., M.Sc. (Ogun) ACA	Lecturer II

LIST OF ADMINISTRATIVE STAFF

S/N	Name	Qualifications	Designation
1.	Mrs. S.O. Ogunsanya	Dip. In Sec. Studies, Dip. In Comp., ND (Mktg), BSc (Edu.)(Ogun) Sec. Admin.	Typist I
2.	MrsAdebayo Funmilayo	Dip (Catering/Hotel Management), B.Sc. (Ed.) Bus. Edu.(Ogun)	Clerical Officer I

BACKGROUND HISTORY OF THE DEPARTMENT

The Department of Accounting was established in 1982, under the Faculty of Social and Management Sciences in the first phase of the development of the Ogun State University (as it was known). The programme produced its first set of graduates in 1986. The programme offers a Bachelor's Degree in Accounting. Its students' enrolment on the Bachelor's degree programme has grown steadily from an initial figure of 36 students to more than 20,000 students graduated over the years.

The programme has produced a number of graduates serving in strategic positions in industries and government. Academic vacancies in various Universities and other tertiary institutions in Nigeria are also filled by graduates of its higher degree programmes. The Department enjoys a good evaluation of employers and relevant professional Accounting bodies, such as Institute of Chartered Accountants of Nigeria (ICAN). Consequently, as a Recognized Training Institution (RTI), its graduates enjoy exemptions from different parts of the professional body's examinations. Similarly, the department currently collaborates with the Institute of Chartered Accountants of Nigeria (ICAN) in a two-year linkage programme for qualified members to earn a Bachelor's (B.Sc) degree in accounting. The Department was merged with Banking and Finance in 2009 as fallout of the University restructuring policy to become Accounting and Banking & Finance Department awarding degrees of B.Sc (Accounting) and B.Sc (Banking and Finance). Demerger into separate Departments however came in 2016/2017 academic session. The department has since stood as a full-fledged department since after the demerger.

Latest in the series of support from the accounting profession designed to sustain and enhance the quality of our academic programme, is a chair currently endowed by a reputable firm of Chartered Accountants, Zacc Ososanya and Co., and a thirty Million naira (N30 million) building donated by Chief Fredrick Olabode Ogunlana, a past president of the Chartered Institute of Insurance of Nigeria (CIIN). The Accounting complex presently housed the department.

Over the years, the Department has been headed by the following:

Nos.	Name	Designation	Period
1	Prof. A. Soyode	Coordinator	1983
2	Mr. E.O. Okubena	Lecturer-in-charge	1983 – 1984
3	Mr. M.O. Oyelade	Ag. Head	1984 – 1985
4	Mr. A.O. Ewetade	Ag. Head	1985 – 1989
5	Mr. S.O. Aje	Ag. Head	1989 – 1990
6	Dr. E.O. Ogunjimi	Ag. Head	1990 – 1991
7	Mr. P.K. Ashante	Ag. Head	1991 – 1993
8	Mr. S.O. Aje	Ag. Head	1993 – 1995
9	Mr. J.A. Okewale	Ag. Head	1995 – 1996
10	Mr. S.A. Lawal	Ag. Head	1996 – 2000
11	Mr. S.O. Aje	Ag. Head	2000 – 2001
11	Mr. S.O. Kajola	Ag. Head	2001 – 2002
12	Prof. S.O. Okpechi	Head	2002 – 2003
13	Mr. A.A. Adeyemi	Ag Head	2003 – 2005

14	Mr. Lekan Soyode	Ag. Head	2005 – 2006
15	Dr. I.R. Akintoye	Ag. Head	2006 – 2010
16	Mr. J.A. Okewale	Coordinator	2010 – 2011
17	Dr. R.O. Akingunola	Ag. Head	2011 – 2013
18	Prof. R.O.C. Somoye	Head	2013 – 2016
19	Dr. B.M. Ilo	Ag. Head	2016 – 2018
20	Dr. Kenny Soyemi	Ag. Head	2018 – 2019
21	Dr. A.A. Adeyemi	Ag. Head	2019 – Date

PHILOSOPHY OF ACCOUNTING PROGRAMME

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

OBJECTIVES OF THE PROGRAMME

The Accounting programme offers courses leading to the award of a B.Sc degree with honours or as a pass degree. The objectives of the B.Sc (Accounting) degree programme include the following:

- (i) Preparing students for careers in the public and private sectors;
- (ii) Providing a strong academic background for research and post-graduate studies;
- (iii) Preparing students for the acquisition of necessary professional competence that is required by national and international Accounting Bodies.

Consequent upon the dynamic and multidisciplinary nature of the Accounting profession coupled with global best practices and trend, the department places much emphasis on continuous improvement and qualitative approach to the training of its students, hence, they are exposed to all areas of accounting to among others include Financial reporting and Ethics, Financial Management, Auditing and Assurance, Management Accounting and Public sector Accounting & Finance.

CHAPTER TWO

ADMISSION OF STUDENTS INTO ACCOUNTING PROGRAMME

B.Sc (ACCOUNTING) FULL TIME

A. General Admission Requirements: FOUR-YEAR DEGREE PROGRAMME

- (i) Admission to 100 level is on the basis of performance in the Unified Tertiary Matriculation Examination (U.T.M.E.) conducted by the Joint Admissions and Matriculations Board (JAMB) and University Post-UTME screening or meeting the basic requirement as specified by the University.
- (ii) Candidates must take English Language and Mathematics and two other subjects from Economics, Geography, Commerce, Government and Accounts & Book-keeping at the UTME (JAMB).
- (iii) Only those who score up to the minimum pass mark will be considered for admission, notwithstanding whether such candidates already passed the minimum O'L requirement
- (iv) All applicants shall be placed at levels determined by their performance at a literary and communication competence test
- (v) Candidates must have at least five 'O' Level Credits in GCE/SSCE/NECO/NABTEB at not more than two sittings in subjects which must include English Language and Mathematics. The remaining three subjects must be from Economics, Geography, Commerce, Government and Accounts & Book-keeping.
- (vi) Candidates are also required to fulfill programme entry requirements as may be prescribed from time to time.

B. THREE-YEAR DEGREE PROGRAMME (DIRECT ENTRY)

In addition to the requirements in (a) above, candidates must have at least one of the following:

- (i) Pass in at least two subjects in HSC or GCE "A" Level (the grade point to be determined by the Department from time to time)
- (ii) OND in Accounting or Financial Studies or Business Studies of approved Polytechnic or Colleges of Technology with at least Upper Credit,
- (iii) ICAN ATSWA (Final Level)
- (iv) Foundation pass of recognized professional bodies such as ICAN, ACCA, CIMA, CIBN, CIA, CIS and CITN.
- (v) Diploma certificates from any other approved programmes from the Administration & Management Sciences (Particularly Accounting, Business Administration, Economics and Banking & Finance) of the Olabisi Onabanjo University (Lower Credit may be considered).

C. PENALTY FOR GAINING ADMISSION WITH FALSIFIED CREDENTIALS

The law establishing the University empowers the Senate to deprive anyone with fraudulent claims on admission to the University to deprive such with the proceeds arising from such claims. Candidates admitted to Accounting programmes are warned in their own interest not to make any false claims or present any falsified results/credentials to the University for admission. Candidates offered admission to

the University but were discovered to have presented falsified credentials for registration would automatically forfeit such admission and be handed over to Security agencies for prosecution.

**A. ACADEMIC CURRICULUM:
B.Sc (Full Time) Programme in Accounting**

100 LEVEL (HARMATTAN Semester)

Nos.	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 111	Introduction to Accounting & Ethics 1	C	1-1-0	2	
2	BFN 113	Financial Institutions and Markets	C	1-1-0	2	
3	BUS 113	Creativity & Business Innovation	C	1-1-0	2	
4	ECO 111	Elements of Economics 1	C	2-1-0	3	
5	MAT 101	General Mathematics 1	C	2-1-0	3	
6	CMP 101	Introduction to Computer	C	2-1-0	3	
7	GNS 101	Communication in English	C	1-1-0	2	
8	GNS 103	History and Philosophy of Science	C	1-1-0	2	
9	GNS 105	Modern Agriculture & Rural Development	C	1-0-1	2	
Total Compulsory Units to take this Semester					21	

100 LEVEL (RAIN Semester)

Nos	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 112	Introduction to Accounting & Ethics 2	C	1-1-0	2	
2	BFN 116	Foundation of Finance	C	1-1-0	2	
3	BUS 112	Business Environment	C	1-1-0	2	
4	ECO 112	Elements of Economics 2	C	2-1-0	3	
5	MAT 102	General Mathematics 2	C	2-1-0	3	
6	GNS 102	Study Skills & ICT	C	1-1-0	2	
7	GNS 104	Philosophy & Logical Thinking	C	1-1-0	2	
Total Compulsory Units to take this Semester					16	
8	BFN 114	Introduction to Investment	E	1-1-0	2	
9	PUB 102	Fundamentals to Administration	E	1-1-0	2	
10	CRD 102	Introduction to Cooperatives	E	1-1-0	2	
Total Units					18	

NOTE: Students are required to take and pass at least 2 units of elective at this level

200 LEVEL (HARMATTAN Semester)

Nos	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 211	Introduction to Financial Accounting 1	C	2-1-0	3	ACC 111
2	ACC 213	Introduction to Cost & Management Accounting	C	2-1-0	3	
3	BFN 211	Introduction to Finance	C	2-1-0	3	
4	ECO 211	Introduction to Micro Economics 1	C	1-1-0	2	
5	ECO 213	Introduction to Macro Economics 1	C	1-1-0	2	
6	STA 201	Statistics 1	C	2-1-0	3	
7	GNS 201	Nigerian People and Culture	C	1-1-0	2	
8	GNS 203	Communication in French	C	1-1-0	2	
9	GNS 205	Entrepreneurial Studies	C	1-1-0	2	
Total Compulsory Units to take this Semester					22	

200 LEVEL (RAIN Semester)

Nos	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 212	Introduction to Financial Accounting 2	C	2-1-0	3	ACC 112
2	ACC 214	Taxation and Fiscal Policy 1	C	1-1-0	2	
3	ACC 216	Auditing and Assurance Services 1	C	1-1-0	2	
4	BUS 212	Business Communication	C	1-1-0	2	
5	BUS 214	Introduction to Business	C	2-1-0	3	
6	CMP 202	Applications of Computer	C	2-1-0	3	
7	STA 202	Statistics 2	C	2-1-0	3	
8	GNS 202	Peace Studies and Citizenship Education	C	1-1-0	2	
9	GNS 204	Introduction to Entrepreneurship Skills	C	1-1-0	2	
Total Compulsory Units to take this Semester					22	

NOTE: All courses are compulsory in compliance with the BMAS

200 LEVEL (HARMATTAN Semester) DIRECT ENTRY

Nos	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 211	Introduction to Financial Accounting 1	C	2-1-0	3	
2	ACC 213	Introduction to Cost & Management Accounting	C	2-1-0	3	
3	BFN 211	Introduction to Finance	C	2-1-0	3	
4	ECO 211	Introduction to Micro Economics 1	C	1-1-0	2	
5	ECO 213	Introduction to Macro Economics 2	C	1-1-0	2	
6	STA 201	Statistics 1	C	2-1-0	3	
7	GNS 101	Communication in English	C	1-1-0	2	
8	GNS 103	History and Philosophy of Science	C	1-1-0	2	
9	GNS 105	Modern Agric and Rural Development	C	1-0-1	2	
Total Compulsory Units to take this Semester					22	

200 LEVEL (RAIN Semester) DIRECT ENTRY

Nos	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 212	Introduction to Financial Accounting 2	C	2-1-0	3	
2	ACC 214	Taxation and Fiscal Policy 1	C	1-1-0	2	
3	ACC 216	Auditing and Assurance Services 1	C	1-1-0	2	
4	BUS 212	Business Communication	C	1-1-0	2	
5	BUS 214	Introduction to Business	C	2-1-0	3	
6	CMP 202	Applications of Computer	C	2-1-0	3	
7	STA 202	Statistics 2	C	2-1-0	3	
8	GNS 102	Study Skills & ICT	C	1-1-0	2	
9	GNS 104	Philosophy & Logical Thinking	C	1-1-0	2	
Total Compulsory Units to take this Semester					22	

300 LEVEL (HARMATTAN Semester)

Nos	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 321	Financial Accounting	C	2-1-0	3	ACC 211
2	ACC 323	Cost Accounting	C	2-1-0	3	ACC 213
3	ACC 325	Introduction to Accounting Theory	C	1-1-0	2	
4	ACC 327	Taxation & Fiscal Policy 2	C	1-1-0	2	ACC 214
5	BUS 301	Management Theory	C	2-1-0	3	
6	BUS 313	Entrepreneurial Studies 2	C	2-1-0	3	
Total Compulsory Units to take this Semester					16	
8	ECO 317	Introduction to Econometrics	E	2-1-0	3	
Total Units					19	

300 LEVEL (RAIN Semester)

Nos	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 322	Management Accounting	C	2-1-0	3	ACC 213
2	ACC 326	Research Methods	C	2-1-0	3	
3	BIL 302	Commercial Law	C	3-1-0	4	
4	BUS 302	Production Management	C	2-1-0	3	
5	BUS 320	Elements of Management	C	2-1-0	3	
6	PUB 322	Elements of Government	C	2-1-0	3	
Total Compulsory Units to take this Semester					19	
7	ACC 328	Human resources Accounting	E	2-1-0	3	
Total Units					22	
Students are to take and pass at least 3 units of elective at this level						

300 LEVEL (HARMATTAN Semester) DIRECT ENTRY

Nos	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 321	Financial Accounting	C	2-1-0	3	ACC 211
2	ACC 323	Cost Accounting	C	2-1-0	3	ACC 213
3	ACC 325	Introduction to Accounting Theory	C	1-1-0	2	
4	ACC 327	Taxation & Fiscal Policy 2	C	1-1-0	2	ACC 214
5	BUS 301	Management Theory	C	2-1-0	3	
6	BUS 313	Entrepreneurial Studies 2	C	2-1-0	3	
7	GNS 201	Nigerian People and Culture	C	1-1-0	2	
8	GNS 203	Communication in French	C	1-1-0	2	
9	GNS 205	Entrepreneurial Studies	C	1-1-0	2	
Total Compulsory Units to take this Semester					22	

300 LEVEL (RAIN Semester) DIRECT ENTRY

Nos	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 322	Management Accounting	C	2-1-0	3	ACC 213
2	ACC 326	Research Methods	C	2-1-0	3	
3	BIL 302	Commercial Law	C	3-1-0	4	
4	BUS 302	Production Management	C	2-1-0	3	
5	BUS 320	Elements of Management	C	2-1-0	3	
6	PUB 322	Elements of Government	C	2-1-0	3	
7	GNS 202	Peace Studies & Citizenship Education	C	1-1-0	2	
8	GNS 204	Introduction to Entrepreneurship Skills	C	1-1-0	2	
Total Compulsory Units to take this Semester					23	

400 LEVEL (HARMATTAN Semester)

Nos	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 421	Advanced Financial Accounting	C	2-1-0	3	ACC 321
2	ACC 423	Public Sector Accounting & Finance	C	2-1-0	3	ACC 321
3	ACC 425	International Accounting	C	2-1-0	3	
4	BUS 403	Analysis of Business Decision	C	2-1-0	3	
5	BUS 405	Business Policy & Strategy 1	C	2-1-0	3	
6	BUS 413	Management Information System	C	2-1-0	3	
Total Compulsory Units to take this Semester					18	
7	ACC 427	Forensic Accounting & Fraud	E	1-1-0	2	
8	ACC 429	Oil & Gas Accounting	E	1-1-0	2	
Total Units					20	

400 LEVEL (RAIN Semester)

Nos	Course Code	Course Title	Status	Contact Hours	Units	Pre-Requisite
1	ACC 422	Financial Accounting and Reports	C	2-1-0	3	ACC 321
2	ACC 424	Auditing & Assurance 2	C	2-1-0	3	ACC 216
3	BFN 318	Financial Management	C	2-1-0	3	
4	BUS 406	Business Policy & Strategy 2	C	2-1-0	3	
5	ACC 499	Research Project	C		6	
Total Compulsory Units to take this Semester					18	
6	ACC 426	Introduction to Environmental Accounting	E	1-1-0	2	
Total Units					20	

NOTE: Students are to take and pass at least 2 Units of elective at this level

B. Graduation Requirements:

The degree requirements for students, who have chosen Accounting as their major, are derived from specified requirements stipulated by the Department and University. University requirements are in two categories, namely, General Studies and Others. The details applicable to the programme are outlined below:

(i) University Requirements – General Studies

A pass in the compulsory General Studies, namely;

Course Code	Units	Course Description
GNS 101	2	Communication in English
GNS 102	2	Study Skills & ICT
GNS 103	2	History and Philosophy of

		Science
GNS 104	2	Philosophy and Logical Thinking
GNS 105	2	Modern Agric and Rural Development
GNS 201	2	Nigerian People & Culture
GNS 202	2	Peace Studies & Citizenship Education
GNS 203	2	Communication in French
GNS 204	2	Intro to Entrepreneurial Skills
GNS 205	2	Entrepreneurial Studies

Source: GNS Unit Handbook

(ii) University Requirements - Others

Course Code	Units	Course Description
MAT 101	3	General Mathematics 1
MAT 102	3	General Mathematics 2
CMP 101	3	Introduction to Computer
CMP 202	3	Applications of Computer
STA 201	3	Statistics 1
STA 202	3	Statistics 2

(iii) Department Requirements

100 Level Minimum Numbers of Units to Pass

	Department	University		Total
		General Studies	Others	
Compulsory	18 units	10 Units	9 Units	37 Units
Required	-	-	-	-
Electives	02 units	-	-	02 units
Total	20 Units	10 Units	9 Units	39 Units

200 Level Minimum Numbers of Units to Pass

	Department	University		Total
		General Studies	Others	
Compulsory	25 Units	10 Units	9 Units	44 Units
Required	-	-	-	-
Electives	-	-	-	-
Total	25 Units	10 Units	9 Units	44 Units

300 Level Minimum Numbers of Units to Pass

Compulsory	Department	Faculty	University	Total
Compulsory	35 Units	-	-	35 Units
Required	-	-	-	=

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Electives	03 Units	-	-	03 Units
Total	38 Units	-	-	38 Units

400 Level Minimum Numbers of Units to Pass

Compulsory	Department	Faculty	University	Total
Compulsory	36 Units	-	-	36 Units
Required	-	-	-	-
Electives	02 Units	-	-	02 Units
Total	38 Units	-	-	38 Units

Minimum Graduation Requirements (Summary) - For UME (4 Years) Students

Level	University GNS + Others	Departmental	Total
	Units	Units	Units
100 Level	19	20	39
200 Level	19	25	44
300 Level		38	38
400 Level	-	38	38
Total	38	121	159 Units

Minimum Graduation Requirements (Summary) - For Direct Entry (3 Years) Students

Level	University GNS + Others	Departmental	Total
	Units	Units	Units
200 Level	19	25	44
300 Level	10	35	45
400 Level		38	38
Total	29	98	127

COURSE DESCRIPTION

COURSE CODE: ACC 111
COURSE TITLE: Introduction to Accounting Ethics I
COURSE UNIT: 2C

The objective of this course is to introduce students to the nature, scope, purpose and historical background of accounting. Students are further to be acquainted with the nature of ethics and its role in accounting practice.

1. Overview of accounting and ethics
2. Evolution of accounting
3. Environment of accounting
4. Qualities of an accountant
5. Fundamental principles of accounting practice
6. Accountant and the public interest
7. The role of ethics in accounting
8. Ethical threats to accounting practice
9. Safeguards to ethical threats

RECOMMENDED TEXTS

Soyode, L (2008). A Primer of Financial Accounting. 1st Edition. LekSilicon Publishing Ltd, Ibadan.

Wood, F and Sangster A. (2005). Business Accounting 1. 10th Edition. Prentice Hall, Edinburgh Gate, England.

COURSE CODE: BFN113
COURSE TITLE Financial Institutions and Market
COURSE UNIT: 2C

Preamble: Financial markets play an important role in the efficient functioning of the market economy. Financial Institution is any establishment that facilitates the mobilization of funds between the surplus and the deficit sectors in an economy. This course studies the fundamental principles that govern financial markets and institutions. The course aims at teaching and providing a basis for the understanding of the Banking and Non-Banking financial institutions as well as operations of the financial market.

Course Objectives:

- i. The course aims at introducing the students to the principles and operations of financial institutions and markets.
- ii. The course will teach the history, evolution, and development of banking and non-banking financial institutions.

- iii. The course will help students to better understand the process of credit creation by Deposit Money Banks
- iv. This course will expose students to the various instruments traded both in the capital and money market as well as the challenges facing the financial markets.

OUTLINE

- 1. Introduction
 - Definition of Financial intermediation
 - Types and Functions of Financial Intermediaries
- 2. Definition of Financial Institutions
 - Types of Financial Institution
 - Banking Financial Institutions
 - Non-Banking Financial Institutions
- 3. Origin, Growth, and Development of Banking
- 4. Definition of a Bank
 - Types of banks
 - Economic functions of Bank
 - Central Bank
 - Deposit Money Banks (Commercial Banks)
 - Merchant Bank
 - Islamic Banking
- 5. Definition and history of Money
 - Principles of Money and Banking
 - Roles of Banking in the economy
- 6. Overview of the Banking Industry in Nigeria
 - Credit Instruments and Credit Creation by Commercial Banks
- 7. Definition of Financial Market
 - Types of Financial markets (Money and Capital markets)
 - Instruments traded in a Money market and Capital market.
 - Money and capital markets and the Nigerian Financial System
 - Money market problems and prospects in Nigeria

Recommended Texts

- Carmichael, Jeffrey, and Michael Pomerleano (2002) *The Development and Regulation of Non-bank Financial Institutions*. World Bank, Washington, DC.
- Madura. J (2018) *Financial Markets and Institution* Cengage Learning, New York 12th edition.
- Vaish M.C. (2009) *Monetary theory*. New Delhi: vikas publishing house Limited India. 16th edition.
- WORLD Bank. (2012) *Global Financial Development Report 2013: Rethinking the Role of the State in Finance*. World Bank, Washington, DC

Course Code: BUS 113
Course Title: Business Innovation and Creativity

COURSE UNIT: 2C

1. Overview of Innovation and Creativity: Explain the Concept of Creativity, Explain the Concept of Innovation, Difference between Creativity and Innovation, Characteristics of Creativity in People, Strategies for Increasing your Creativity and Innovation, The Four Ps' of Creativity and Innovation.
2. Ideation and Idea generation: Meaning and definition of Ideation and Idea generation, Tools and Techniques for Idea Generation, Succeeding with Idea Generation
3. Idea Evaluation: Meaning and definition of Idea Evaluation, Idea Evaluation Process, Idea Review Method, Idea Development
4. Building Creative Team: Meaning and definition of Creative Team, Objectives of the Creative Team, Benefits of Creative Team Building in the Organization, Common Mistakes When Managing Creative Teams, Ways of Managing any Team
5. Creative Problem-Solving: Explain the meaning of Creative Problem-Solving, Core Principles of Creative Problem Solving, Creative Problem-Solving (CPS) Process
6. Analyzing the Environment: Meaning and types of Environment, Features of Business Environment, Importance of Business Environment, Techniques for Analyzing the Environment, Techniques for Recognizing Problems.

COURSE CODE: ECO 111
COURSE TITLE: Principles of Economics I
COURSE UNIT: 3C

The basic problem of Scarcity and choice: the methodology of Economic Science, the general principles of resource allocation; the concept of optimality and Equity; equilibrium and disequilibrium; micro- economics versus macro economics; demand, supply and price: types of resource allocation decision; method of resource allocation in an economy: theory of the Firm; introduction to welfare economics.

COURSE CODE: MAT 101
COURSE TITLE: ELEMENTARY MATHEMATICS
COURSE UNIT: 3C

Elementary set theory subsets union intersection complements Venn diagrams Real numbers integers rational and irrational numbers mathematical inductions real sequences and series theory of quadratic equations binomial theorem. Complex numbers algebra of complex numbers the Argand Diagram De Moivre's theorem nth roots of unity. Circular measure trigonometric functions of angles of any magnitude addition and factor formulae.

COURSE CODE: CMP 101
COURSE TITLE: Introduction to Computer Science (3 Units)
COURSE UNIT: 3C

History of Computers; Computer Hardware: functional components, modern input/output units. Computer Software: operating Systems, application packages. Computer numbering system. Data Representation. Computers in the Society. Problem Solving with Computers. Introduction to computer Networks. The role of IT in an organization.

COURSE CODE: GNS 101
COURSE TITLE: Communication in English
COURSE UNIT: 2C

Effective communication and writing in English, Language skills, writing of essay answers, Comprehension, Sentence construction, Outlines and paragraphs, Collection and organization of materials and logical presentation, Punctuation, Logical presentation of papers, Phonetics, Instruction on lexis, Art of public speaking and Oral Communication, Figures of speech, Precis, Report Writing

COURSE CODE: GNS 103
COURSE TITLE: History and Philosophy of Science
COURSE UNIT: 2C

Man – his origin and nature, Man and his cosmic environment, Scientific methodology, Science and technology in the society and service of man, Renewable and non-renewable resources – man and his energy resources, Environmental effects of chemical plastics, Textiles, Wastes and other material, Chemical and radio-chemical hazards. Introduction to the various areas of science and technology. Elements of environmental studies.

COURSE CODE: GNS 105
COURSE TITLE: Modern Agriculture & Rural Development
COURSE UNIT: 2C

Sociology of Nigerian Rural Areas, Economic opportunities in Agriculture, Cultural practices and Crop Production Systems in Nigeria, Livestock Production and Management, Introductory Agriculture and small scale fish Production, Farm Management, Agricultural extension and teaching method, Introduction to Human Nutrition and Food Science, Introduction to Forestry and Wildlife, Farm Practical.

COURSE CODE: ACC 112
COURSE TITLE: Introduction to Accounting Ethics II

COURSE UNIT: 2C

The objective of this course is a further introduction of accounting students to the basics of ethics in accounting and their applications in business.

1. Environment of ethics: Corporate, professional and regulatory
2. Professional code of ethics
3. Corporate code of ethics
4. Conflict of interest and the accountant
5. Bribery and corruption
6. Accounting ethics cases consideration

RECOMMENDED TEXTS

Soyode, L (2008). A Primer of Financial Accounting. 1st Edition. LekSilicon Publishing Ltd, Ibadan.

Wood, F and Sangster A. (2005). Business Accounting 1. 10th Edition. Prentice Hall, Edinburgh Gate, England.

COURSE CODE: BFN114

COURSE TITLE: Introduction to Investment

COURSE UNIT: 2E

1. Concept and Meaning of Investment.
2. Forms / Types of Investment (Real and Financial Assets)..
3. Setting Investment Objectives.
4. Benefits of Investment.
5. Introduction to Real Assets Investment Project Analysis
 - i. Real Investment/ Meaning.
 - ii. Features of Real Asset Investment Environment.
 - iii. Elementary Capital Budgeting Decision Analysis.
 - iv. Methods of capital budget analysis (Non-Discounted Cash Flow/ Discounted Cash Flow Techniques.
6. Introduction to financial Investment Decision Analysis
 - i. Features of Financial asset investment environment.
 - ii. Money and Capital Market Instruments.
 - iii. Elementary pricing of Money Market Instrument.
 - iv. Elementary pricing of Capital Market Instrument.

Recommended Texts

1. Pratap Giri S. (2013) *Investment Banking Concept, Analyses and Cases*. Second edition McGraw Hill education (India) Private limited.

2. Joshua Rosenbaum & Joshua Pearl (2013) *Investment Banking* second edition
John Wiley& Son Inc. Hoboken, New Jersey.
3. Jack Clark Francis & Richard W. Taylor (2000) *Schaum's Outline of Theory and Problems of investment*. Tata McGraw-Hill companies Inc. New York.

COURSE CODE: **BFN 116**
COURSE TITLE: **Foundation of Finance**
COURSE UNIT: **2C**

1. Capital Budgeting under uncertainty
 - Meaning of uncertainty, risk and the importance in capital budgeting
 - Classification of risks – business risk, financial risk, interest-rate risk, default risk, price-level risk, market risk, liquidity risk, operating risk, systematic risk and unsystematic risk
2. Techniques of Capital Budgeting under risk and uncertainty
 - (a) Non-Probability Approach
 - Payback Period: Applying a Time Limit
 - Risk-adjusted Discount Rate
 - Certainty-equivalent Approach
 - Sensitivity Analysis
 - (b) Probability based approach
 - Expected Value approach
 - Standard Deviation of Cash Flow
 - Coefficient of variation
 - Risk and Portfolio of Investment Project
3. Capital Investment Analysis and Inflation
 - Nature of Inflation
 - Money Cash Flows and Real Cash Flows
 - Money and Real Discount Rates
 - Inflation and Discounted Cash Flow (DCF) Appraisal
4. Capital Investment Analysis: Capital Rationing
 - Nature of Capital Rationing
 - Project Selection under Capital Rationing
 - Single Period Capital Rationing
 - Case 1: Divisible Projects
 - Case 2: Rationing with Mutually Exclusive Divisible Projects
 - Case 3: Indivisible Projects
 - Multi Period Capital Rationing
5. Leverage: Business and Financial Risk

- Concept of Leverage
 - Operating Leverage
 - Financial Leverage
 - Combined Leverage
6. Cost of Capital
- Valuation of common shares/stocks
 - Valuation of bond/debentures
 - Valuation of preference shares
 - Weighted Average Cost of Capital (WACC)
7. Cost of Capital, Financial Leverage and the Value of the Firm
- Assumptions underlying Capital Structure Theories
 - Net Income Approach
 - Net Operating Income Approach
 - Traditional Approach
 - Modigliani and Miller Theory
8. Dividend Policy
- Nature of Dividends
 - Forms of Dividends
 - Dividend Theories

Recommended Texts

1. Panday, I. M. (2010). *Financial Management*, (10th ed.). New Delhi, VIKAS Publishing House PVT Ltd.
2. Olowe, R.A. (2006). *Financial Management: Concepts, Analysis and Capital Investments*, Brierly Jones Nig. Ltd, Lagos.
3. Van Horne, J.C. (1989). *Financial Management and Policy*, (8th ed). Eaglewood Cliffs, N.J. Prentice Hall Inc.
4. Ross, S.A; Westerfield, R.W. and Jordan, B.D. (2006). *Fundamentals of Corporate Finance*, (7th ed). McGraw-Hill, Irwin.

COURSE CODE: BUS 112
COURSE TITLE: Business Environment
COURSE UNIT: 2C

- i. Concept, meaning and backgrounds of business environment
- ii. Introduction to types of Business environment
- iii. The internal environment
- iv. The external environment
- v. Environmental scanning
- vi. Analysing the environment

- vii. The competitive environment
- viii. Corporate social responsibility
- ix. Overview of the Nigerian Business environment

COURSE CODE: ECO 112
COURSE TITLE: Principles of Economics II
COURSE UNIT: 2C

Introduction to Macroeconomics: national income determination; the public sector in the national economy; macroeconomic policy objectives and instruments; introduction to money and banking, introduction to economic growth and development. Trade politics with particular reference to Nigeria

COURSE CODE: MAT 102
COURSE TITLE: ELEMENTARY MATHEMATICS II
COURSE UNIT: 3C

Functions of a real variable graphs limits and continuity. The derivative as limit of rate of change. Techniques of differentiation. Curve sketching integration as an inverse of differentiation. Methods of integration definite integrals. Application of integration to areas and volume.

COURSE CODE: GNS 102
COURSE TITLE: Study Skills & ICT
COURSE UNIT: 2C

Brief history of libraries, Library and education, University libraries and other types of libraries, Study skills (reference services). Types of library materials, using library resources including e-learning, e-materials; etc, Understanding library catalogues (card, OPAC, etc) and classification, Copyright and its implications, Database resources, Bibliographic citations and referencing. Development of modern ICT, Hardware technology Software technology, Input devices, Storage devices, Output devices, Communication and internet services, Word processing skills (typing, etc).

COURSE CODE: GNS 104
COURSE TITLE: Philosophy & Logical Thinking
COURSE UNIT: 2C

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

Techniques for evaluating arguments; Distinction between inductive and deductive inferences; etc. (Illustrations will be taken from familiar texts, Including literature materials, Novels, Law reports and newspaper publications).

COURSE CODE: PUB 102
COURSE TITLE: Fundamentals of Administration
COURSE UNIT: 2E

Meaning, nature, philosophy and purposes of administration. Differences and similarities between public and private administration; differences between administration and management Elements and principles of administration as articulated by Finer, Fayol, Gullick and Urwick; Centralisation and decentralisation .Organisation-meaning, types and functions. Hierarchy, unity of command, span of control, coordination line and staff agencies, supervision, delegation, leadership ,communication, authority, delegation, classification ,leadership and motivation

COURSE CODE: CRD 102
COURSE TITLE: Principles of Cooperatives
COURSE UNIT: 3

The Industrial Revolution in Britain, its effects and consequences. Early Co-operative leaders and founders – Robert Owen and Dr. William King. Early Socialist thoughts and their effects on Owen and others. The Pre-Rochdale Co-operatives and their failure. The Rochdale Pioneers and the Rochdale Society of Equitable Pioneers. The business practices of the Rochdale Pioneers and the Rochdale principles. First ICA Review of the Rochdale Principles. The second ICA Review of the Rochdale principles (1966). Raiffeisen Schultze Delitzsch, The Application of the Rochdale Principles to different types of Co-operatives and in different Socio-economic and Political circumstances. The concept of SHOs. The distribution between indigenous co-operatives and imported modern co-operatives. The nature and definitions of co-operatives. Distinguishing co-operatives from other business organizations. Classification of co-operatives. The financing and management of co-operatives. Co-operatives in socio economic development. The early history of co-operation in Nigeria. A survey of the future of the co-operative movement in Nigeria. An overview of the problems of co-operatives in Nigeria.

COURSE CODE: ACC 211
COURSE TITLE: Introduction to Financial Accounting I
COURSE UNIT: 3C

1. NATURE AND PURPOSE OF ACCOUNTING
- Meaning of Accounting

- Book-keeping and Accounting
- Purpose of Accounting
- Users and uses of accounting information
- 2. ACCOUNTING CONCEPTS AND CONVENTIONS
 - Meaning of Accounting Concepts, bases and Policies
 - Distinction between Accounting Concepts, bases and Policies
- 3. SOURCE DOCUMENTS AND SUBSIDIARY BOOKS
 - Meaning and classification of Business Transactions
 - Meaning and Types of Source Document (e.g. Receipt, invoice etc)
 - Link between different source documents and types of business transactions
 - Meaning of Subsidiary Books
 - Types of Subsidiary Books
 - Link between various subsidiary books and business transactions
 - Procedures for recording transactions in each type of subsidiary books
- 4. DOUBLE ENTRY BOOK-KEEPING AND THE LEDGER
 - Meaning of Double Entry Book-Keeping
 - Rules of Double Entry Book-Keeping
 - The ledger as Book of Account
 - Classification of the Ledger
 - Types of Accounts related to various ledger classification (i.e. Real, Nominal, Personal etc)
 - Posting of Entries from subsidiary books to the Ledger.
- 5. REVENUE AND CAPITAL DISTINCTION
 - Revenue Income
 - Revenue expenditure
 - Capital Income
 - Capital Expenditure
 - The Significance of the Capital and Revenue Distinction
- 6. THE TRIAL BALANCE
 - Meaning of Trial Balance
 - Rules for Trial Balance extraction from the Ledger
 - Interpretation of account balances (i.e. debit balance and credit balance)
- 7. FINANCIAL STATEMENT OF A SOLE TRADER
 - Meaning of Financial Statements
 - Structure and Contents of:
 - * Statement of Profit or Loss and Other Comprehensive Income
 - * Statement of Financial Position
- 8. ADJUSTMENT TO FINANCIAL STATEMENTS
 - Inventories

- Depreciation
- Accruals and prepayments
- 9. CORRECTION OF ERRORS
 - Meaning of Errors
 - Difference between error and fraud
 - Error affecting Trial Balance agreement
 - Errors not affective trial balance agreement
 - Effect of Errors on profit
- 10. BANK RECONCILIATION STATEMENT
 - Structure and contents of:
 - * Cash Book
 - * Bank Statement
 - Adjusted Cash Book
 - Unpresented and Uncredited Cheques
 - Preparation of Bank Reconciliation Statement
 - Importance of Bank Reconciliation Statement

RECOMMENDED TEXTS

1. Anao, A. R. An Introduction to Financial Accounting. Lagos: Longman.
2. Soyode, L (2008). A Primer of Financial Accounting. 1st Edition. LekSilicon Publishing Ltd, Ibadan.
3. Asaolu, T.O. & Ayodele, A.O. Modern Book Keeping and Accounts. Ibadan: Gbabeke Publishers Limited.
4. Inanpa, E. L. Principles of Accounting, Heinemann
5. Spice and Pegler's Book-Keeping and Accounts
6. Walgenbach P.N., Financial Accounting: An Introduction, Harcourt Brace Jovanovich.
7. Welsch, G.A. and Short, D.G. Fundamentals of Financial Accounting, Richard D. Irwin.
8. Wood, F.I, Business Accounting 1 (IFRS Edition), Pitman.

COURSE CODE: ACC 213
COURSE TITLE: Introduction to Cost & Management Accounting
COURSE UNIT: 3C

Nature, Scope and Functions of Cost and Management Accounting.

The Principles underlying the preparation and presentation of Cost Accounts for various types of business.

The Different Meanings of 'Cost': Viz: Historical Costs, Standard Cost, Marginal Cost, Average Cost etc. Cost Unit and Cost Centres.

The Elements of Cost and Classification of Costs.

Cost Accounting for Material, labour, Over-heads and Equipment:
Job and Process Cost Accounting,
Elements of Marginal Costing, Standard Costing and Budgetary Control.
Double Entry Accounts for Cost Control.
Nature and Uses of Accounting Ratio.
Elementary Break-even Analysis,
Current Problems and Issues.

RECOMMENDED TEXTS

1. Maheshwari, S.N; Maheshiwari, S.K & Maheshiwari, Sharad K. (2013). Accounting for Management (3rd Edition). Vikas Publishing House Pvt Ltd, New Delhi, India
2. Adedeji, S. B. (1991); Understanding Cost Accounting. 1st Edition Lagos Harmony Publisher Ltd
3. Adedeji, S. B. and Kajola S.O. (1998) Cost Accounting: Analysis and use for Decision making Ago-Iwoye: CESAP Publisher
4. Harper, W.M (1982) Cost and Management Accounting (Vol 2) London: Macmald& Evans Ltd
5. Horngren C. T. Foster, J. M. (1994) Cost Accounting: a Managerial Emphasis 8th Edition new Hersey Prentice Hall Inc.
6. Lucey T. (1992): Costing 4th Edition

COURSE CODE: BFN 211
COURSE TITLE: Introduction to Finance
COURSE UNIT: 3C

1. Scope of Financial Decisions
2. **Mathematics of Finance**
 - Concept of Progression and its application in depreciation
 - Concept of Time Value of Money
 - Concept of Simple Interest
 - Concept of Compound Interest
 - Concept of Annuity
3. **Cash flow Analysis**
 - Determinants of Net cash flows
 - Relevant Costs and Income
 - Depreciation and Capital Allowances
 - Annual Cash flows Analysis
 - Fund flow Analysis
4. **Capital Budgeting under uncertainty**
 - Meaning of uncertainty, risk and the importance in capital budgeting

- Classification of risks – business risk, financial risk, interest-rate risk, default risk, price-level risk, market risk, liquidity risk, operating risk, systematic risk and unsystematic risk
5. **Techniques of Capital Budgeting under risk and uncertainty**
- (a) Non-Probability Approach
 - Payback Period: Applying a Time Limit
 - Risk-adjusted Discount Rate
 - Certainty-equivalent Approach
 - Sensitivity Analysis
 - (b) Probability based approach
 - Expected Value approach
 - Standard Deviation of Cash Flow
 - Coefficient of variation
 - Risk and Portfolio of Investment Project
6. **Capital Investment Analysis: Capital Rationing**
- Nature of Capital Rationing
 - Project Selection under Capital Rationing
 - Single Period Capital Rationing
 - Case 1: Divisible Projects
 - Case 2: Rationing with Mutually Exclusive Divisible Projects
 - Case 3: Indivisible Projects
 - Multi Period Capital Rationing
7. **Cost of Capital**
- Valuation of common shares/stocks
 - Valuation of bond/debentures
 - Valuation of preference shares
 - Weighted Average Cost of Capital (WACC)
8. **Cost of Capital, Financial Leverage and the Value of the Firm**
- Assumptions underlying Capital Structure Theories
 - Net Income Approach
 - Net Operating Income Approach
 - Traditional Approach
 - Modigliani and Miller Theory
9. **Leverage: Business and Financial Risk**
- Concept of Leverage
 - Operating Leverage
 - Financial Leverage
 - Combined Leverage
10. **Dividend Policy**
- Nature of Dividends
 - Forms of Dividends

- Dividend Theories

References

1. Akingunola, Richard O.(2016). *Fundamental of Finance, Ijebu-Ode: Gratia Associates International*
2. Pandey, I.M. (2010). *Financial Management, (10th ed.)*. New Delhi, VIKAS Publishing House PVT Ltd.
3. Olowe, R.A.(2006).*Financial Management: Concepts, Analysis and Capital Investments*, Brierly Jones Nig. Ltd, Lagos.
4. Van Horne, J.C. (1989). *Financial Management and Policy, (8th ed)*. Eaglewood Cliffs, N.J. Prentice Hall Inc.
5. Ross, S.A; Westerfield, R.W. and Jordan, B.D. (2006).*Fundamentals of Corporate Finance, (7th ed)*.McGraw-Hill, Irwin.

COURSE CODE: ECO 211
COURSE TITLE: Introductory Microeconomics I
COURSE UNIT: 2C

Introduction to microeconomics theory and analysis; Basic tools of Economics Analysis: Basic Mathematical and Statistical Concepts and their Applications. The price system: Demand and Supply analysis and their Applications, Market Equilibrium, Price Legislation: Minimum and Maximum price level and their Applications. Elasticity of Demand and Supply: types, nature and uses; some applications of elasticity concepts – types of goods; theory of Consumer Behaviour: Meaning, types and forms of utility, Approaches to Utility and utility Maximization Concepts, Application: Consumer Surplus.

COURSE CODE: ECO 213
COURSE TITLE: Introduction to Macro Economics 1
COURSE UNIT: 2C

Differences in micro-macroeconomics; Scope and methodology of National Income Accounting; The Equilibrium Level of National Income: Basic theories of Employment and Income, National income measurement and determination; Macroeconomic theory of Consumption, Saving and Investment. Aggregate Demand and its Effect and Policy Implications of the Keynesian Theory, Money: Definition, Types, Properties and Functions of Money, Demand and Supply of Money. Banking System in Nigeria: Commercial and

Merchant Banking- Functions and Comparison between Commercial and Merchant Banks, The Central Banks and Other Financial Institutions.

COURSE CODE: STA 201
COURSE TITLE: Statistics 1
COURSE UNIT: 3 C

Introduction to Statistics. Presentation of Data. Measures of Central Tendency and Dispersion. Probability. Random Variable and Statistical Hypothesis. Analysis of Categorical data. Regression and Correlation Analysis. Analysis of Variable

COURSE CODE: GNS 201
COURSE TITLE: Nigerian People and Culture
COURSE UNIT: 2C

Study of Nigerian history, culture and arts in pre-colonial times, Nigerian's perception of his world, Culture areas of Nigeria and their characteristics, Evolution of Nigeria as a political unit, Indigene/settler phenomenon, Concepts of trade, Economic self-reliance, Social justice, Individual and national development, Norms and values, Negative attitudes and conducts (cultism and related vices), Re-orientation of moral Environmental problems.

COURSE CODE: GNS 203
COURSE TITLE: Communication in French
COURSE UNIT: 2C

Introduction to French, Alphabets and numeric for effective communication (written and oral), Conjugation and simple sentence construction based on communication approach, Sentence construction, Comprehension and reading of simple texts.

COURSE CODE: GNS 205
COURSE TITLE: Entrepreneurial Studies
COURSE UNIT: 2C

Introduction to entrepreneurship and new venture creation; Entrepreneurship in theory and practice; The opportunity, Forms of business, Staffing, Marketing and the new venture; Determining capital requirements, Raising capital; Financial planning and management; Starting a new business, Feasibility studies; Innovation; Legal Issues; Insurance and environmental considerations. Possible business opportunities in Nigeria.

COURSE CODE: ACC 212
COURSE TITLE: Introduction to Financial Accounting II
COURSE UNIT: 3C

1. MANUFACTURING ACCOUNT
 - Purpose of Manufacturing Accounting
 - Elements of Cost
 - Treatment of Work-in-Progress
 - Market Value of Goods Produced
 - Preparation of Manufacturing Accounts

2. ACCOUNTING FOR PROPERTY, PLANTS & EQUIPMENT
 - Overview of Property, Plants & Equipment
 - Depreciation of non-current assets
 - Methods of Calculating Depreciation
 - * Straight Line Method
 - * Reducing Balance Method
 - * Sum of Digits Method
 - * Unit of Production Method
 - Concept of Componetisation
 - Accounting Entries for Revaluation & Disposal of Assets

3. CONTROL ACCOUNTS
 - Meaning of Control Account
 - Types of Control Accounts
 - Purpose of Control Account
 - Preparation of Control Account

4. INCOMPLETE RECORDS AND SINGLE ENTRY BOOK-KEEPING
 - Meaning of Single Entries & Incomplete Records
 - Use of Control Accounts in relation to incomplete records
 - Preparation of Final Accounts from Incomplete Records

5. ACCOUNTS OF NON- PROFIT MAKING ORGANISATIONS
 - Types of non Profit Making Organization
 - Receipts and payment Account
 - Income and Expenditure Account

- Statement of Financial Position

- 6. PROVISION AND RESERVES
 - Meaning and difference between provisions and reserves
 - Creating, Increasing and Decreasing Provisions
 - Treatment of Provisions in Profit and Loss Account
 - Presentation of Provisions in the Balance Sheet
 - Types of Reserves
 - Presentation of Reserves in the Balance Sheet

RECOMMENDED TEXTS

1. Anao, A. R. An Introduction to Financial Accounting. Lagos: Longman.
2. Asaolu, T.O. & Ayodele, A.O. Modern Book Keeping and Accounts. Ibadan: Gbabeke Publishers Limited.
3. Inanpa, E. L. Principles of Accounting, Heinemann
4. Spice and Pegler's Book-Keeping and Accounts
5. Walgenbach P.N., Financial Accounting: An Introduction, Harcourt Brace Jovanovich.
6. Welsch, G.A. and Short, D.G. Fundamentals of Financial Accounting, Richard D. Irwin.
7. Wood, F.I, Business Accounting 1 (IFRS Edition), Pitman.

COURSE CODE: ACC 214
COURSE TITLE: Taxation and Fiscal Policy I
COURSE UNIT: 2C

Nigerian System of Income Tax Administration: structure and procedures, returns, assessments, appeal, postponement, collection; with reference to all necessary legislations. Distinction between the taxation of income and the taxation of capital. Personal Income Tax: the law and practice of Income tax relating to individuals, exemptions, settlements, trusts, and estates. Partnership assessments, treatments, of losses, computation of assessable income; commencement and cessation of trade or business. Company Tax – the principles and scope of Company Tax. The small company provisions including definitions, computations and exemption.

REFERENCES

1. Soyode, L. and Kajola, S. (2010). Nigerian Taxation (2nd Edition). LekSilicon Publication, Ibadan.
2. Fagbale: Principles of Nigerian Taxation
3. Bpp Mayo: Taxation
4. Wyse: Taxation
5. SAFE ASSOCIATES: Taxation & Tax Management
6. Abata, M. A. (2002): Principle of Tax Management in Nigerian 1st Edition
Lagos: Everblessed Ltd

7. Ariwodola: Personal Income Tax in Nigeria
8. SeyiOjo (2003) Fundamental Principles of Nigerian Tax, Lagos.

Journals/Period

ICAN Journal/Newsletters
CITN Journal
Nigeria Tax News
Financial Standard
Business Times on Nigeria Tax Laws

COURSE CODE: ACC 216
COURSE TITLE: Auditing and Assurance Services I
COURSE UNIT: 2C

The nature and purpose of an audit. The role of internal audit, external audit, reporting responsibilities, appointment, dismissal, resignation. The concepts of “true and fair”, “independence of auditor”. Relationship of auditors to directors, shareholders and other financial statements’ users.

Audit Planning – Initial review of accounting system, evaluation of internal control system and procedures, development of an audit programme, audit procedures – vouching of accounts, verification of assets, sampling techniques, flow charting, stock taking procedures, letter representation. The Audit Report - statutory requirement for audit report (Companies Act 1968).

Types of Audit Report; professional requirements, duties and powers under statute and case law, independence and ethical consideration

COURSE CODE: BUS 212
COURSE TITLE: Business Communication
COURSE UNIT: 2C

1: Introduction

- i) The nature and scope communication.
- ii) An overview of the types of communication
- iii) The communication process.

2 Interpersonal Communication

- i. The importance of interpersonal relations and communication.

- ii. Listening
- iii. Communication breakdown.

3: Organizational Communication

- i. Role of communication in the organisation
- ii. Formal & Informal communication flows in organisations.
- iii. Managing the external audience
- iv. Improving organisational communications.

COURSE CODE: BUS 214

COURSE TITLE: Introduction to Business

COURSE UNIT: 3C

- i. Meaning and nature of business
- ii. Forms of business ownership
- iii. Functional areas of business
- iv. Business environment
- v. International business
- vi. Corporate social responsibility
- vii. Small business and entrepreneurship

COURSE CODE: CMP202
COURSE TITLE: Application of Computer
COURSE UNIT: 3C

Principles of good programming, structured programming concepts, structured design principles, abstraction, modularity, stepwise refinement, structured design techniques. Laboratory exercises in C Language or any other structured programming language

COURSE CODE: STA 202
COURSE TITLE: Statistics II
COURSE UNIT: 3C

Basic Concept. Probability Models and Distributions. Random Variables. Distribution of Random Variable. Expectation and Moment Generating function. Chebyshev Inequality. Central Limit Theorem. Joint Density function

COURSE CODE: GNS 202
COURSE TITLE: Peace Studies and Citizenship Education
COURSE UNIT: 2C

Basic Concepts in peace studies and conflict resolution, Peace as vehicle of unity and development, Conflict issues, Types of conflict, e.g. Ethnic/religious/political/economic conflicts, Root causes of conflicts and violence in Africa, Indigene/settler phenomenon, Peace – building, Management of conflict and security. Elements of peace studies and conflict resolution, Developing a culture of peace, Peace mediation and peace-keeping, Alternative Dispute Resolution (ADR). Dialogue/arbitration in conflict resolution, Role of international organizations in conflict resolution, e.g. ECOWAS, African Union, United Nations, etc. and few topics on citizenship education

COURSE CODE: GNS 204
COURSE TITLE: Introduction to Entrepreneurship Skills
COURSE UNIT: 2C

Some of the Ventures to be focused upon include the following: Farming, (crop production- food, fruits and tree crops, Horticulture and land scape) Animal Husbandry (Poultry, Piggery, Sheep and Goat etc.) Fish Farming and Aquaculture techniques, Tie and Dye production Soap/ Detergent production, Photography, Bakery techniques, Interior Decoration/Hat and Bead making, Tailoring and Dry cleaning, Printing and Water Treatment.

COURSE CODE: ACC 321
COURSE TITLE: FINANCIAL ACCOUNTING
COURSE UNIT: 3C

Company Accounts: Formation, issue and redemption of Shares and debentures, final accounts, merging, amalgamation, absorption, etc. including statutory requirements of company accounts in respect of each area.

Advanced Partnership accounts: Admission, retirement, dissolution, change of interest, including the treatment of goodwill on admission/retirement. Conversion of partnerships to Limited companies, amalgamation of partnerships.

Departmental and Branch Accounts. (Home and Foreign branches).

Introduction to interpretation of accounts and financial statement analysis – Cash flow statements.

RECOMMENDED TEXTS

1. Dodge, R. Foundation of Business Accounting Chapman and Hall
2. Inanpa, E. L. Principles of Accounting, Heinemann
3. Jennings, A. A Financial Accounting, Manual 1 & 2 DP Publication
4. Spice and Pegler Book-Keeping and Accounts

5. Vickery B. G. Principles & Practice of Book-Keeping and Accounts, Donningron Press
6. Walgenabach P.N., Financial Accounting: An Introduction, Harcourt Brace Jovanovich.
7. Wood, F.I, Business Accounting, Pitman

COURSE CODE: ACC 323
COURSE TITLE: COST ACCOUNTING
COURSE UNIT: 3C

A review of history, principles and objectives (in terms of users) of Cost Accounting (information).

Preparation and presentation of Cost Accounting information for various users and levels of management as well as various types of business.

Cost Accounting aspects of Materials, Labour and Overheads.

Integrated and uniform cost accounting.

Job (including contract and batch) costing.

Process costing; (detailed treatment of joint and by-products as well as spoilage).

Marginal costing (break-even and cost-volume-profit analysis).

Standard costing and budgetary control-variances and variance analysis: quantity, rate, cost and efficiency variances.

Behavioral aspects of cost accounting.

Topical issues in cost accounting.

RECOMMENDED TEXTS

1. Maheshwari, S.N; Maheshiwari, S.K & Maheshiwari, Sharad K. (2013). Accounting for Management (3rd Edition). Vikas Publishing House Pvt Ltd, New Delhi, India
2. Adedeji, S. B. (1991); Understanding Cost Accounting. 1st Edition Lagos Harmony Publisher Ltd
3. Adedeji, S. B. and Kajola S.O. (1998) Cost Accounting: Analysis and use for Decision making Ago-Iwoye: CESAP Publisher
4. Harper, W.M (1982) Cost and Management Accounting (Vol 2) London: Macmald& Evans Ltd
5. Horngren C. T. Foster, J. M. (1994) Cost Accounting: a Managerial Emphasis 8th Edition new Hersey Prentice Hall Inc.
6. Lucey T. (1992): Costing 4th Edition

COURSE CODE: ACC 325
COURSE TITLE: Introduction to Accounting Theory
COURSE UNIT: 2C

1. The nature and role of accounting theory.
2. A brief history of the development of accounting theory.
3. Approaches to the formulation of accounting theory.
4. Elements and Structure of Accounting theory
5. The regulatory framework and the impact of the profession on the development of accounting theory.
6. Generally Accepted Accounting Principles and the IASB's Conceptual Framework.
7. The measurement of periodic income-net income concepts, revenue and expenses, gains and losses, criticisms of reported net income and the problems of net income measurement.
8. The measurement of capital. The balance sheet: valuation of assets and liabilities.
9. The impact of price-level changes on financial statements and methods of accounting for them.
10. The Current Issues in the Development of Accounting Theory-the work of standards-setting bodies (Local and International).

Recommended Texts

COURSE CODE: ACC 327
COURSE TITLE: Taxation & Fiscal Policy II
COURSE UNIT: 2C

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

1. Soyode, L. and Kajola, S. (2010). Nigerian Taxation (2nd Edition). LekSilicon Publication, Ibadan.
2. Fagbale: Principles of Nigerian Taxation
3. Bpp Mayo: Taxation
4. Wyse: Taxation
5. SAFE ASSOCIATES: Taxation & Tax Management
6. Abata, M. A. (2002): Principle of Tax Management in Nigerian 1st Edition
Lagos: Everblessed Ltd
7. Ariwodola: Personal Income Tax in Nigeria
8. SeyiOjo (2003) Fundamental Principles of Nigerian Tax, Lagos.

Journals/Period

ICAN Journal/Newsletters
CITN Journal
Nigeria Tax News
Financial Standard
Business Times on Nigeria Tax Laws

COURSE CODE: BUS 301

COURSE TITLE: Management Theories

COURSE UNIT: 3C

- 1) Management; an Overview
- 2) Management practices before FW Taylor
- 3) Scientific Management & Human Relations School
- 4) Fayol & Urwick Management & Organisational Building,
- 5) Bureaucracy/Adhocracy
- 6) Contemporary Theories
- 7) Motivational theories
- 8) Leadership theories
- 9) Change management theories
- 10) Management theories in a changing environment
- 11) Applicability of Management Theories in Nigeria

COURSE CODE: BUS 313

COURSE TITLE: Entrepreneurship Studies

COURSE UNIT: 3C

Introduction to Entrepreneurship Studies Introduction to Entrepreneurship and new Venture Creation, Entrepreneurship in theory and practice, the Opportunity, Forms of business, staffing, marketing and the new venture, the opportunity, forms of business, staffing, marketing and the new venture, determining your capital requirements, raising capital cost, financial planning and management, starting a new business, innovation, legal responsibility, insurance, and environmental consideration.

COURSE CODE: ECO 317

COURSE TITLE: Introduction to Econometrics with Applications

COURSE UNIT: 3E

Introduction to Econometrics; Extensions of the two – variable linear model: Simple Linear Regression Analysis; Multiple Linear Regression Models; violations of linear model

assumptions and the correction of serial correlation (autocorrelation) of the errors, inter-correlation (Multicollinearity) of the variables; Regression Analysis under Linear Restrictions and Preliminary Test Estimation; Multicollinearity; Autocorrelation; Heteroskedasticity; and Practical - Data Analysis and Interpretations: solution of problems and familiarity with the computer to be nurtured and encouraged.

COURSE CODE: ACC 322
COURSE TITLE: Management Accounting
COURSE UNIT: 3C

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

RECOMMENDED TEXTS

1. Maheshwari, S.N; Maheshiwari, S.K & Maheshiwari, Sharad K. (2013). Accounting for Management (3rd Edition). Vikas Publishing House Pvt Ltd, New Delhi, India
2. Adedeji, S. B. (1991); Understanding Cost Accounting. 1st Edition Lagos Harmony Publisher Ltd
3. Adedeji, S. B. and Kajola S.O. (1998) Cost Accounting: Analysis and use for Decision making Ago-Iwoye: CESAP Publisher
4. Harper, W.M (1982) Cost and Management Accounting (Vol 2) London: Macmald& Evans Ltd
5. Horngren C. T. Foster, J. M. (1994) Cost Accounting: a Managerial Emphasis 8th Edition new Hersey Prentice Hall Inc.
6. Lucey T. (1992): Costing 4th Edition

COURSE CODE: ACC 326
COURSE TITLE: Research Methods
COURSE UNIT: 3C

This course is designed to train students in the skills of scientific information gathering, analysis and interpretation in dealings with business and organisational problems in Nigeria. Through reading, assignment and direct experience, students will be exposed to the art of problem identification and analysis, data gathering and analysis and report writing. Emphasis

is placed on the scientific approach at every stage. The problems and prospects of business research in Nigeria will be examined.

COURSE CODE: BLR 302
COURSE TITLE: Commercial Law
COURSE UNIT: 4C

1. Introduction to Law

- a) Definition of Law
- b) Functions of Law in society
- c) Classification of Law

2. The Nigerian Legal System

- a) Sources of Nigerian Law
 - i) Customary Law
 - ii) Received English Law
 - iii) Nigerian Legislations
 - iv) Judicial Precedent
 - v) Law Reports
 - vi) Textbooks
- b) Hierarchy of Nigerian Courts
 - i) Supreme Court
 - ii) Court of Appeal
 - iii) Federal/State High Court/National Industrial Court
 - iv) Sharia Court of Appeal/Customary Court of Appeal
 - v) Magistrates Court

3. Law of Contracts

- a) Definition of contract
- b) Elements of a contract
 - i) Offer and Acceptance,
 - ii) Consideration,
 - iii) Intention to Create Legal Relations
 - iv) Capacity to Contract
 - v) Lack of vitiating element
- c) Terms of a Contract
 - i) Express terms
 - ii) Implied terms
 - iii) Fundamental terms
 - iv) Conditions ad warranties
- d) Vitiating elements of a contract

- i) Mistake (Unilateral, Mutual and Common mistakes)
- ii) Misrepresentation (Fraudulent, negligent and innocent misrepresentation)
- iii) Duress,
- iv) Undue Influence, and
- v) Unenforceable Contracts
- e) Discharge of Contract
 - i) Discharge by performance
 - ii) Discharge by breach
 - iii) The doctrine of frustration
- f) Remedies for breach
 - i) Damages
 - ii) Injunction
 - iii) Specific performance
 - iv) Rescission

4. Agency

- a) Nature of Agency;
- b) Creation of Agency;
 - i) Agent's Authority and Power;
 - ii) Ratification;
 - iii) Agency of Wife or Mistress;
 - iv) Agency of Necessity;
- c) Duties of the Agent
 - i) Performance
 - ii) Obedience
 - iii) Duty to act personally
 - iv) Duty of Care and Skill
 - v) Duty of Good faith
 - vi) Duty to Account
 - vii) Duty not deny the principal's title
- d) Rights of the Agent
 - i) Right to remuneration
 - ii) Right to indemnity
 - iii) Right to Lien
- e) Relationship Between Principal's and the third party
- f) Relationship between the Agent and the Third Party;
- g) Rights of the Third Party's against the Agent;
- h) Relationship Between Principal and Agent;
- i) Termination of Relationship.

5. Law of Business Organisations

(Reorganise this)

- a) Company Law

- i) Introduction to Company Law
- ii) Types of Companies
- iii) Incidence of Incorporation
- iv) Memorandum and Articles of Association,
- v) Organs of the Company
- vi) Powers and Functions Directors
- vii) Powers and Functions of the Company Secretary
- viii) Powers and Functions of the Auditor
- ix) Winding up of a company.

b) Partnerships

- i) Nature of partnerships
- ii) Types of partnerships
- iii) Duties of Partners
- iv) Dissolution of Partnership
- v) Consequences of Dissolution;

c) Registration of Business Name

- i) Nature of business name
 - ii) Compulsory registration of Business name
- d) Incorporated Trustees
 - i) Nature of Incorporated Trustees
 - ii) Incidence of incorporation
- d) Regulatory Agency (Corporate Affairs Commission)
 - i) Establishment of CAC
 - b) Functions and powers of CAC

Recommended Texts

1. Adesanya, M. O., Oloyede E. O. (1990) Business Law in Nigeria 2nd Edition Lagos UNILAG Publisher.
2. Morounfolu F (1990): Business Law Study Manual 1st Edition Lagos InterermsKonsultancy Ltd.
3. Asomugha, E Company Laro in Nigeria under the Companies and Allied Matters Act, 1990, tome Micro Publishers Limited, Lagos.
4. Bigg, W. W. and Thompson, Ranking, Spicer and Pegler's Mercantile Law, HFL (Publishers) Limited, London.
5. Chorley, Lord and Giles, O.C., and Hughue, C.U Nigerian Business Laro, Sweet and Maxwell, London.
6. Hicks, Andrew, Nigeria Law of Hire Purchase, ahmadu Bello University, Zaria.
7. Obilade, A.O., The Nigerian Legal System, Sweet and Maxwell
8. Omojola, F. General Principles of Business Law in Nigeria
9. Sapay, I. E. Nigerian Law of Contract, Sweet and Maxwell

10. Sofowora, M.O. Introduction to Nigerian Legal system and Basic Principles of Contract Part I, Soft Associates, Lagos.

COURSE CODE: BUS 302
COURSE TITLE: Introduction to Production Management
COURSE UNIT: 3C

1. Introduction to Production Management: Overview of Production Management, Production Management, Objectives of Production Management, Challenges of Production Management in Nigeria, Historical Development of Production Management, and Models
2. Product and Process Design: Overview of Product and Process Design, Product Design, Process Design
3. Linear Programming: Meaning and Nature of Linear Programming, Methods of solving Linear Programming, Linear Programming Terms
4. Transportation Problem: Meaning of transportation Problem, Methods of solving Transportation Problem
5. Assignment Problem: Meaning of Assignment Problem, Methods of solving Assignment Problem
6. Forecasting: Meaning of Forecasting, Benefits of Forecasting, Features common to all Forecasts, Elements of Good Forecast, Steps in Forecasting Process, Forecast Accuracy, Forecasting Technique, Qualitative Forecasting Technique, Quantitative Forecasting Technique, Techniques or Averaging
7. Facility Location Decision and Layout: Introduction to Location Decision, Reasons for making Location Decision, Importance of Location Decision, Location Options, General Procedure for making Location Decision, Factors influencing Facility Location Decision, Facility Layout, Types of Facility Layout
8. Inventory Management: Meaning and Nature of Inventory Management, Objective of Inventory Management, Measures of Effective Inventory Management System, Types of Inventory, Reasons for keeping Inventory, Requirement for Effective Inventory Management, Basic Terms in Inventory Management, Inventory Costs, Inventory Ordering Policies
9. Lean Management: Meaning of Lean Management, Terms commonly associated with Lean Operations, Goals of a Lean System. Tools and Techniques of Lean Management.

COURSE CODE: BUS 320
COURSE TITLE: Elements of Management
COURSE UNIT: 3C

1. Basic Management **Concepts:** Basic Management Concepts, Levels of Management, the Skills, Roles, Social Responsibility and Functions of a Manager
2. Planning: Meaning and Concepts of Planning, Planning Process
3. Organizing Function of Management, Steps & Purpose of Organizing: Organizing Function of Management, Organizing Process, Purpose of Organizing, Departmentation by Different Strategies
4. Staffing: Meaning of Staffing and Staffing Process, Job Analysis, Employee Induction / Orientation
5. Directing: Nature and scope of directing, motivation and satisfaction, concept of Leadership Communication
6. Controlling: Meaning and Process of Controlling, Barriers to Controlling, Requirements for Effective Control, Types of Control Systems
7. Challenges of Managing in Nigeria Work Environment: Challenges of Managing In Nigeria Work Environment, Types of environment- External Environment and internal environment, managing the challenge.

COURSE CODE: PUB 322

COURSE TITLE: Elements of Government

COURSE UNIT: 3C

The various ways of organizing governments into Legislature, Executive and Judiciary. The theory of the separation of powers; forms of political administrative systems, i.e. Unitarism, Federalism, Co-federalism. Forms of government like Presidentialism, Parliamentarianism; instrumentalities of political interaction like political parties, pressure groups, interest groups, etc

COURSE CODE: ACC 328

COURSE TITLE: Human Resources Accounting

COURSE UNIT: 2E

Contents

1. Introduction and development of HRA
 - Definitions,
 - Historical Scorecard,
 - Objectives and benefits,

- Limitations,
- 2. Investment in Human Resources,
 - Advert Placement
 - Interview Process
 - Employee Training and Development
 - Benefits and Compensation Packages
- 3. Methods of Human Resource Accounting
 - **Cost Model**
 - Acquisition Cost
 - Substitution Cost
 - Opportunity Cost
 - Replacement Cost
- 4. Methods of Human Resource Acquisition
 - **Economic Value Model**
 - Present Value of Future Earnings
 - Value to the Organisation
 - Standard Cost Method
 - Competitive Bidding Methods
- 5. Outsourcing and Crowdsourcing

COURSE TITLE: FINANCIAL MANAGEMENT

COURSE CODE: BFN 318

COURSE UNIT: 3C

This course introduces students to the techniques of managing the wealth of an organization in order to achieve the objective of the organization. By the end of this course, student would be well equipped on procurement, allocation and control of financial resources of an organization.

1. The nature, scope and purpose of Financial Management
2. Sources and costs of short, medium and long-term finance
3. Sources and problems of new financing, capital budgeting
4. Capital Structure, Management of working capital.
5. Analysis and interpretation of basic financial statements
6. Business mergers and take-overs
7. Determinants and implications of dividend policy, valuation of shares, assets and enterprises.
8. Risks of Finance and methods of avoiding them.
9. Banking systems and industrial finance
10. Capital Structure of Nigerian firms.

References

1. National Open University of Nigeria (2012). ACC 415 – Financial Management
2. National Open University of Nigeria (2012). BFN 303 – Financial Management
3. National Open University of Nigeria (2015). BHM 805 – Corporate Finance
4. Pandey, I. M. (2011). *Financial Management*. Vikas Publishing House PVT Limited
5. R.O.C. Somoye (2019) *Finance: Theory and Practice* (First Edition)

COURSE CODE: ACC 421
COURSE TITLE: Advanced Financial Accounting
COURSE UNIT: 3C

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

Recommended Texts

1. Soyode, L.(2002). *Accounting for Consolidation, Merger and Reconstruction Schemes*. Silicon Publishing Company, Ibadan.
2. Spice and Pegler *Book-Keeping and Accounts*
3. Vickery B. G. *Principles & Practice of Book-Keeping and Accounts*, Donnington Press
4. Walgenabach P.N., *Financial Accounting: An Introduction*, Harcourt Brace Jovanovich.
5. Wood, F.I, *Business Accounting, (Vol.2)*. Pitman

COURSE CODE: ACC 423
COURSE TITLE: Public Sector Accounting & Finance
COURSE UNIT: 3C

Introduction to Public Sector Accounting; - distinction between Public and Private sectors, basic accounting for not-for profit (NFP), Classification of NFP, basic characteristics of governmental accounting.

Structure of Governmental Accounting in Nigeria, the Treasury. Audit Department, Consolidated Revenue Fund, Capital and Development Fund, Financial Accounting and Analysis – Use of self accounting system, fund accounting system, and standardized uniforms for transactions. Decision making and planning and control of public fund – application of

costing methods, budgeting processes the use of Audit Department, Accounting for Local Government, Educational and Health institutions.

COURSE CODE: ACC 425
COURSE TITLE: International Accounting
COURSE UNIT: 3C

Historical background to International Accounting, the concepts of international and universal Accounting, International Accounting organizations, International Accounting Standards. Preparation, translation and analysis of financial statements of multinational companies.

Accounting and control problems of foreign companies. Method of transfer of dividends, cost of foreign products, funds for foreign directors, etc.

COURSE CODE: Bus 403
COURSE TITLE: ANALYSIS OF BUSINESS DECISION
COURSE UNIT: 3C

Elements of Decision Analysis, Types of Decision Situations, Decision Trees; Operational Research Approach to Decision Analysis, Systems and System Analysis; Modeling in OR, Simulation; Cases for OR Analysis, Mathematical Programming; Transportation Model, Assignment Model, Conflict Analysis and Game Theory, Project Management, other OR Models: Inventory, Replacement, Line Balancing, Routing and Sequencing, and Search.

COURSE CODE: BUS 405
COURSE TITLE: Business Policy & Strategy 1
COURSE UNIT: 3C

THE CONCEPT AND DEFINITION OF STRATEGY AND POLICY

- 1.1 Appreciate the key characteristics of an effective strategy
- 1.2 Comprehend the basic framework of strategy analysis
- 1.3 Recognize how strategic management has evolved over the past 60 years
- 1.4 Identify and describe the strategy of a business enterprise
- 1.5 Understand how strategy is made within organizations

1.6 Recognize the distinctive features of strategic management among non-profit organizations

Study Session 2: THE SCOPE OF BUSINESS POLICY AND STRATEGY

2.1 Explain the concept of goals, values and performance

2.2 In whose Interest? Shareholders versus Stakeholders

2.3 Discuss the Meaning of Profit

2.4 Enterprise Value and Shareholder Value

Study Session 3: ANALYZING RESOURCES AND CAPABILITIES

3.1 Outline the Strategy on Resources and Capabilities

3.2 Discuss Resources and Capabilities as Sources of Profit

3.3 Identify three principal types of resource

3.4 Discuss Organizational Capabilities

Study Session 4: THE FUNDAMENTALS OF INDUSTRY ANALYSIS

4.1 Explain industry

4.2 Discuss environmental analysis

4.3 Analysing industry attractiveness

4.4 Explain the importance of industry analysis

4.5 Advantages of Industry Analysis

Study Session 5: ORGANIZATIONAL STRUCTURE AND MANAGEMENT SYSTEM

5.1 Explain the Nature of Organizational structure

5.2 Discuss Line and Staff Structure

5.3 Explain various management systems

Study Session 6: COMPETITIVE ADVANTAGE

6.1 Outline the general principles of Competitive Advantages

- 6.2 Explain the Sources of Competitive Advantage
- 6.3 External Sources of Change
- 6.4 Sustaining Competitive Advantage
- 6.5 Types of Competitive Advantage

Study Session 7: THE SOURCES AND DIMENSIONS OF COMPETITIVE ADVANTAGE

- 7.1 How Competitive Advantage Emerges and Is Sustained
- 7.2 The Emergence of Competitive Advantage
- 7.3 Sustaining Competitive Advantage

Study Session 8: NATURE OF DIFFERENTIATION ADVANTAGE

- 8.1 Explain Differentiation Variables
- 8.2 Discuss Differentiation and Segmentation
- 8.3 Analysing Differentiation: The Supply Side
- 8.4 Analysing Differentiation: The Demand Side

Study Session 9: COST ADVANTAGE

- 9.1 Discuss the concept of cost advantage
- 9.2 Explain the sources of cost advantages
- 9.3 Explain the value chain and cost analysis

Recommended Texts

The following texts will be of enormous benefit to you in learning this course:

1. Porter, M. E. (1985). *Competitive Advantage*. New York: Free Press
2. Adeoti, O.O (2013). *Business Policy and Strategy*. Panaf Press,
3. Prahalad C. K. and Hamel, G. (1990). The Core Competence of the Corporation. *Harvard Business Review*: 79–91.
4. Hamel, G. and Prahalad, C. K. (2007). “Nurturing Creativity: Putting Passions to Work,” *Shell World Royal Dutch Shell*, September 14: 1–12.

5. Hamel G., (2006). "The Why, What, and How of Management Innovation," *Harvard Business Review*.

COURSE CODE: BUS 413
COURSE TITLE: Management Information System
COURSE UNIT: 3C

Study Session 1: Information System

- 1.1 Meaning of Information System
- 1.2 Data, Information, Knowledge, and Wisdom
- 1.3 Data versus Information
- 1.4 Characteristics of Information
- 1.5 What is a System
- 1.6 Components of an IS
- 1.7 Information System Resources
- 1.8 Information System as a Strategic Resource
- 1.9 Learning to Use Information Systems: New Opportunities with Technology

Study Session 2: Systems Concepts

- 2.1 Meaning of System Concept
- 2.2 Systems and Sub Systems
- 2.3 Systems concepts in Business
- 2.4 Market Research Subsystem
- 2.5 System Feed Back
- 2.6 Basic concepts and strategies in the study of systems

- 2.7 Types of Information Systems
- 2.8 Tactical Systems
- 2.9 Strategic Planning Systems
- 2.10 Using the Systems Approach in Problem Solving

Study Session 3: System Development Life Cycle (Sdlc)

- 3.1 Meaning of System
- 3.2 System Development Life Cycle
- 3.3 System Life Cycle – Stages and Activities
- 3.4 Build IS Vs. Buy IS
- 3.5 Typical Tasks in the Development Process Life Cycle
- 3.6 The Waterfall Model
- 3.7 Problem Detection, Initial Investigation, Feasibility Study
- 3.8 Strengths and Weaknesses of SDLC
- 3.9 Internet, Intranet, and Extranet Databases

Study Session 4: Information Systems, Organizations And Business Processes

- 4.1 Relationship between Organizations and Information Systems
- 4.2 Salient Features of Organizations the structural characteristics of an organization:
- 4.3 Organizational Politics
- 4.4 Organizational Culture
- 4.5 Different Organizational Types

Study Session 5: Management Of Information Systems And Information Technology

- 5.1 Computers and Computer Processing
- 5.2 Computer Networks and Client/Server Computing

5.3 Network Structure

5.1 Computers and Computer Processing

5.4 Information Technology on the Emergence of
Networks

5.5 Role of IOS within the Network Structure

5.6 IT and Organizational Design

Study Session 6: End User Computing (Euc)

6.1 What is EUC?

6.2 End-User Development (EUD)

6.3 Why End User Computing?

6.4 Who are the End Users?

6.5 Applications Suitable for End-user Development

6.6 Risks in End User Computing

6.7 End User Computing Tools

6.8 Application Packages

6.9 Fourth Generation Programming Languages

6.10 Implications of EUC

6.11 End-User Systems Tools

6.12 Supporting the End-User

6.13 Problems

6.14 Information Centre

6.15 Physical Centre

6.16 Management Structure

6.17 Skill Requirements

Study Session 7: Office Automation

7.1 Meaning of Office Automation

7.2 Effects of Office Automation

7.3 Latest development in office automation

7.4 Aspects of OIS

7.5 Categories of Office Conceptual Models

7.6 Office Analysis Methodology (OAM)

Study Session 8: Introduction to Networks

8.1 Networks

8.2 Network Basics

8.3 LANs: Basics

8.4 Transmission Media

8.5 Topologies and Wiring systems

8.6 Internet working

8.7 Benefits of a Network

8.8 Components of a Network

Study Session 9: Business Data Communication And Networks

9.1 LAN

9.2 What is a server?

9.3 Discuss Wireless Networking

9.4 Wide Area Networks (WANs)

9.5 Controller Area Network (CANs)

9.6 Campus Area Networks (CANs)

9.7 Metropolitan Area Networks (MANs)

9.8 Virtual Private Network (VPNs)

9.9 Home Area Network (HANs)

9.10 Wireless Networks for the Small/Medium

9.11 Why we adopt Wi-Fi?

9.12 Architecture

9.13 Management

9.14 Security

9.15 Success Factors

Study Session 10: Telecommunications And Networks

10.1 Types of Signals: Analog and Digital

10.2 Communication Channels

10.3 Communications Processors and Software

10.4 Value Added Networks (VANs)

10.5 Network Services

10.6 Packet switching

Study Session 11: The Internet And Worldwide Web (Www)

11.1 Internet

11.2 Information Retrieval on the Internet

11.3 World Wide Web

11.4 Searching for Information on the Web

11.5 Web Portals

11.6 Internet Benefits to Organizations

11.7 What an Internet Strategist Is.

Study Session 12: E-Business

12.1 E-Business

12.2 Internet and Electronic Commerce

12.3 How Intranets Support Electronic Business

12.4 Coordination and Supply Chain Management

12.5 Social and Legal Concerns

Study Session 13: Transaction Processing System (Tps)

13.1 Transaction processing systems

13.2 Types of Transactions

13.3 Characteristics of Transaction Processing Systems

13.4 Features of TPS

13.5 Process of Transaction Processing System

Study Session 14: Operational Level Information Systems

14.1 Operational Information System

14.2 Nature of Operational Information Systems

14.3 Operational Accounting and Financial Information Systems

14.4 Operational Marketing Information Systems

14.5 Operational Production Information Systems

14.6 Operational Human Resource Information Systems

Study Session 15: Managing Knowledge In The Organisation

15.1 knowledge management system

15.2 Information Systems and Knowledge Management

15.3 Information and Knowledge Work Systems

15.4 Office Activity Technology

Study Session 16: Enterprise Information Systems I

16.1 Information System

16.2 Sales and Marketing Information

16.3 Manufacturing Information Systems

Study Session 17: Enterprise Information Systems Ii

17.1 Human Resource Information Systems

17.2 Accounting Information Systems

17.3 Financial Management Systems

17.4 Cross-Functional Enterprise Systems

Study Session 18: Information, Management And Decision Making

18.1 Three Schools of Management

18.2 Introduction to Decision Making

18.3 Organizational Models of Decision Making

Study Session 19: Decision Support Systems (Dss)

19.1 Decision Support Systems

19.2 Framework of Decisions Support Systems

19.3 Types of DSS

19.4 Components of DSS

19.5 Web-Based DSS

Study Session 20: Group Decision Support Systems

20.1 Meaning of GDSS

20.2 GDSS Characteristics and Software Tools

Study Session 21: Executive Support Systems

21.1 Executive Support Systems

21.2 Role of ESS in the Organization

21.3 How to Develop ESS

21.4 Benefits of ESS

21.5 Characteristics of ESS

21.6 ESS implementation

Recommended Texts

The following texts will be of enormous benefit to you in learning this course:

Agada, P.U & Meysam, S. (2016). The Impact of Information and Communication Technology Service Quality on Customer Satisfaction in the Banking Sector of

Davis, D.W. (1985). Validating instruments in MIS Research. *MIS Quarterly* 13 (2), 147–169.

Ginta, R. (2014). The use of IT in relationship banking. *Procedia Social and Behavioral. Electronic Networking Applications and Policy* 14 (3), 224–235.

Ying, C. & Can, O. (2006). A practical assault on non-contact smart cards, *Automation Journal*, pp.116-119.

COURSE CODE: ACC 427
COURSE TITLE: Forensic Accounting & Fraud
COURSE UNIT: 3E

1. An overview of the accounting profession and the need for forensic accounting
2. Nature and scope of forensic accounting and other related discipline
3. Theories of crime and the nature of man

4. Analysis of crime investigation, rules of evidence and why investigations fail
5. Approaches to litigation support engagement services
6. Overview of financial crime laws, financial crime investigative and prosecuting agencies in Nigeria
7. Forensic accounting education and practice in Nigeria

COURSE CODE: ACC 429
COURSE TITLE: Oil & Gas Accounting
COURSE UNIT: 3E

Introduction: Basic terms and concepts, an overview of petroleum exploration and production and history of the petroleum industry in Nigeria

Petroleum Economics: A focus on adding reserve value and petroleum economics today from a global perspective.

Organisation of an Exploration & Prospecting Company: Exploration Department, Drilling and Production Department, Marketing Department, Administration Department, Organisation of the Accounting functions, and Information Systems.

Accounting Principles for Oil & Gas Producing Activities: Historical background, classification of cost incurred, capitalization overview under successful efforts accounting, overview of Amortization under successful efforts accounting chart of accounts, analysis of accounts for successful efforts accounting, overview of full cost accounting and overview of income tax accounting with special emphasis on petroleum profit tax.

COURSE CODE: ACC 422
COURSE TITLE: Financial Accounting and Reporting
COURSE UNIT: 3C

The concept and purpose of financial reporting; Legal and Regulatory framework of Financial Reporting: Conceptual Framework of IASB on Financial Reporting and Relevant Regulatory Requirements, the accounting standards setting process and the local regulatory body, accounting and reporting Policies;

Valuation of Assets and Liabilities; Accounting for Financial Instrument (IAS 39, IFRSs 7 & 9); Accounting for Employee Business (IAS 19); Internal Capital Re-organisation; Analysis and interpretation of Financial Statements-Quantitative and Qualitative;

Accounting Ethics: Ethical framework, concepts and values, some theories of ethics; Professional ethics, Ethical threats and safeguards. Governance, Ethical concerns in Corporate Governance and Corporate Social responsibility and any other topical issues.

Recommended Texts

1. Cotter, D. (2012). Advanced Financial Reporting: A Complete Guide to IFRS. Pearson Education Ltd. England
2. Melville, A. (2014). International Financial Reporting: A Complete Guide (4th Edition). Pearson Education Ltd, United Kingdom.

3. Rankin, M; Stanton, P; Ferlauto, K and Tilling, M. (2012). Contemporary Issues in Accounting. John Wiley & Sons Australia, Ltd., Milton.

COURSE CODE: ACC 424
COURSE TITLE: Auditing & Assurance II
COURSE UNIT: 3C

1. Audit Sampling and other Tests
2. Audit of Group Accounts and Joint Audits
3. Investigation
4. Audit of Specialised Entities
5. Computer Audit and IT Issues in Audit of computerized systems
6. Audit Practice – Organisation and conduct of professional office, standards for assurance engagements, appraisal of expectation gaps, etc
7. Contemporary Issues
 - Corporate governance and audit
 - Social and Environmental audit
 - Transnational Audit
 - Forensic Audit
 - Audit of Small Entities
8. Cases in Audit

COURSE CODE: BUS 406
COURSE TITLE: Business Policy & Strategy 2
COURSE UNIT: 3C

Historical Development of Business Policy and Strategy

- 1.1 Review of Business Policy and Strategy I
- 1.2 The Basic Frameworks for Strategy Analysis
- 1.3 The Concept of Strategic Fit
- 1.4 Evolution of Strategic Management
- 1.5 Importance of Strategy
- 1.6 Communicating Strategy

- 1.7 Corporate Strategy and Business Strategy
- 1.8 Design Vs. Emergence
- 1.9 Strategy Analysis
- 1.10 Strategic Management and Non- Profit Organizations

Study Session 2: Industry Evolution and Strategic Change

- 2.1 Industry Evolution and Strategic Change
- 2.2 Industry Life Cycle
- 2.3 Organizational Demographics and Industry Structure
- 2.4 Location and International Trades
- 2.5 The Nature and Intensity of Competition
- 2.6 Key Success Factors and Industry Evolution

Study Session 3: Technology-Based Industries and the Management of Innovation

- 3.1 Technology-Based Industries and the Management of Innovation
- 3.2 Competitive Advantage in Technology-Intensive Industries
- 3.3 Regime of Appropriability
- 3.4 Managing Risks
- 3.5 Competing for Standards
- 3.6 Winning Standards Wars
- 3.7 Implementing Technology Strategies: Creating the Conditions for Innovation
- 3.8 Managing Creativity

Study Session 4: Implementing Corporate Strategy: Managing the Multi-Business Firm

- 4.1 Implementing Corporate Strategy: Managing the Multi-Business Fit
- 4.2 The Theory of the M-form

- 4.3 The Challenge of Corporate Governance
- 4.4 The Role of Corporate Management
- 4.5 General Electric and the Development of Strategic Planning
- 4.6 Portfolio Planning: The GE/McKinsey Matrix
- 4.7 Managing Individual Businesses
- 4.8 The Strategic Planning System
- 4.9 The Balanced Scorecard
- 4.10 Performance Control and the Budgeting Process
- 4.11 Balancing Strategic Planning and Financial Control
- 4.12 Managing Linkages Between Businesses
- 4.13 Business Linkages and Porter's Corporate Strategy
- 4.14 The Corporate Role in Managing Linkages
- 4.15 Managing Change in the Multi-Business Corporation
- 4.16 Value Creation through Corporate Restructuring
- 4.17 Beyond Restructuring: Value Creation from Business Linkages and Innovation
- 4.18 External Strategy: Mergers and Acquisitions

Study Session 5: Vertical Integration and the Scope of Firm

- 5.1 Competitive Advantage in Mature Industries
- 5.2 Determinants of Differences in the Performance of Companies within the Same Industry
- 5.3 The Quest for Differentiation
- 5.4 Conventional Model for Strategy Implementation in Mature Industries

- 5.5 Mature industry
- 5.6 Stages of the Life Cycle
- 5.7 Cost Advantage
- 5.8 The Importance of Competitive Advantage

Study Session 6: Global Strategies and the Multinational Corporation

- 6.1 Strategies and Multinational Corporation
- 6.2 Internationalization
- 6.3 The impact of internationalization on competition and industry profitability
- 6.4 Strategies for Entering into International Market
- 6.5 International Alliances and Joint Ventures
- 6.6 Characteristics of Global Strategy and Multinational Corporation
- 6.7 Importance of Global Strategy and Multinational Corporation

Study Session 7: General Principles of Business Policy and Strategy II

- 7.1 Managing Linkage across Business
- 7.2 Managing Portfolios of Business
- 7.3 Managing the Individual Business
- 7.4 Managing Change in the Multi –Business Corporation
- 7.5 Governance of Multi-Business Corporation
- 7.6 Strategic Management of Not-for-Profit Organizations

Study Session 8: Current Trends in Strategy Management

- 8.1 Current Trends in Strategy Management

Study Session 9: The Nigeria Business Policy and Strategy Market

- 9.1 Nigerian Business Policy and Strategy Market

9.2 The Need for Good Corporate Governance in the Business Policy and Strategy Industry

9.3 History of Business Policy and Strategy Legislation in Nigeria

Recommended Texts

The following texts will be of enormous benefit to you in this course:

M. E. Porter, *Competitive Advantage* (New York: Free Press, 1985): 120.

C. K. Prahalad and G. Hamel, "The Core Competence of the Corporation," *Harvard Business Review* (May–June 1990): 79–91.

G. Hamel, "Strategy as Revolution," *Harvard Business Review* 96(July/August 1996): 69–82.

C. Shapiro and H. R. Varian, "The Art of Standards Wars," *California Management Review* 41 (Winter 1999): 8–32.

G. Hamel and C. K. Prahalad, "Nurturing Creativity: Putting Passions to Work," *Shell World* (Royal Dutch Shell, September 14, 2007): 1–12.

G. Hamel, "The Why, What, and How of Management Innovation," *Harvard Business Review* (February 2006).

R. P. Rumelt, "Toward a Strategic Theory of the Firm," in R. Lamb (ed.), *Competitive Strategic Management* (Englewood Cliffs, NJ: Prentice Hall, 1984): 556–70.

COURSE CODE: ACC 426

COURSE TITLE: Introduction to Environmental Accounting

COURSE UNIT: 3E

Meaning of environmental accounting. Conceptual framework of environmental accounting. Basic accounting: approaches adopted in environmental accounting. Differences between natural assets and environmental assets. Environmental liabilities and costs. Applying environmental accounting to capital budgeting. Framework for the preparation and presentation of Financial statement for the oil and mining industries. Comprehensive income statement account and statement of financial position of the oil sector and mining industry.

COURSE CODE: ACC 499
COURSE TITLE: Research Project/Original Essay
COURSE UNIT: 6C

Developing students' skill in analyzing and writing reports based on empirical or library study of specific subject matter or topic in relevant areas of Accounting, Finance, Economics and Business. Students are expected to present a research-based report of not less than 2,000 words at the end of the session.

MEASURING OF PERFORMANCE

Performance in a course shall be measured in terms of:

- (a) The results of prescribed theory and practical examination and/or
- (b) Assessment of essays, practical exercise and report prescribed for each course.

LEVELS OF PERFORMANCE

- (a) **FIRST DEGREE**

A candidate shall be recorded as having attained, in a course a level of achievement graded as follow:

LETTER GRADE	GRADE POINT	MARK RANGE (%)	INTERPRETATION
A	5	70 - 100	Excellent
B	4	60 - 69	Very Good
C	3	50 - 59	Good
D	2	45 - 49	Satisfactory
E	1	40 - 44	Weak Pass
F	0	0 - 39	Failure

A candidate who has satisfactorily completed all requirements for the degree with an overall Grade Point Average of not less than 1.50 shall be awarded the Honours Degree as indicated below:

First Class	4.50 – 5.00
Second Class (Upper Division)	3.50 – 4.49
Second Class (Lower Division)	2.40 – 3.49
Third Class	1.50 – 2.39
Pass	1.00 – 1.49

A candidate who scores a Cumulative Grade Point Average (CGPA) of less than 1.00 in two consecutive Semesters would be required to withdraw from the University.

A	=	70 – 100%	5
B	=	60 – 69%	4
C	=	50 – 59%	3
D	=	45 – 49%	2
E	=	40 – 44%	1
F	=	0 – 39%	0

Based on the above, a student who obtained a grade of ‘A’ in a 4-unit course has scored 20 credit points, and one who obtained a grade ‘C’ in that course has scored 12 credit points.

GUIDELINES FOR CANDIDATES AT UNIVERSITY EXAMINATION

1. A candidate shall not be allowed during an examination to communicate by work or otherwise with any other candidate nor shall he/she leave his/her place except with the consent of an invigilator. Should a candidate act in such a way as to disturb or

inconvenient other candidates, he/she be warned and if he/she persists, he/she may at the discretion of the invigilator, be excluded from the examination room: such an action by the invigilator must also be reported to the Vice-Chancellor.

2. It shall be an examination offence for any student, staff or any person whatsoever to impersonate a candidate in any University examination. Any student or staff of the University found guilty under this regulation shall be subject to disciplinary action by the appropriate authority of the University.
3. It shall be an examination offence for any candidate to take into an examination room or have in his/her possession during examination any book or paper or printed or written documents whether relevant to the examination or not unless specifically authorized to do so. An invigilator has authority to confiscate such documents.
4. A candidate shall not remove from an examination room any paper, used or unused, except the question paper and such book and papers, if any as he/she is authorized to take into the examination room.
5. Candidate shall comply with "instruction to candidates" set out on an examination answer book or other examination materials supplied to them. They shall also comply with direction given to them by an invigilator.
6. Candidates shall not write on any paper other than the examination answer books. All rough work must be done in the answer booklets and crossed out neatly. Supplementary answer booklet, even if they contain only work must be tied inside the main answer booklet.
7. When leaving the examination room, a candidate shall not leave his written work on the desk but he/she shall hand it over to an Invigilator. Candidates are responsible for the proper return of their written work.
8. Smoking shall not be permitted in examination rooms during examination session.
9. Any candidates or staff who attempt in any way to lawfully have to give a pre-knowledge of an examination question or to influence the marking of scripts of External Examiner shall be subject to disciplinary action by the appropriate authority of the University.
10. Students who come to sit for an examination must be properly and decently dressed.

EXAMINATION OFFENCES

1. If any candidate is suspected of cheating, receiving assistance or assisting other candidates or of infringing any other examination regulation, a written report of the circumstances shall be submitted by the Invigilator to the Vice-Chancellor within 24 hours of the examination session. The candidate concerned shall be allowed to continue with the examination.
2. Any candidate suspected under Regulation (46) shall be required to submit to the Invigilator a written report immediately after the paper. Failure to make a report shall be regarded as a breach of discipline.
3. Where the Vice-Chancellor is satisfied that any candidate has committed a breach of any of these Regulations, such candidates shall be deemed to have committed an examination offence and the Vice-Chancellor may:
 - i. Authorize the Registrar to give public notice of the fact that such an offence has been committed by that candidate or to give notice to that candidate;
 - ii. Remove the name of the candidate from any pass list;
 - iii. Suspend the candidate from any University Examination for such period as he may decide.

- iv. Order that the candidate be suspended from any university examination for such period as he may decide
 - v. Order that the candidate be dismissed from the University
 - vi. Act in all or any of these ways
 - vii. Report any action taken to the Senate and Council
4. Where the Vice-Chancellor has reason to believe that the nature of any question or the content of any paper may have become known before the date and time of the Examination to any persons other than the Examiners of the paper, the Board of Examiners and any official of the University authorized to handle the paper, he may order the suspension of the examination or the cancellation of the paper or setting of a new paper and shall report the matter to the Senate. The Vice-Chancellor shall take any disciplinary measure against any student or students involved, as he may deem appropriate.
 5. If in the opinion of an Invigilator, circumstances arise which render the examination unfair to any candidate, he must report the matter to the Vice-Chancellor within 24 hours after the examination.
 6. Where a matter is reported to the Vice-Chancellor under regulation 49 and 50, he may take such other actions as he thinks fit for the purpose of this regulation. If he directs that another examination be held, that examination shall be the examination for the purpose of the Regulation.
 7. Any candidate or member of the academic staff may complain to the Vice-Chancellor that an examination has been improperly conducted. The Vice-Chancellor shall investigate the complaint and report the result of this investigation to the Senate, which shall take such actions, as it may deem appropriate, including with holding of result or deprivation of the award of degree, diploma, etc.

COURSE UNIT SYSTEM

1. The following standard terminologies shall be used for the different categories of courses:
 - (a) **Compulsory Courses** specified by a Department, Faculty or the University which a student must take and pass;
 - (b) **Required Courses** specified by a Department which students must take. The minimum standard to be attained by students offering such courses is 30%
 - (c) **Elective Courses** specified by a Department from which a student can take in order to make up the required additional units for the award of the degree.
 - (d) **Pre-requisite Courses** are those which knowledge is essential prior to taking specified course;
 - (e) **Course Credit Unit System** This should be understood to mean a 'quantitative system of organization of the curriculum in which subject areas are broken down into unit courses which are examinable and for which students earn credit(s) if passed'. The courses are arranged in progressive order of difficulty or in levels of academic progress, e.g. Level or year 1 courses are 100, 101 etc. and Level II or Year II courses are 200, 202 etc.

The other aspect of the system is that courses are assigned weights similar to Credit Units.

(f) Grade Point Average (GPA) Performance in any semester is reported in Grade Point Average. This is the average of weighted grade points earned in the courses taken during the semester. The Grade Point Average is obtained by multiplying the Grade Point average in each course by the number of Credit Units assigned to that course, and then summing these up and dividing by the total number of Credit Units taken for the semester.

(g) Cumulative Grade Point Average (CGPA) This is the up-to-date mean of the Grade Points earned by the student in the course of study. It is an indication of the student's overall performance at any point.

SAMPLE COMPUTATION OF GPA AND CGPA

The following results are assumed to have been obtained by a student in his first year on the programme and are used to illustrate the computation of GPA and CGPA

First Semester

Course Code (A)	Unit (B)	Exam Score (C)	Grade (D)	Credit Point (E)	Point Earned (F) = B x E
ACC 111	2	65	B	4	2 x 4 = 8
BFN 113	2	50	C	3	2 x 3 = 6
BUS 113	2	72	A	5	2 x 5 = 10
ECO 111	3	45	D	2	3 x 2 = 6
MAT 101	3	55	C	3	3 x 3 = 9
CMP 101	3	35	F	0	3 x 0 = 0
GNS 101	2	40	E	1	2 x 1 = 2
GNS 103	2	47	D	2	2 x 2 = 4
GNS 105	2	50	C	3	2 x 3 = 6
TOTAL	21				51

TCP = 51

TNU = 21

GPA = TCP/TNU = 51/21 = 2.43

Second Semester

Course Code (A)	Unit (B)	Exam Score (C)	Grade (D)	Credit Point (E)	Point Earned (F) = B x E
ACC 112	2	75	A	5	2 x 5 = 10
BFN 116	2	42	E	1	2 x 1 = 2
BUS 112	2	55	C	3	2 x 3 = 6
ECO 112	3	61	B	4	3 x 4 = 12
MAT 102	3	48	D	2	3 x 2 = 6

GNS 102	2	35	F	0	2 x 0 = 0
GNS 104	2	44	E	1	2 x 1 = 2
CRD 102	2	80	A	5	2 x 5 = 10
TOTAL	18				48

For Second Semester

TCP = 48

TNU = 18

GPA = TCP/TNU = 48/18 = 2.67

CGPA for the two Semesters would be calculated as follow:

CTCP = TCP 1st Semester + TCP 2nd Semester

= 51 + 48

= 99

CTNU = TNU 1st Semester + TNU 2nd Semester

= 21 + 18

= 39

CGPA = CTCP/CTNU = 99/39

= 2.54

Remark: Repeat CMP 101, GNS 102.

2. All courses taught during each semester shall normally be examined at the end of that semester. Candidates will normally be credited with the number of course units assigned to courses which they passed during each examination.
3. All courses shall be examined by continuous assessment through assignments and/or tests. The marks scored through such continuous assessments shall not constitute more than 30% of the total marks for the course.
4. In each semester, a student shall register for courses totaling not less than 12 units. No student shall however register for more than 24 units per semester. However, in exceptional cases and with the approval of the Vice-Chancellor (Academic) through the office of the Dean of the Faculty and the Head of Department, a student may be allowed to vary the provisions in this rule.
5. A student who fails to pass 10 units at the end of the first year, 20 units by the end of the second year, 30 units by the end of third year and 40 units by the end of the fourth year respectively shall be required to withdraw from the University.

6. GUIDELINE ON CHANGE OF PROGRAMME

Request for change of programme should be made only at the completion of 100 level and it is based on fulfillment of requirements of the Department where the student wishes to transfer to.

A student authorized to transfer from Faculty or Department to another shall be credited with those units passed that are within the curriculum of the new Department or Faculty.

7. A student shall not normally be permitted to qualify for a degree until he has completed a prescribed period of study.
 - (a) The normal period for an honours degree shall be eight semesters in the Department of Accounting.
 - (b) The number of course units for the award of a degree shall be as approved by Senate on the recommendation of the ODL Centre Board in conjunction with the Faculty Board
 - (c) The minimum requirements for the award of honours degree shall be prescribed Senate on the recommendation of the appropriate Board
8. A student who has taken more than two academic years in excess of the approved minimum period of study to complete a degree programme shall not normally be eligible for a Honours classification
9. A student who has spent up to six (6) semesters in excess of the approved minimum period and has failed to complete a degree programme shall have his studentship determined.
10. The permission of the Senate must be obtained in all cases of consideration for a Pass degree of anyone who has spent more than four semesters in excess of the period approved for the programme.

11. CHANGE OF NAMES BY STUDENTS

The following guidelines shall be the procedure to follow in respect of change of names by students in the University:

- (a) That all students should graduate with the names by which they were admitted to the University
- (b) That only female students be allowed to change their names, as a result of change in marital status and with the documentary evidence thereof,

- (c) That for the avoidance of doubt, no change of name by any male student is allowed by the University. Male students are advised to take note of this.
- (d) All enquiries on the procedures for change of names can be obtained from the Students Affairs Unit.

12. REGULATIONS ON STUDENTS CONDUCT AND DISCIPLINE

An acceptance of offer of admission by a student to the University automatically implies that the student has accepted to abide by the rules and regulations that may from time to time be made for governance of the University. Such acceptance also carries with it an obligation that the student shall conduct himself as a law abiding and responsible member of the academic community.

Every student of the University is required to maintain a high standard of personal integrity. Each student shall conduct himself peacefully in expressing his view on any changes which he may consider necessary. The University regards as serious offences any act of unethical, immoral, dishonest, disloyal, dehumanizing or destructive behavior as well as violation of University regulations. It is therefore the responsibility of each student not only to acquaint himself with these regulations but also to assist in upholding them at all times.

The University is committed to the full support of the legitimate right of its members. The University has an equal obligation to protect its educational purpose and interest of its entire community. For this reason, the University is naturally concerned about the action of some individuals which may be in conflict with the welfare and integrity of the University or in disregard of the right of other members of this community.

The legitimate expression of differing opinion and concerns is an essential part of the academic community. But the imposition of opinion and concern upon those who, in turn, dissent from them shall not be tolerated. It is emphasized that all members of the University community, including students, are subject to the laws of the nation whether within or outside University campus, like all other citizens. They are expected to learn to cope with problems intelligently, reasonably and with understanding and consideration for the rights of others. Each member shall recognize that as he values his right and freedom so is he expected to respect the right and freedom of others.

The university reserves the right to discipline a student or to require, through the established disciplinary process, his withdrawal from the University based on evidence of a student's failure to abide by its rules. Upon matriculation, every student must obtain and complete bio-data and Denunciation/Renunciation of membership of cult groups from the office of Dean of Student's Affairs.

13. CODE OF CONDUCT FOR STUDENTS

CODE OF CONDUCT FOR STUDENTS

(i) University Property Disciplinary Measure:

- (a) A student shall not convert University property to personal use illegally.
- (b) Students' demonstration resulting in the seizure and/or vandalism of the University Property and those of staff will attract appropriate sanctions.

(ii) Interpersonal Relationship:

- (a) A student shall not engage in any act that can constitute an offence under the law of the country.
- (b) A student shall not constitute a threat to the life of other students. Physical combat will attract expulsion.
- (c) A student shall not be rude to the University Principal Officers and other authorized officials.
- (d) A student shall not be a member of any proscribed organization.
- (e) A student shall not hold any illegal or secret meeting organized by secret societies/fraternities. Membership of Cult or Secret Society will attract expulsion from the University.
- (f) A student shall not engage in sexual harassment.
- (g) A student shall not molest, intimidate or harass any University staff.
- (h) Immodest dressing by any student will attract disciplinary sanctions and such student (male or female) could be asked to leave the lecture room or University function.
- (i) Offenders shall face the Students' Disciplinary Committee, depending on the seriousness of the misconduct.

(iii) Discipline of Students

Subject to the provision of this section, where it appears to the Vice-Chancellor after due investigation that any student of the University has been found guilty of misconduct, the Vice-Chancellor may, without prejudice to any other disciplinary powers conferred on him by statute or regulation, direct:

- (a) That the student shall not, during such period as may be specified in the directive, participate in such activities of the University or make use of such facilities of the University, as may be so specified; or
- (b) That the student be suspended for such period as may be specified in the directive.
- (c) That the student be expelled from the University.

Whatever the directive given under paragraph (b) or (c) of the above in respect of any student, the student may in the prescribed manner, appeal against the directive through the Registrar to Senate or Council and where such an appeal is brought, the Senate or Council shall, after due consideration, either confirm or set aside the directive or modify it in such a manner as the Senate or Council deems fit. The fact that an appeal against a directive of the Vice-Chancellor is brought in pursuance of the preceding sub-section, operation of the directive shall not be affected while the appeal is pending.

The Vice-Chancellor may exercise his power under the Section through a Disciplinary Board or Committee consisting of such members of the University as he may nominate.

Nothing in this Section shall be construed as preventing the restriction or termination of a student's activities at the University other than on the ground of misconduct. Any student who had been advised to withdraw from the University for any reason shall neither attend lectures nor participate in other student's activities.

(iv) Attendance at any official University Engagement:

- (a) A prompt attendance is required.
- (b) Students should be neat and well dressed.
- (c) Students should conduct themselves in orderly manner and follow the instruction of the management closely. Any student misconduct that could disrupt official University engagement shall attract appropriate disciplinary sanction.
- (d) Students are encouraged to express their mind freely on any issue but they should do nothing to embarrass the authority of the University publicly.

(v) Movement around the University

- (a) The Lawns should be respected. There should be no movement across the lawns.
- (b) All litter must be dropped at appropriate waste dumps.
- (c) Students should ease themselves at places designated for the purpose.
- (d) Students who possess any form of vehicular transport shall obey all existing traffic rules and regulations of the nation, respect the right of the pedestrians and conduct themselves in orderly manner and without undue noise making. In addition, such vehicle should be registered with the University Security Unit.
- (e) Eating and drinking must be done at appropriate designated places.
- (f) Loitering in and around the University premises after 12 midnight and before 6.00a.m. shall not be tolerated student are, however, encouraged to make use of the library facilities and lecture theaters/halls in preparation for examination.
- (g) There shall be no religious gathering, poster or any other religiously motivated action in or around the lecture halls, offices and laboratories except in places officially designated for religious activities and with an official approval of the school authority.
- (h) There shall be no soliciting for alms within the vicinities of academic activities.

(vi) Relationship with Staff

- (a) Students should not act in a manner that compromises their self-integrity and honour.
- (b) Students shall obey the academic instruction of the staff in a polite and respectful manner.
- (c) Students should be neat and well dress when meeting with the Heads of Departments, Deans/Provost of the Faculties/College, Vice-Chancellor or any other University Official.
- (d) There should be no noise making around the offices, lecture halls and rooms, Health Center and Library.
- (e) When students object to or complain about any staff/departmental action, such objection/complaint should be brought to the notice of the Head of Department who if

unable to resolve the crisis/issue shall refer the matter to the Dean of Student Affairs 24 hours after the complaint/objection was raised for appropriate solution.

(vii) Dress Code for Students

Preamble

The Olabisi Onabanjo University, Ago-Iwoye, continues to be determined to provide an all-round academic, intellectual and character moulding environment for its students in order to produce graduates that have been proved indeed both in character and academic excellence.

The University is therefore concerned with the quality of social and cultural image portrayed both inside and outside the campus.

Cleanliness, neatness, modesty, decency and appropriateness in dressing are important values which reflect individual dignity and sobriety through which students, as well as staff and Faculty represent the professional status of their respective disciplines.

The saying that “the apparel oft proclaims the man” is a truism for everybody – men and women, boys and girls, old and young. Though the University is interested in its students being very fashionable in dressing and good in physical appearance, their dressing must, however, be in conformity to what is considered decent and appropriate for every occasion.

Principle of Dress Code

Current trends in students’ style of dressing on University campuses tend to portray some form of deviance/aberrant norms of social/cultural behaviour. Indeed, most of these trends are either a passing fad, negative cultural trait or fanaticism, which actually should not be allowed in an academic environment such as ours.

Dress Code

Students should maintain cleanliness on campus and wearing of inappropriate outfits of any sort are to be discouraged and avoided.

For the avoidance of doubt, male and female students are not allowed to wear the following:

- (i) All tight-fitting clothes including skirts, trousers and blouses.
- (ii) All clothes which reveal sensitive parts of the body such as the bust, chest, belly, upper arms and the buttocks. Examples of such dresses are transparent clothing, “Spaghetti tops”. “Wicked Straps”, “Mono Straps”, “Tubes”, and “Show me your belly”. Skirts and dresses with slits above the knees fall into this category.
- (iii) Outfits, such as, knickers and mini-skirts and dresses which are not, at least, knee-length.
- (iv) Outfits, such as, T-shirts, and jeans, black T-shirt, special arm-bands, special caps

by males, special scarf and tattooed jeans by females which carry obscene and subliminal messages.

- (v) Trousers, such as, hip-riders and low waist-jeans.
- (vi) Inappropriate outfits, such as, party-wear, beach-wear and bathroom slippers should not be worn to lectures.
- (vii) Traditional dresses that contravene the general dress code.

In addition to the above:

- (a) Students should dress in a way that will not hide their identity. However, students who dress according to their religious dictates should be allowed for their fundamental Human rights. Such students should subject themselves for identification in examination halls, laboratories and libraries when the need arises.
- (b) Students may be allowed to put on religious/denominational dress, but it should conform to the acceptable principles of dress code already discussed.
- (c) Faculties and Departments which require special safety of protective dress modes, such as, apron, overalls, gloves, nose and head-covers should have them officially prescribed for their students.
- (d) Sports and Games wears for athletes, sportsmen and sportswomen should be officially prescribed for this category of students to be worn in sports and games areas.
- (e) The wearing of earrings and plaiting of hair by male students is banned.