

HAVILLA UNIVERSITY NDE, IKOM
CROSS RIVER STATE, NIGERIA

FACULTY OF MANAGEMENT & SOCIAL SCIENCES
DEPARTMENT OF ACCOUNTING



B.Sc. ACCOUNTING
STUDENT HANDBOOK

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HAVILLA UNIVERSITY NDE, IKOM Student Handbook

1.0 Preamble

The Student Handbook is the official statement of rules and regulations guiding student conduct in Havilla University. All items contained in this book are in effect at the date of publication in September 2021. All rules, regulations, and policies are subject to change through the appropriate faculties, departments, units, offices, and legislative bodies empowered by the University Senate, the Vice Chancellor, and the Board of Trustees of Havilla University. Any change in the items contained in the Student Handbook will be published in the appropriate departmental media. All students are responsible for acquainting themselves with the contents of the Student Handbook. If questions arise, do not hesitate to call the Dean, Student Affairs' Office for clarification and/or assistance.

1.1 Introduction to Havilla University

It has always been the dream and aspiration of the owners of Steadyflow International Limited to nurture, train and produce dedicated and committed young men and women who shall become the curators, architects and transformers of society. This dream has been inspired by the personal experiences of the owners and the impact education has made in their lives. It is also inspired by the need to give something back to society as recompense and recognition for the benefits and blessings that they have received from their communities, societies and Nigeria in general. The Chancellor of Havilla University has identified education as the single most important tool for the emancipation of the individual and for the transformation of society.

The intent of Steadyflow International, the Proprietor of Havilla University, has also manifested in its engagement in the betterment of the lives of the less-privileged in society. To further actualize the dream, the Proprietor established the Steadyflow Nursery and Primary School, Abuja in 2001, the Steadyflow International High School, Abuja in 2007 and the Steadyflow College of Education, Akparabong, Ikom in 2012. The good intentions of the Proprietor of Havilla University and the successes recorded in the provision of education at the nursery, primary, secondary, and tertiary levels have fueled the drive that led to the establishment of Havilla University as a centre of academic excellence.

On November 6, 2021, the Unveiling Ceremony of Havilla University took place under the Chairmanship of Sen. Kanu Agabi, SAN, GCON, ably represented by Sen. Victor Ndoma-Egba, SAN. During the occasion, The Chairman, Board of Trustees, Prof. Florence Banku Obi, represented by the Deputy Vice-Chancellor (Administration) of University of Calabar, performed

the Investiture ceremony of the Pioneer Vice Chancellor of Havilla University, Prof. Samuel Tita Wara. Also on that occasion, the Representative of the Chairman of the occasion laid a foundation stone for the Proposed, Sen. Kanu Agabi Faculty of Law. Two others were duly honoured by the Chancellor of the University, the Administrative Block was renamed the Sen. Victor Ndoma-Egba Senate Building while the Female Hostel Complex was renamed, Prof. Florence Banku Obi Hall. The final event of the Unveiling Ceremony was the celebration of the retirement of Mrs. Blessing A. O. Tangban, a Board Member of the Proprietor, Director of Education at the Steadyflow Group of Schools and wife of the Chancellor. Mrs. Tangban who went on voluntary retirement from the Petroleum Equalization Fund Management Board after twenty years of service, launched her maiden book, "The Memoirs of an African Village Girl". Proceeds from the Book Launch were used to establish a Foundation for the Education of the Indigent Child at Havilla University.

1.2 Vision

The vision of Havilla University is 'to be a leading University recognized, nationally and internationally, for promoting innovations in teaching, research and public service through its academic programmes'.

1.3 Mission

The mission of the Havilla University is 'to transform the lives of its students and staff and empower them with knowledge, skills and values to enable them excel in their fields, achieve successes and transform their societies'.

1.4 Philosophy

The philosophy of the Havilla University is guided by a five-point agenda that focuses on the impact of the University on its staff and students and the world at large. These cardinal points are:

- i. **Knowledge creation** — this is rooted in the philosophy that knowledge is power. It holds the belief that learning illuminates the mind and also brightens the paths of human beings to progressive self-discovery, leading to innovative contribution to development. Knowing that ignorance is darkness and darkness leads to poverty of mind, Havilla University provides an atmosphere of academic liberty for in-depth discovery of mind and purpose;
- ii. **Student-centered** — this provides wide opportunities, resources and facilities to enhance students' learning in academic, moral and community activities. This way, an avenue that prepares young people

- to be intellectually sound, morally balanced and professionally proficient is instituted in Havilla University;
- iii. **Community-participatory** — this is to promote participatory management on the understanding that all stakeholders have contributory roles in the achievement of the goals and objectives of Havilla University;
 - iv. **Balancing Stability and Change** — with relevance to the rapidly changing social and technological revolutions of the 21st Century, the Havilla University creates a balance in retaining positive values while it strives to reverse the depth of poverty and place relevance on the institution of entrepreneurial education, job creation and value re-orientation; and
 - v. **Global Relevance** — this ensures that the learning, teaching and community services shall embrace international perspectives and the impact of globalization, while acting locally to meet societal needs. This is built on excellence on the academic and research programmes of Havilla University.

1.5 Objectives

The law establishing Havilla University has outlined its objectives aimed at meeting its vision and mission. The objectives of Havilla University are to:

- i. Encourage the advancement of learning and to hold out to all persons without distinction of race, creed, sex or political conviction the opportunity of acquiring a higher and liberal education;
- ii. Provide sources of instruction and other facilities for the pursuit of learning in all its branches, and to make those facilities available on proper terms to such persons as are equipped to benefit from them;
- iii. Encourage and promote scholarship and conduct research in all fields of learning and human endeavour;
- iv. Evolve academic programmes to suit the changing social and economic needs of society through continuous review of curricular and developments of new programmes through programme structural flexibility to respond to societal and technological changes;
- v. Create and expand access and opportunities for education, attract and retain quality students, researchers, and teachers, thereby assisting in developing human capital and mitigating the brain drain currently afflicting Nigeria;
- vi. Appreciate and stimulate interest in African and other regional cultural heritage and relating its activities to the social and economic needs of the people of Nigeria and the world;
- vii. Carry out basic and applied research leading to the domestication and application of new technology to the Nigerian context through

- collaborative linkages with other academic and research institutions in Africa and the rest of the world;
- viii. Establish a centre for entrepreneurial studies to stimulate job creation and innovative abilities in students from onset of their studies, in such a way that graduates shall be resourceful, self-reliant and job creators; and
 - ix. Undertake other activities appropriate for teaching, research and community service as expected of a university of high standard.

Steadyflow International Limited

Proprietor

Board Of Trustees of Havilla University

Prof. Florence B. Obi	Chairman
Hon. Jones A. O. Tangban	Member
Dr. Pius Tabi Tawo	Member
Barr. Christopher Agara	Member
Ms. Blessing Ayuk Tangban	Member
Barr. Tawo E. Tawo, SAN	Member
Pastor Olugbenga Olufisayo	Member
Dr. Antor Odu Ndep	Secretary

Hon. Jones Ayuk Ojong Tangban

Chancellor

Principal Officers

Prof. Samuel Tita Wara	Vice Chancellor
TBD	Deputy Vice Chancellor (Academic)
TBD	Deputy Vice Chancellor (Administration)
TBD	Registrar
TBD	Librarian
TBD	Bursar

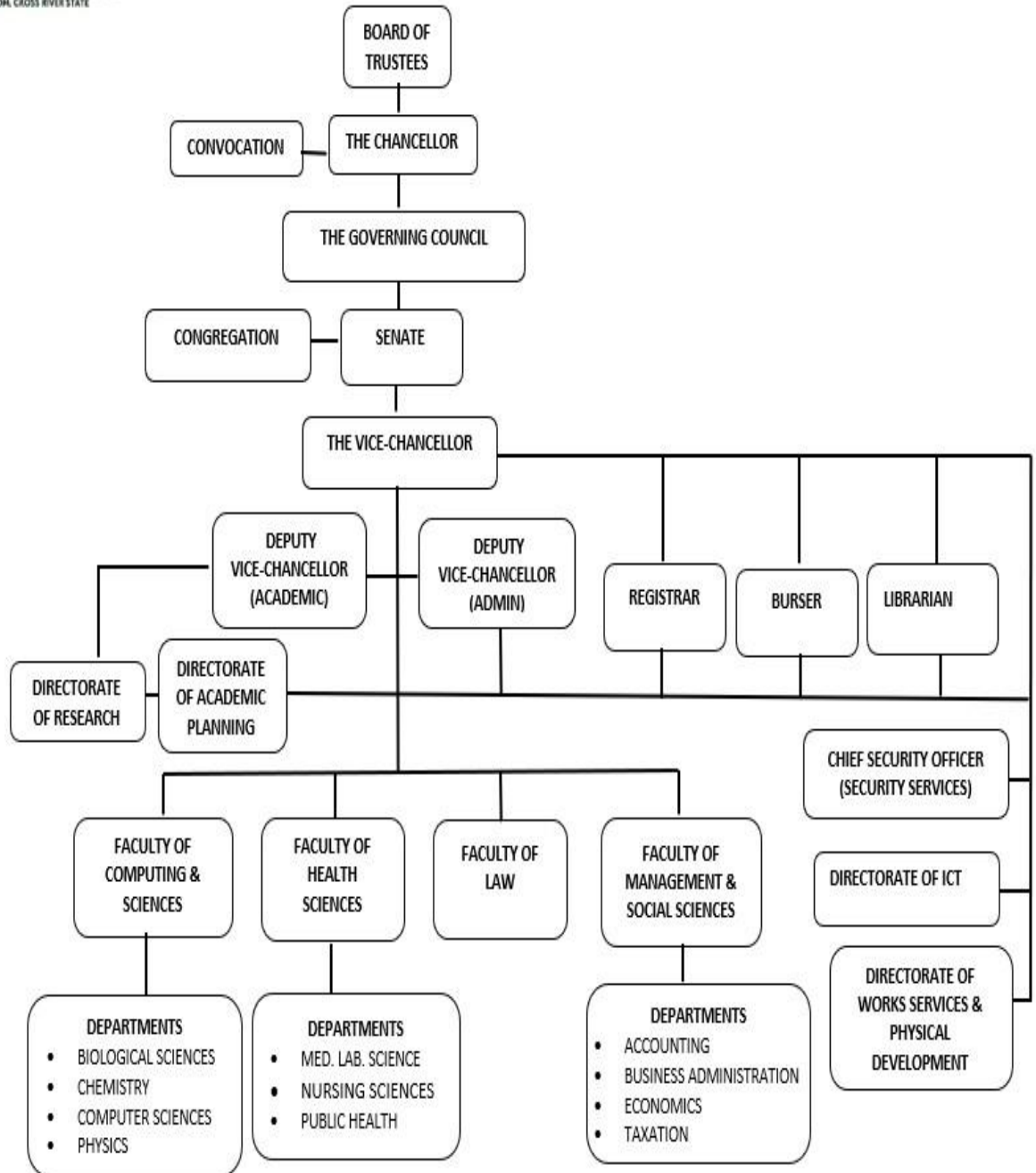
Other Officers

Dr. Antor Odu Ndep	Director of Academic Planning
Dr.. Helen Uzezi Wara	Director of Admissions, Student Affairs & Establishment
TBD	Director of Physical Planning

ORGANOGRAM OF HAVILLA UNIVERSITY



INSTITUTIONAL ORGANOGRAM



1.6 List of Current academic staff

FAULTY OF COMPUTING AND SCIENCES					
DEPARTMENT OF BIOLOGY					
S/N	NAME OF ACADEMIC STAFF	DISCIPLINE	QUALIFICATION (specify)	RANK	POSITION
1	Cecilia James Sunday	Genetics & Biotechnology	PhD. MSc. BSc	Lecturer II	Lecturer
DEPARTMENT OF CHEMISTRY					
S/N	NAME OF STAFF	DISCIPLINE	QUALIFICATION	RANK	POSITION
1	Barizomdu Tina Pii	Analytical/Environmental Chemistry	PhD. MSc. BSc	Lecturer II	Lecturer
2	Uche Emmanuel Nwachi	Biochemistry/Medical Biochemistry	PhD. MSc. BSc	Lecturer I	Lecturer
DEPARTMENT OF COMPUTER SCIENCES					
S/N	NAME OF STAFF	DISCIPLINE	QUALIFICATION	RANK	POSITION
1	Iwara Kommomo	Computer Science	MSc., BSc.	Assistant Lecturer	Lecturer
2	Nsor Emmanuel Nsor	Computer Science	BSc.	Technologist I	Technologist
DEPARTMENT OF MATHEMATICS					
S/N	NAME OF STAFF	DISCIPLINE	QUALIFICATION	RANK	POSITION
1	Samuel Tita Wara	Electrical Electronics Engineering	Ph.D., MSc., BSc.	Professor	Lecturer
2	Raphael Owan Asu	Statistics	MSc. BSc.	Assistant Lecturer	Lecturer

DEPARTMENT OF PHYSICS					
S/N	NAME OF STAFF	DISCIPLINE	QUALIFICATION	RANK	POSITION
1	Samuel Tita Wara	Electrical Electronics Engineering	Ph.D. MSc. BSc.	Professor	Lecturer
2	Anthony Ibe Ekene	Physics	MSc	Assistant Lecturer	Lecturer
FACULTY OF HEALTH SCIENCES					
DEPARTMENT OF MEDICAL LAB SCIENCE					
S/N					
1	Antor Ndep	Public Health	B.Sc., MPH, DrPH	Senior Lecturer	Lecturer
DEPARTMENT OF NURSING SCIENCES					
S/N					
1	Antor Ndep	Public Health	B.Sc., MPH, DrPH	Senior Lecturer	Lecturer
DEPARTMENT OF PUBLIC HEALTH					
1	Antor Ndep	Public Health	B.Sc., MPH, DrPH	Senior Lecturer	Lecturer
FACULTY OF MANANGEMENT AND SOCIAL SCIENCES					
DEPARTMENT OF ACCOUNTING					
1	Mr. Kondo Augustine Kondo	Account Staff	MSC. BSc.	Account Officer 1	Accountant
DEPARTMENT OF BUSINESS ADMINISTRATION					
1	Antor Ndep	Public Health	B.Sc., MPH, DrPH	Senior Lecturer	Lecturer
2	Dr. Helen U. Wara	Business Administrations	B.Sc., MBA, M.Sc., PhD	Lecturer II	Lecturer
DEPARTMENT OF ECONOMICS					
1	Mr. Amechi E. Igharo	Economics	Dip. PA., B.Sc., M.Sc.	Assistant Lecturer	Lecturer
GENERAL STUDIES UNIT					

S/N	NAME OF STAFF	DISCIPLINE	QUALIFICATION	RANK	POSITION
1	Peter Augustine Silas	Linguistics	PhD., MSc. BSc	Lecturer II	Lecturer
2	Benson Egegadi Egunozie	French in International Relations	Ph.D., MSc., BSc.	Lecturer II	Lecturer

CORPERS

S/N	NAME OF STAFF	DISCIPLINE	QUALIFICATION	RANK	POSITION
1	Efosa Prosper Osarumwense	Science Laboratory Technology (Physiology & Pharmacology)	BSc.		
2	Madonna Chinecherem Ezeoke	Parasitology & Entomology	BSc.		
3	Kim Danladi	Buiding Technology	HND		
4	Mabel Ngwoke	Pure and Industrial chemistry	BSc.		
5	Morowooluwa Dami Omowonuola	Economics	BSc.		
6	Nnebedum Glory	Mechanical Engineering	BSc.		
7	Deborah Ayomide Babarinde	Biochemistry	BSc.		
8	Fidelis Ndubuisi Asu	Accounting	BSc.		

BURSARY

S/N	NAME OF STAFF	DISCIPLINE	QUALIFICATION	RANK	POSITION
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C	Mr. Kondo Augustine Kondo	Account Staff	MSC. BSc.	Account Officer 1	Ac co un tan t
SECURITY OFFICERS					
S/N	NAME OF STAFF	DISCIPLINE	QUALIFI CATION (specify)	RANK	PO SIT IO N
1	Mr. Shagari Mohammed				Sec uri ty offi cer
2	Mr. Donald Moses				
3	Mr. Kingsley Nsing Akonjom				
S/N	NAME OF STAFF	DISCIPLINE	QUALIFI CATION (specify)	RANK	PO SI TI ON
1	Millicient Ajam		O'level		Cle an er
2	Mrs. Mary Ndoma		O'level		Cle an er
3	Maureen Ibangha Bassey		O'level		Cle an er
4	Alice Ukwudi Ibanye		O'level		Cle an er
VEGETATION CONTROL					
S/N	NAME OF STAFF	DISCIPLINE	QUALIFI CATION (specify)	RANK	PO SI TI ON
1	Enyani Nsed Ekara				Ga rde ner

2.0 General Admission Requirements

Admission into Havilla University is open to candidates with the requisite qualifications and subject to written and/or oral examination as the University may determine. All applicants for admission into the University must be at least 16 years of age. Admission into Havilla University is open to all irrespective of Religion, Ethnic Group, Gender, Creed, and Disability.

A general overview of the admission requirements are as follows:

- For admission to 100 Level (via UTME), candidates must: obtain five (5) credits at SSCE (or equivalent) in relevant subjects at not more than 2 sittings including credit passes in English and Mathematics; and attain acceptable points in UTME in relevant subjects.
- For admission by direct entry (200 Level), candidates must, in addition to having five (5) SSCE credits, obtain at least two (2) A' level (or its equivalent) passes in relevant subjects, or possess ND with credit passes, or possess a good first degree in another field as the case may be.
- Credit passes in English Language and Mathematics are compulsory for admission into all courses.
- Those who meet the requirements for admission shall be subjected to a screening interview to be conducted by the University.

2.1 Grading system

In evaluating the course work done by a student, a five-point grading system is adopted

Percentage Mark	Letter Grade	Grade Point	Description
70% - 100%	A	5	Excellent
60% - 69%	B	4	Very Good
50% - 59%	C	3	Good
45% - 49%	D	2	Fair
40% - 44%	E	1	Pass
0% - 39%	F	0	Fail

2.1.1 Grade Point (GP)

Each grade has points attached to it. Since Havilla University runs a five point grading system, A is five points, B is four points, C is three points etc. see table above.

2.1.2 Credit Points (CP)

This is obtained by multiplying grade points obtained in each registered course by their respective credit units in a semester/session. If a student

scored an A in Chemistry which is a 3-credit course, the Credit points obtained are $5 \times 3 = 15$.

2.1.3 Grade Point Average (GPA)

For each semester, the students' sum total credit points divided by total number of credit units from courses registered for that semester gives the Grade Point Average (GPA). The GPA is for one session only. By the end of the session, all Year One (100 Level) students normally get a GPA at the end of the first semester.

2.1.4 Cumulative Grade Point Average (CGPA)

This is the up-to-date mean of the grade point average (GPA) earned by the student in a programme of study. This is obtained by multiplying the GPA by the respective credit units for all the semesters, adding these and dividing the total sum by the total number of credit units for all courses registered by the student. For 100 Level students, CGPA can only be calculated by the end of the session (end of two semesters).

Note: 'NR' represents an incomplete result, and it is not use it for calculating CGPA.

2.1.5 How to Calculate GPA and CGPA

COURSE	CREDIT UNIT (X)	GRADE SCORE AND GRADE POINT (W)	TOTAL CREDIT POINTS (XW)	GPA = $\frac{\sum XW}{\sum X}$
GSS 101	2	B = 4	8	65/18 =3.61
MTH 111	3	A = 5	15	
PHY 101	3	B = 4	12	
BIO 101	3	C = 3	9	
CHM 101	3	A = 5	15	
PUH 101	2	D = 2	4	
GSS 131	2	E = 1	2	
TOTAL	$\sum X = 18$		$\sum XW = 65$	

3.0 CONDITIONS FOR PROBATION AND WITHDRAWAL

❖ Probation conditions

Probation is a status granted to any student whose academic performance fall below the acceptable standard. There are two conditions that could place a student on probation status:

- i. Any student whose GPA or CGPA is **below 1.50 (1.00 – 1.49) OR**
- ii. Any student who has **15 credit units** of failed courses irrespective of CGPA at the end of an academic year earns a period of Probation for one session.

Students who are on Probation are expected to take **only the failed probation courses**. At the end of the probation year, a student may continue in the programme of study provided his/her CGPA is up to 1.50 or more. Otherwise, the student will be advised to change programme or withdraw from the University.

❖ Withdrawal conditions

A student whose GPA or CGPA drops below 1.00 (i.e., 0.01 – 0.99) or has more than 15 credit units of failed courses irrespective of CGPA will be withdrawn from the University.

4.0 GRADUATION REQUIREMENT

To graduate and for the award of any degree in Havilla University, the student must have completed and passed the prescribed courses and electives.

4.1 Classification of B.Sc. Degree

Below is the classification of degree results for graduation.

Cumulative Grade Point Average (CGPA)	Class of Degree
4.50 - 5.0	First Class (Hons)
3.50 - 4.49	Second Class (Hons) Upper Division
2.40 - 3.49	Second Class (Hons) Lower Division
1.50 - 2.39	Third Class (Hons)
0.99 – 1.49	Fail

**** Please note that there is no PASS class of degree**

5.0 HAVILLA UNIVERSITY GENERAL CODE OF CONDUCT

Accommodation

Havilla University is a fully residential institution. Students are not allowed to go out of campus at will. Should there be need for a student to go out of campus, appropriate permissions must be obtained which includes a verbal or written permission from the parent or guardian on record.

Class attendance

All students must meet 75% attendance rate for any course in order to qualify for the end of Semester/sessional examinations.

Cooking in the hostel

Students are not allowed to cook in the hostels. All students are expected to eat from the cafeteria. Any violation of this rule will result in expulsion.

Cults/confraternities

Havilla University has zero tolerance for students with cult/confraternities affiliations. Any student that joins, organizes or encourages others to join such, or participates in cult-related activities within or outside the campus shall be expelled.

Ikom fire crusade

All students are required to participate in Ikom Fire Crusade activities which involves feeding and clothing widows and orphans as well as health, spiritual growth and life skills seminars.

Meet the chancellor

Every semester, a date shall be announced for a motivational session with the Chancellor.

Religious activities

There shall be a mid-week service every Wednesday at 5:30pm at the University Worship Center (UWC).

Sports

All students are to participate in sporting activities. It is our belief that everyone has some sporting ability. We intend to groom and raise champions who will compete favourably at all levels; local, national, international/Olympics.

GENERAL DRESS CODE

1. **Mondays & Tuesdays:** Western-style (Euro-American) office wear
2. **Wednesdays & Thursdays:** African-style Office wear
3. **Fridays:** HUNI Spirit (HUNI-branded T-shirts and cap)

All students are expected to dress modestly at all times on and off campus.

- a. Bump shorts and ultra-miniskirts are prohibited.
- b. All short dresses (above the knee length) must be worn over tights
- c. Tights must be worn with shirts or dresses that cover the buttocks
- d. Raggedy jeans are not allowed for both males and females
- e. Transparent shirts/blouses must be worn with the appropriate inner wear
- f. Off-shoulder dresses/blouses are not acceptable
- g. Dresses/blouses that show cleavage are not acceptable except if worn with appropriate inner wear
- h. Students must be clean shaven at all times.
- i. Male haircut must not be higher than one centimetre.
- j. For females, multi-coloured and ultra-long braids are not allowed

6.0 DEPARTMENT OF ACCOUNTING (B.sc Accounting)

6.1 Philosophy of the Programme

The general philosophy of undergraduate training in the accounting programme is to provide the students with quality education and training that will develop the mind, impart both theoretical and practical knowledge on the individual student, develop self- confidence, help to be innovative and self-reliant in the field of Accounting.

6.2 Aims and Objectives of the Programme

The major objectives of a Bachelor's degree programme in Accounting are to:

- a) To produce high level accounting personnel that can contribute to the development of accounting practice through researches and publications.
- b) Provide basic knowledge and skills needed for the understanding and analysis of problems relating to accounting in the management of industrial, commercial, public and other human organizations;
- c) Equip students with knowledge and skills of decision making; especially the analytical skills needed for recognizing, defining and solving problems;
- d) Develop in students, leadership and interpersonal relations skills in accounting/management.
- e) Provide training aimed at improving and upgrading the existing and potential manpower needed for national development.

6.3 Learning Outcomes

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

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

- i. Explain basic concepts and techniques of core accounting subject matter, including financial accounting and reporting, managerial accounting, auditing, taxation, and accounting information systems.
- ii. Prepare and evaluate financial statements in line with the provisions of IFRS and IPSAS and statements issued by the Financial Reporting Council of Nigeria.
- iii. Analyse management control systems, prepare budgets, and provide decision support for cost management and other managerial decisions.
- iv. Analyse accounting processes, evaluate risk, and recommend appropriate internal controls for accounting processes.
- v. Use accounting software to input and analyse data, improve efficiency and support management decision making.
- vi. Prepare basic tax returns, analyse and communicate the effects of basic tax rules on individuals, partnerships and corporate entities.
- vii. Perform basic analyses of financial systems and statements, and write a report on the performance, financial condition, and management effectiveness.

- viii. Demonstrate skills and abilities relevant to the accounting profession, including effective written and oral communication and working effectively in teams.
- ix. Identify ethical dilemmas in accounting practice and develop appropriate courses of action that consider the well-being and needs of the community and society beyond the boundaries of the professional community.
- x. Engage in academic and professional development activities and become more aware of opportunities in the accounting profession.
- xi. Leverage entrepreneurial and technological skills and experiences for career success.

6.4 Admission Requirements

Candidates can be admitted into any of the degree Management and Social Sciences by one of the following ways:

- The Unified Tertiary Matriculation (UTME)
- Direct Entry

6.4.1 UTME Admissions

Students intending to graduate in Accounting must satisfy the general University entrance requirement and should normally pass:

- (i) Minimum of five Ordinary level (SSCE or NECO) credit passes in English Language, Mathematics, Accounting and any other subjects from Economics, C.R.K or and government at NOT more than two (2) sittings
- (ii) Minimum UTME/Post-UTME score for admission into the Department which shall be determined by the University admission committee

6.4.2 Direct Entry Admission

Candidates for direct entry while fulfilling the conditions in (i) and (ii) above must have in addition passes with a satisfactory grade at “A” level in Physics and Mathematics may be considered for 200 level admission.

The mode of study shall be full time. The B.sc Degree course will take four year of study for UTME entrants including a minimum of 6 months of SIWES while the duration of study for Direct entry candidates will be three years.

7.0 DETAILED DESCRIPTION OF THE DEPARTMENT COURSES (UTME)

100 LEVEL

FIRST SEMESTER

Course Code	Course Title	Status	Credit Units
HUN 101	God factor and 21 st century challenges	R	1
HUN 121	Security Education I	R	1
GST 111	Communications in English I	C	2
GST 121	Use of Library, Study Skills and Information Communication Technology (ICT)	C	2
GST 113	Nigerian Peoples & Culture	C	2
CSC 101	Introduction to Computer Science	C	2
HRM 111	Introduction to Behavioural science I	C	2
ECO 111	Elements(Principles) of Economics I	C	2
ECO121	Introductory Mathematics for Economics I	C	2
BUS111	Introduction to business management	C	2
ACC111	Introduction to Accounting I	C	3
	TOTAL CREDIT UNIT		20
	ELECTIVE COURSES		
PHL 101	Introduction to logic and philosophy	E	2
PSY 101	Introduction to psychology	E	2

SECOND SEMESTER

Course Code	Course Title	Status	Credit Units
HUN 102	God factor and 21 st century challenges II	R	1
HUN 122	Security Education II	R	1
GST 112	Logic Philosophy & Human Existence	C	2
GST 122	Communication in English II	C	2
GST 123	Communication in French	C	2
ECO 112	Elements(Principles) of Economics II	C	2
ECO 122	Introductory Mathematics for Economics II	C	2
HRM 112	Introduction to Behavioural science II	C	2
BFN 112	Quantitative Methods II	C	2

ENT 141	Introduction to Entrepreneurship/Intrapreneurship	C	2
BUS 102	Business management	C	2
ACC 112	Introduction to Accounting II	C	3
	TOTAL CREDIT UNITS		23
	ELECTIVE COURSES		
PHIL 102	History and philosophy of science	E	2

Note that students must pass all GST courses in order to graduate.

200 LEVEL

FIRST SEMESTER

Course Code	Course Title	Status	Credit Units
	MAJOR COURSES		
HUN 201		R	1
HUN 221		R	1
GST 211	Environment and Sustainable Development	C	2
ACC 201	Financial Accounting & Reporting I	C	2
ECO 201	Economic theory I (Micro Economics)	C	2
ECO 211	Economics theory (Macro)	C	2
BUS 201	Elements of Management	C	2
ACC 211	Corporate Finance/	C	2
BUS 211	Statistics	C	2
ACC 221	Corporate Governance & Accounting Ethics	C	2
ACC 231	Quantitative techniques	C	2
	TOTAL CREDIT UNIT		20
	ELECTIVE COURSES		
MKT 201	Elements of Marketing	E	2
MAN 201	Elements of Management	E	2

SECOND SEMESTER

Course Code	Course Title	Status	Credit Units
	MAJOR COURSES		
HUN 202		R	1
HUN 212		R	1

GST 222	Peace Studies & Conflict Resolution	C	2
GST 223	Introduction to Entrepreneurial Studies	C	2
GST 224	Leadership Skills	C	2
ECO 212	Economics theory macro	C	2
ECO 202	Economics theory micro	C	1
BUS202	Business Communication	C	2
ACC 213	Accounting Laboratory & Accounting Application Software	C	2
ACC 212	Corporate finance/financial management II	C	2
ACC 232	Quantitative techniques	C	2
ACC 202	Financial Accounting & Reporting II	C	3
	TOTAL CREDIT UNITS		20
	Elective courses		
MKT 202	Business communication	E	2
BAF 202	Principles of Insurance	E	2

Note that students must pass all GST courses in order to graduate.

300 LEVEL

FIRST SEMESTER

Course code	Course Title	Status	Credit Units
	MAJOR COURSES		
HUN 301		R	1
HUN 311		R	1
GST 311	Introduction to Entrepreneurial Skills	C	2
ACC 301	Intermediate Financial Accounting & Reporting I	C	3
ACC 311	Management AND cost Accounting I	C	2
ACC 321	Auditing I	C	3
ACC 331	Business Law	C	3
ACC 341	Forensic Accounting and Fraud Management I	C	3
ACC 351	Research Methodology	C	3
ACC 361	Public Sector Accounting I	C	3
	TOTAL CREDIT UNITS		24
	ELECTIVE COURSES		
Eco 201	Monetary theory and policy	E	2

Note that students must pass all GST courses in order to graduate.

SECOND SEMESTER

Course code	Course Title	Status	Credit Units
MAJOR COURSES			
HUN 302		R	1
HUN 312		R	1
ACC 302	Intermediate Financial Accounting & Reporting II	C	3
ACC 312	Management and Accounting II	C	2
ACC 322	Auditing	C	3
ACC 332	Business Law II	C	3
ACC 342	Forensic Accounting and Fraud Management II	C	3
ACC 362	Public Sector accounting	C	2
ACC 372	Corporate (Management) Information System	C	2
ACC 382	Accounting SIWES	C	3
	TOTAL CREDIT UNITS		23
ELECTIVE COURSES			
MAN 352	Government and Business	C	2

400 LEVEL

FIRST SEMESTER

Course code	Course Title	Status	Credit Units
HUN 401		R	1
HUN 402		R	1
ACC 401	Advanced Financial Accounting & Reporting	C	3
ACC 411	Taxation I	C	3
ACC 421	International Accounting I	C	3
ACC 431	Business Policy & Strategy	C	3
BUS 441	Accounting Theory 1	C	3

ACC 451	Executorship, Bankruptcy & Liquidation	C	3
	TOTAL CREDIT UNITS		20
	ELECTIVE COURSES		
CMT	Capital Market	E	2

SECOND SEMESTER

Course code	Course Title	Status	Credit Units
	MAJOR COURSES		
HUN 402		R	1
HUN 412		R	1
ACC 462	Auditing assurance and liquidation	C	3
ACC 412	TAXATION II	C	3
ACC 422	International Accounting II	C	3
ACC 472	Production Management	C	2
ACC 442	Accounting Theory II	C	3
ACC 482	Research Project	C	6
	TOTAL CREDIT UNITS		22
MAN 401	Analysis for business decisions	E	2

8.0 DETAILED DESCRIPTION OF THE DEPARTMENT COURSES (DIRECT ENTRY)

200 LEVEL (FIRST YEAR)

FIRST SEMESTER

GENERAL STUDIES COURSES			
Course Code	Course title	Status	Credit Units
HUN 101	The God factor and 21 st century challenges I	R	1
HUN 121	Security Education 1	R	1
HUN 201		R	1
HUN 221		R	1
GST 111	Communications in English I	C	2

GST 121	Use of Library, Study Skills and Information Communication Technology (ICT)	C	2
GST 113	Nigerian Peoples & Culture	C	2
GST 211	Environment and Sustainable Development	C	2
CSC 101	Introduction to Computer Science	C	3

MAJOR COURSES			
ACC 211	Financial Accounting & Reporting I	C	3
ECO 211	Economic theory I (Micro & Macro)	C	4
BUS 211	Elements of Management	C	2
ACC 213	Corporate Finance	C	3
BUS 213	Statistics	C	3
ACC 225	Corporate Governance & Accounting Ethics	C	2
TOTAL CREDIT UNIT			28

SECOND SEMESTER

Course Code	Course Title		Credit Units
GENERAL STUDIES			
HUN 102	The God factor and 21 st century challenges II	R	1
HUN 122	Security Education II	R	1
HUN 202		R	1
HUN 212		R	1
GST 112	Logic Philosophy & Human Existence	C	2
GST 122	Communication in English II	C	2
GST 123	Communication in French	C	2
GST 222	Peace Studies & Conflict Resolution	C	2
GST 223	Introduction to Entrepreneurial Studies	C	2
GST 224	Leadership Skills	C	2
MAJOR COURSES			
ACC 221	Financial Accounting & Reporting II	C	3
BUS212	Business Communication	C	2
ACC 214	Accounting Laboratory & Accounting Application Software	C	3
BUS 214	Production Management	C	3
TOTAL CREDIT UNITS			25

Note that students must pass all GST courses in order to graduate.

300 LEVEL (SECOND YEAR)

FIRST SEMESTER

Course code	Course Title	Status	Credit Units
GENERAL STUDIES COURSES			
HUN 301		R	1
HUN 311		R	1
GST 311	Introduction to Entrepreneurial Skills	C	2
MAJOR COURSES			
ACC 311	Intermediate Financial Accounting & Reporting I	C	3
ACC 313	Management Accounting I	C	2
ACC 315	Auditing I	C	3
ACC 316	Business Law	C	3
ACC 319	Forensic Accounting and Fraud Management I	C	3
ACC 325	Research Methodology	C	3
ACC 327	Public Sector Accounting I	C	3
TOTAL CREDIT UNITS			26

Note that students must pass all GST courses in order to graduate.

SECOND SEMESTER

Course code	Course Title	Status	Credit Units
MAJOR COURSES			
HUN 302		R	1
HUN 312		R	1
ACC 321	Intermediate Financial Accounting & Reporting II	C	3
ACC 323	Management Accounting II	C	2
ACC 314	Taxation I	C	3
ACC 326	Company Law	C	3
ACC 329	Forensic Accounting and Fraud Management II	C	3
ACC 317	Public Finance	C	2
ACC 324	Corporate (Management) Information System	C	3
ACC 399	Accounting SIWES	C	3
TOTAL CREDIT UNITS			24

400 LEVEL (FINAL YEAR)**FIRST SEMESTER**

Course code	Course Title	Status	Credit Units
HUN 401		R	1
HUN 402		R	1
ACC 411	Advanced Financial Accounting & Reporting	C	3
ACC 413	Taxation II	C	3
ACC 415	International Accounting I	C	3
BUS 411	Business Policy & Strategy	C	3
BUS 421	Accounting Theory	C	3
ACC 423	Executorship, Bankruptcy & Liquidation	C	3
	TOTAL CREDIT UNITS		20

SECOND SEMESTER

Course code	Course Title	Status	Credit Units
	MAJOR COURSES		
HUN 402		R	1
HUN 412		R	1
ACC 412	Public Sector Accounting II	C	3
ACC 414	Auditing, Assurance & Liquidation	C	3
ACC 425	International Accounting II	C	3
ACC 416	Financial Management	C	2
ACC 422	Accounting Theory	C	3
ACC 424	Research Project	C	6
	TOTAL CREDIT UNITS		22

9.0 COURSE DESCRIPTION

GST 111 Communication in English I

(2 Units)

Effective communication and writing in English Language skills; writing of essay, letters, speeches, public announcements, minutes of meetings and term papers; Reading and listening of Comprehension; sentence construction, outlines and paragraphs; collection and organization of materials; punctuation.

GST 112 Logic, Philosophy and Human Existence

(2 Units)

A brief survey of the main branches of Philosophy Symbolic; Local 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 of arguments, Validity and soundness; Techniques for evaluating arguments.

GST 113 Nigeria Peoples and Culture

(2 Units)

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 attitude and conducts (cultism and related vices); Re-orientation of moral and national values; Moral of obligations of citizens; Environmental problems.

GST 121 Use of Library, Study Skills & Information Communication Technology (ICT)

(2 Units)

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-material, etc.; understanding library catalogue and classification; Copyrights and its implication; Database resource, Bibliographic citations and referencing; Development of modern ICT; Hardware technology, Software technology, Input devices, Storage devices and Output devices; word processing skills.

GST 122 Communication in English II

(2 Units)

Logical presentation of papers; phonetics; instruction on lexis; art of public speaking and oral communication; figures of speech; precise; report writing.

GST 123 Communication in French (2 Units)

Introduction to French; French Alphabets and Sounds – Writing and Pronunciation; French Syllabus –Writing and Pronunciation; French Words – Writing and Pronunciation; Phrases, Simple Sentences and Paragraphs; Conjunction, dialogue; Advance Study of Sentences.

GST 211 Environment and Sustainable Development (2 Units)

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, waste and other material; Chemical and radiochemical hazards; introduction to the various areas of science and technology; Elements of environmental studies.

GST 222 Peace and Conflict Resolution (2 Units)

Introduction to entrepreneurship and new venture creation; Entrepreneurship in theory and practice; Forms of business, Staffing, Marketing and new venture; determining capital requirements, raising capital; Financial planning and management; starting a new business, Feasibility studies; Innovation; legal Issues; Insurance and environmental consideration. Possible business opportunities in Nigeria.

GST 223 Introduction to Entrepreneurship (2 Units)

Introductory Entrepreneurial skills: Relevant Concepts: Enterprise, Entrepreneur, Entrepreneurship, Business, Innovation, Creativity, Enterprising and Entrepreneurial Attitude and Behaviour. History of Entrepreneurship in Nigeria. Rationale for Entrepreneurship, Creativity and Innovation for Entrepreneurs. Leadership and Entrepreneurial Skills for coping with challenge. Unit Operations and Time Management. Creativity and Innovation for Self-Employment in Nigeria. Overcoming Job Creation Challenges. Opportunities for Entrepreneurship, Forms of Businesses, Staffing, Marketing and the New Enterprise. Feasibility Studies and Starting a New Business. Determining Capital Requirement and Raising Capital. Financial Planning and Management. Legal Issues, Insurance and Environmental Considerations.

GST 224 Leadership Skills (2 Units)

Transformation is a fundamental shift in the deep orientation of a person, organization or society such that the world is seen in new ways and new actions and results become possible that were impossible prior to the transformation. Transformation happens at the individual level but must be embedded in collective practices and norms for the transformation to be sustained. Leadership Development Programme (LDP) proposes novel approaches to teaching and learning, which emphasizes the practical involvement of participants. It is interactive and involves exercises and actual implementation of breakthrough projects by teams that make difference in

the lives of the target population. In this course, leadership concepts comprising of listening, conversation, emotional intelligence, breakthrough initiatives, gender and leadership, coaching and leadership, enrolment conversation and forming and leading teams will be taught.

GST 311 Introduction to Entrepreneur Skills (2 Units)

The course is a continuation of GST 222 (Entrepreneur studies). Attention is given to Personal management, Financial Management, Machinery management, concept of marketing, salesmanship, available trade for entrepreneurs and decision making, students are expected to be exposed on some of the entrepreneurial skills.

Some of the ventures to be focused upon include the following: 1. Soap/Detergent, tooth brushes and tooth paste making 2. Photography 3. Brick, Nails, screws making 4. Dyeing/textile blocks paste making 5. Rope making 6. Plumbing 7. Vulcanizing 8. Food process/packaging/preservation 9. Production of Chemical and allied products.

CSC 101 Introduction to Computer Science (3 Units)

History of computers; functional components of computer, characteristics of a computer, problem solving, flow charts, Algorithms, computer programming, Statements, symbolic names, Arrays, subscripts, expressions and control statements. Introduction to BAS

ACC 111/112 Introduction to Accounting I & II (6 Units)

This course is offered in both semesters. It covers the following topics: The Nature and Scope of Accounting: the Functions of Accountants. Accounting Function and Its Relationship with the Information System of Organizations. Accounting Procedure and Systems: Double Entry Book-keeping Systems, the Trial Balance, Accruals, Prepayment and Adjustments: Classification of Expenditure between Capital and Revenue. Methods of Recording Accounting Data: Manual and Mechanical. Trading, Profit and Loss Accounts and Balance Sheets of a sole trader: Accounting Treatment of Control Accounts and Bank Reconciliations. Accounts for Non-Profit Making Organization.

ECO 111 Elements (Principles) of Economics I (3 Units)

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

ECO 112 Elements (Principles) Of Economics II (3 Units)

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.

ECO 121 Introductory Mathematics for Economics I (3 Units)

Arithmetic (Ratios and Proportions, Simple and Compound interest including Annuity, Discounting and Average Due Date). 2. Algebra (Set Theory and simple application of Venn Diagram, Variation, Indices, Logarithms; Basic concepts of permutation and combinations; Linear Simultaneous Equations; Quadratic Equations; Linear inequalities; Determinants and Matrices. 3. Calculus (Constant and variables, Functions, Limit & Continuity; Differentiability & Differentiation, Partial Differentiation; First order and Second order Derivatives; Maxima & Minima (without constraints and with constraints using Lagrange transform); Indefinite Integrals: as primitives, integration by substitution, integration by part; Definite Integrals: evaluation of standard integrals, area under curve.

ECO 122 Introductory Mathematics for Economics II (3 Units)

Statistical Representation of Data (Frequency distribution, Histogram, Pie-chart. 2. Measures of Central Tendency and Dispersion (Mean, Median, Mode, Mean Deviation; Quartiles and Quartile Deviation; Standard Deviation; Coefficient of Variation, Coefficient of Quartile Deviation. 3. Correlation and Regression (Scatter diagram, Coefficient of Correlation, Rank Correlation, Regression lines, equations and coefficients. 4. Index Numbers, Uses and Methods of construction. 5. Time Series Analysis (basic application including moving average; Method of Least Squares. 6. Probability (Independent and dependent events; mutually exclusive events. 7. Theoretical Distribution (Binomial Distribution, Poisson distribution and basic application; Normal distribution and application).

200 LEVEL ACCOUNTING

ACC 211/221 Financial Accounting & Reporting I & II (6 Units)

This course covers two semesters. Topics covered include: Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

ECO 211: Economic Theory (Micro and Macro) (4 Units)

Analytical Tools and Models of Microeconomics. Methodology of Economic Science; Theory of Consumer Behaviour and Demand. Theory of Production and Cost Theories of the Firm under Perfect, Imperfect, Monopolistic, and

Oligopolistic Competition. Theory of Employment and Distribution in perfectly and imperfectly competitive markets; Linear Programming and the Theory of the Firm: General Equilibrium Analysis and Introduction to Welfare Economics. Aggregate Economic Variables; Determination of the Level of economic activity, the Basic Model of national income Economics Determination; Theories of Consumption and Investment; The Keynesian, Classical and neo-classical Theories of Money; Inflation, Output and Employment, General Equilibrium of the Product; Money and Labour Market; Level of Employment and Economic Growth. Application of Economic Principles to develop and Developing Countries with special reference to Nigeria.

ACC 212: Cost Accounting (3 Units)

A review of history, principles and objectives (in terms of users) of Cost Accounting (information). Preparation and presentation of Cost Accounting information for various users and levels of management as well as various types of businesses. 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.

BUS 211: Elements of Management (3 Units)

Basic Concepts in Management: Management Principles, Functions of the Manager. Planning: Nature and Purpose the organizing function, Department, Line and Staff Authority, Staffing and Directing: Selection of Employees and Managers, Appraisal of Managers, Management Development, Nature of Directing, Motivation Leadership Controlling: the Control Process, Control technique, recent developments in the control Function The Nigerian environment: management problems in Nigeria, Challenges of Indigenization, transferability of Management system.

ACC 213 Corporate Finance (3 Units)

This course provides an introduction to the theory, the methods, and the concerns of corporate finance. The main topics include: 1) the time value of money and capital budgeting techniques; 2) uncertainty and the trade-off between risk and return; 3) security market efficiency; 4) optimal capital structure, and 5) dividend policy decisions. This course also studies the major decision-making areas of managerial finance and some selected topics in financial theory. These may include leasing, mergers and acquisitions, corporate reorganizations, financial planning and working capital management, and some other selected topics.

BUS 212 Business Communication (3 Units)

Rudiments of Communication: Communication Defined, Elements of Communication, Principles of Communication; Oral, Written and Non-verbal Communication: Language Defined, Non-verbal communication, Listening,

Oral and written Communication; Functions and settings of Communication: Functions of Communication, Communication setting; Communication Theories and Models: Linear Model, Interactional Model, Transactional Model etc. Writing and Communication Methods: Writing Defined, stages of Writing, other Aspects of the Writing Process, Corporate and Public Communications, Commercial Communication Method and Letter Writing.

Process of Meetings, Conferences, Seminars, Symposium and Debates: Meeting Defined, Conduct, Procedures, Aims and Benefits/Disadvantages of Meetings.

Written Rules Affecting Meetings, Conference, Seminar, Symposium and Debates. Uses of Words, Sentences and Figurative Expressions, Words and their Meanings, Synonyms and Antonym Dynamism in Words, and Predication, Suffixation, Sentences/Figurative Expression. Reports and Handover notes: Types of Reports, Components of Reports and Handover Notes. Organization communication: The concept of organizational communication, Factors Affecting Effectiveness of Organizational Communication. Types of organizational Communication. Public Relations and Marketing Communication

BUS 213 Statistics

(3 Units)

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

ACC 214 Accounting Laboratory and Accounting Application Software

(3 Units)

Practical Accounting Laboratory extends both the knowledge and skills developed in other areas of accounting learning across the career path of the students. It examines the fundamental principles underpinning practical experience of accounting and financial reporting providing, learners with real world technical skills of accounting, including the preparation and interpretation of accounting electronic information.

The course is to expose students to the practical application of accounting learning. At the end of this course student should be familiar with how the following accounting tools are used in real business environment: i. Physical auditing working papers. ii. Filling of Tax assessment forms. iii. Identification and use of general payment vouchers. iii. Physical ledger and journal specimen of organisation. iv. Hands-on application of accounting software such as Peachtree Complete Accounting (Best Software), QuickBooks Online (Intuit), Audit Commander SPSS and other statistical software.

ACC 225 Corporate Governance and Accounting Ethics (3 Units)

The course exposes the students into the nature and purpose of ethics in accounting as well as the conceptual importance of ethics in ensuring corporate/business integrity, transparency and accountability. Topics to be covered include: nature, concept and purpose of accounting ethics; importance of accounting ethics; causes and consequences of unethical accounting practices; enforcement of accounting ethics; internal audit/control and ethics; ethical framework of accounting; creative accounting practices; ethical threats and safeguards; relevant accounting standards for accountability and transparency.

BUS 214 Production Management (2 Units)

Elements of production; production and process design and management; facility location and layout; modern tools and machinery of production, standards definition, line balancing, automation, production scheduling and control, work study, maintenance of tools and equipment, quality control, inventory control, project planning, forecasting, aggregate planning control and material, resource planning.

300 LEVEL ACCOUNTING

ACC 311/321 Intermediate Financial Accounting & Reporting I & II (6 Units)

This work is offered at both semesters. Topics include: Company Accounts: Formation, issue and redemption of Shares and debentures, Final accounts, Merger, 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 – Funds flow statements. A study of the Statement of Accounting Standards (SAS), Statement of Recommended Practice (SRP), Financial Reporting Council of Nigeria Act No. 6, 2011, Study of IFRS for SME's and Introduction to IFRS Reporting.

ACC 313/323 Management Accounting I & II (4 Units)

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

ACC 314: Taxation I (3 Units)

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 exemptions.

ACC 315: Auditing I (3 Units)

All International Auditing Standards (ISA) as it relates to the following: 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 of representation.

The Audit Report: Statutory requirements for audit report (Companies Act 1990). Types of Audit Report; Professional requirements, Duties and powers under statute and case law, Independence and ethical considerations.

ACC 316 Business Law (3 Units)

The Nigerian Legal System: Sources of Nigerian Law; Hierarchy of Nigerian Court, Commercial Arbitration. Law of Contracts: Commercial Contracts; Commercial Relations between Persons; Unfair Competition. Passing off and “Trade Libel”.

ACC 326 Company Law (3 Units)

Introduction to Company Law. Powers and Functions of Directors. Introduction to Taxation Laws.

ACC 317 Public Finance (3 Units)

Economic Rationale for Public sector interventions and activity; Market efficiency versus Market failure, Distributional concerns, Theory of Welfare Economics; Externalities and Government interventions; Public Goods and the Free Rider Problem; Making of Public Policies; Public Choice and Political Economy; Understanding a Nation’s fiscal architecture (Building Appropriate Revenue and Expenditure Systems); Public Expenditure Policy (Government Social Security policies; Public sector services/provision; Private sector participation and Public- Private Partnerships in production/service delivery); Public Resource Mobilization and Expenditure, Government Debts, Economics of Taxation, Taxation of Income and Wealth, Taxation of Consumption, Taxation and the Environment, Taxation and Natural Resources, Tax Incentives, Tax Compliance and Enforcement, Tax Reform); Intergovernmental Fiscal Relations; State and Local Government Finance; Fiscal Federalism and Fiscal Decentralization; Resource Mobilization, Control and Transfers; Local Government Administration and Financing.

ACC 319 Forensic Accounting and Fraud Examination (3 Units)

The course introduces the students into the specialized area of accounting involving data collection, preparation, analysis, and reporting, which can enable them to have the skills and capacity to discover/prevent financial fraud and to provide evidence in the case of litigation in a law court. Topics to be covered include presentation and analyses of accounting data and reports related to calculation of: economic damages; bankruptcy; insolvency; securities fraud; computer forensics and professional negligence. The following seven modules should be covered in the course: Forensic accounting; Financial investigation; Fraud examination; Occupational fraud and abuse; Corporate governance and ethical issues; enterprise risk management.

ACC 325 Research Methods (3 Units)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria.

ACC 324 Corporate Information System (3 Units)

Introduction to and Fundamentals of Data Processing: Brief history and Conventional data processing methods; Manual methods and mechanized methods. Electronic Data Processing (EDP) methods: Batch processing, Real-time processing and the Management of EDP. Classification of systems and their relative merits. Closed loop and Open loop systems: Effect on time-lag; Total system approach and objectives; Total systems and subsystems. Introduction to data base.

Data processing and Management Information Systems (MIS): The organization of MIS including the use of mechanical and electronic accounting machines, Flow charting and the Principles of systems design, and documentation and change over. Managerial uses of the information output as a basis for developing criteria and systems. Information needs of management and design of MIS. Computer and Data Processing: Evolution of the Computer and the Computer system Input, Output and Central Processing Unit. Hardware and Software. Introduction to Common Computer Programming Languages used in business. Business Systems hierarchical structure of Organizations; the sub-optimization issue.

ACC 327 Public Sector Accounting (3 Units)

Introduction to public sector accounting - distinction between public and private sectors basic accounting for not-for-profit (NFP) organizations, unique characteristics of 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 uniform forms of

transactions. Decision-making and planning and control of public fund - application of costing method; budgeting processes; the use of Audit Department; accounting for local government; education and health institutions, Planning, Programming and Budgeting System (PPBS). Recent developments and issues in the public sector - implication of Nigeria's membership of the ECOWAS, effect of restructuring the public sector, etc.

ACC 399 Accounting SIWES (3 Units)

The University /Department should arrange for students' placement in accounting firms, banks, industrial environment to enable them gain practical experience. Students are to report their experiences.

400 LEVEL ACCOUNTING

ACC 411 Advanced Financial Accounting and Reporting (3 Units)

Further studies on IFRS Reporting: 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 returns, Royalties, Containers, Consignments, Investments and Securities, Bills of Exchange and Pension Fund. Accounting for Banks and Insurance Industries, with special reference to relevant legislations. 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.

ACC412 Public Sector Accounting & Reporting II (3 Units)

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 (IPSAS 24), the Use of Audit Department, Accounting for Local Government, Educational and Health institutions. History and evolution of IPSAS (Meaning, Objective, Scope, Due process, Convergence of IPSAS with IFRS). Detailed studies on IPSAS Reporting.

ACC 413 Taxation II

(3 Units)

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, inter-vivos and transfer on death, and computation of transfer. Application of IAS 12 (Income Tax)

ACC 414 Auditing, Assurance & Investigation

(3 Units)

This course should cover meaning and evolution of Auditing, assurance & Investigation. Typologies; international auditing standards; public sector auditing standards; planning the audit; audit risk assessment; executing the audit; audit and investigation in a computerised environment; audit review and reporting.

ACC 415/425 International Accounting I & II

(6 Units)

Historical background to International Accounting, the Concepts of international and universal Accounting, International Accounting organizations, International Accounting Standards not covered by IFRS. Other emerging IFRS. 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.

ACC 416 Financial Management

(3 Units)

The nature, scope and purpose of Financial Management; Sources and costs of Short, Medium and Long-term Finance; Sources and problems of new financing, Capital budgeting; Management of working capital. Analysis and interpretation of basic financial statements; Business mergers and take-overs; Determinants and Implications of Dividend policy, Valuation of shares, Assets and Enterprises. Risks of Finance and methods of avoiding them. Banking systems and Industrial finance, Mortgage Finance, Capital Structure of Nigerian firms. Introduction to Financial derivatives, issues in international financial management.

ACC 422 Accounting Theory

(3 Units)

This course is designed to introduce the students to theories of financial accounting. At the end of the course the students should have learnt theories surrounding most accounting practices. Areas of to cover include a review of basic accounting procedures, including the rationale of financial accounting and the economic foundations of accounting generally, elements of the history of accounting, working papers and interpretations of financial statements, including the analysis of working capital and statements of the cash flows, generally accepted accounting principles and net income concepts, including the valuation of stock and work-in-progress.

ACC 423: Executorships, Bankruptcy & Liquidation

(3 Units)

The course introduces students to situations that lead to business cessation and the related bankruptcy conditions that affect the application of the going concern. It examines legal, economic, financial and managerial implications

of possible or actual cessation of business and the procedures involved. A careful study and applications of Bankruptcy Act, Companies and Allied Matters Act as far as liquidation of firms is concerned will be examined. Financial statements preparation, statement of Affairs, Deficiency/Surplus Accounts, Liquidators Accounts etc will be covered, Deeds of arrangements, rules disposition of property by wills and letters of administration, law and accounts relating to the administration of insolvent estates, trusteeship, Trusteeship relating to the administration insolvent estates, trusts and estates of deceased persons. Corporate collapses etc.

ACC 424 Research Projects/Original Essay (6 Units)

Developing students' skill in analyzing and writing reports based on an empirical or library study of a specific subject matter or topic in relevant areas of Accounting, Finance Auditing, Taxation and Corporate Information System. Students should present a research-based report of not less than 2,000 words at the end of the session.

BUS 411: Business Policy and Strategy (3 Units)

The course equips the students with the analytical tools for understanding the dynamics of the business environment in a globalized world. It enables the students to acquire the latest methods and means of developing strategic decisions. It also exposes the students to the dynamics of strategy, conceptual frameworks and models for the analysis of competitive situations and rudiments of strategic management

Topics to be covered include: corporate strategy relating to the environment, and opportunities and constraints facing business organizations, with particular reference to the following strategic areas: organization; execution and evaluation of decisions; corporation and society; corporation and government; and case studies and analysis

BUS 421 Business Decision Analysis (3 Units)

Elements of Decision analysis, types of decision situations, decision trees, operational research to decision 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.

Appendix I

RULES AND REGULATIONS GUIDING STUDENT CONDUCT DURING EXAMINATIONS

1. The following qualifies students to enter the examination hall;
 - a. Student name is on the list provided by the course lecturer
 - b. The student is properly and neatly dressed using the school dress code for the day of the week.
 - c. The student is wearing his/her HUNI identity card with the picture part prominently displayed in front.
 - d. The men are clean-shaven with low cut hair
 - e. The women's hair is neatly done
 - i. No extensions longer than the shoulder-length
 - ii. No odd-coloured extensions (only dark brown and black are acceptable)
2. Students must enter the examination hall with only pens, pencils, a mathematical set, and a calculator.
3. No student will be allowed into the hall with extraneous materials
 - i. Paper strips with written information regardless of whether the information is related to the course or not.
 - ii. Telephones
 - iii. Earpieces
 - iv. Writings on any part of their bodies
4. Examination starts and ends at the exact time listed on the timetable.
 - a. Tardiness is not allowed: Students must be at the examination hall 30 minutes before the start time listed on the timetable.
 - b. Any student who comes late, up to 30 minutes after the examination starts, **may** be allowed into the hall but will **not** be given extra time.
5. During the examination;
 - a. No communication between the students is allowed.
 - b. Students should ensure that they sign the attendance register. That is proof that you were indeed in the examination hall. Students should ensure that they fill in all information required in the attendance sheet (Matric number, course code, course name, script number, date, signature, etc).
 - c. No student shall be given an extra sheet unless the invigilator examines the answer booklet and confirms that it has been completely used.

- d. All rough work must be done on the answer booklet! The student should just draw a single straight line across to cancel. Tipex or 'white out' fluid is **NOT** allowed.
 - e. Students are not allowed to talk to or request 'help' with the questions or answers from the invigilators or supervisors during the examination.
 - f. Students are not allowed to leave the examination hall unless it's an emergency
 - i. If a student must leave the examination hall, he/she shall be accompanied by an invigilator or someone assigned by the examination supervisors.
 - g. Students should be aware that the Chief Examiner and/or the Supervisors shall come into the hall unannounced at any time during the examination.
6. At the end of the examination, the student should ensure that his/her script is collected by the invigilator.
 7. The student is prohibited from carrying out, aiding, and abetting direct or indirect leakage of examination questions.
 8. It is illegal for a student to ask a course lecturer to change marks to improve his/her course grades or for someone else.
 9. No student should allow or aid another student to substitute freshly prepared answer scripts for those used during an examination.
 10. No student should Initiate or request the correction of an approved result/grade based on false claims.

Appendix II

THE EXAMINATION BOARD

1. Chief Examiner is the Vice-Chancellor
2. Examination Supervisors:
 - a. Dr. Antor Odu Ndep
 - b. Dr. Helen Uzezi Wara
3. Examination Officers:
 - a. Mr. Anthony Ibe (Computing & Sciences)
 - b. Mr. Amaechi Igharo (Management & Social Sciences)
4. Examination Secretariate is Dr. Ndep's office at the Academic Block (labeled HOD Public Health)

ORGANIZATION AND CONDUCT OF EXAMINATIONS

11. The following qualifies students to enter the examination hall
 - a. Student name is on the list provided by the course lecturer

- b. The student is properly and neatly dressed using the school dress code for the day of the week.
 - c. The student is wearing his/her HUNI identity card with the picture part prominently displayed in front.
 - d. The men are clean-shaven with low cut hair
 - e. The women's hair is neatly done
 - i. No extensions longer than the shoulder-length
 - ii. No odd-coloured extensions (only dark brown and black are acceptable)
12. Students must enter the examination hall with only pens, pencils, a mathematical set, and a calculator.
- a. No student will be allowed into the hall with extraneous materials
 - i. Paper strips with written information regardless of whether the information is related to the course or not.
 - ii. Telephones
 - iii. Earpieces
 - iv. Writings on any part of their bodies
13. Examination starts and ends at the exact time listed on the timetable.
- a. Tardiness is not allowed: Students must be at the examination hall 30 minutes before the start time listed on the timetable.
 - b. Any student who comes late, up to 30 minutes after the examination starts, may be allowed into the hall but will not be given extra time.
14. During the examination;
- a. No communication between the students is allowed.
 - b. Students should ensure that they sign the attendance register. That is proof that you were indeed in the examination hall. Students should ensure that they fill in all information required in the attendance sheet
 - c. No student shall be given an extra sheet unless the invigilator examines the answer booklet and confirms that it has been completely used.
 - d. Students are not allowed to talk to or request for 'help' by the invigilators or supervisors during the examination.
 - e. Invigilator is prohibited from allowing a student to substitute freshly prepared answer scripts with those he/she used in the examination hall.
 - f. Students are not allowed to leave the examination hall unless it's an emergency
 - i. If they must leave the examination hall, they shall be accompanied by an invigilator or someone assigned by the examination supervisors.
 - g. The Chief Examiner and/or the Supervisors shall come into the hall unannounced at any time during the examination.

15. At the end of the examination;
 - a. The invigilators and examination officer must ensure that the number of scripts tallies with the number of students who wrote the examination.
 - b. The scripts, attendance register, and question paper must be neatly placed into an envelope.
 - c. The Examination officer takes the envelope to the secretariat
 - d. The course lecturer is given the envelope in the presence of the examination supervisors.
16. The course lecturer is prohibited from;
 - a. Carrying out, aiding, and abetting direct or indirect leakage of examination questions to students.
 - b. Helping students to answer questions during an examination.
 - c. Changing marks to pass or victimize a student.
 - d. Allowing or aiding a student to substitute freshly prepared answer scripts for those used during an examination.
 - e. Initiating or requesting correction of an approved result/grade based on false claims.
 - f. Withholding or destroying a script or grade to enable a student to qualify for a (special) supplementary examination.