

**HAVILLA UNIVERSITY NDE, IKOM**  
**CROSS RIVER STATE, NIGERIA**

**FACULTY OF MANAGEMENT AND SOCIAL SCIENCES**  
**DEPARTMENT OF TAXATION**



**B.SC. TAXATION**  
**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

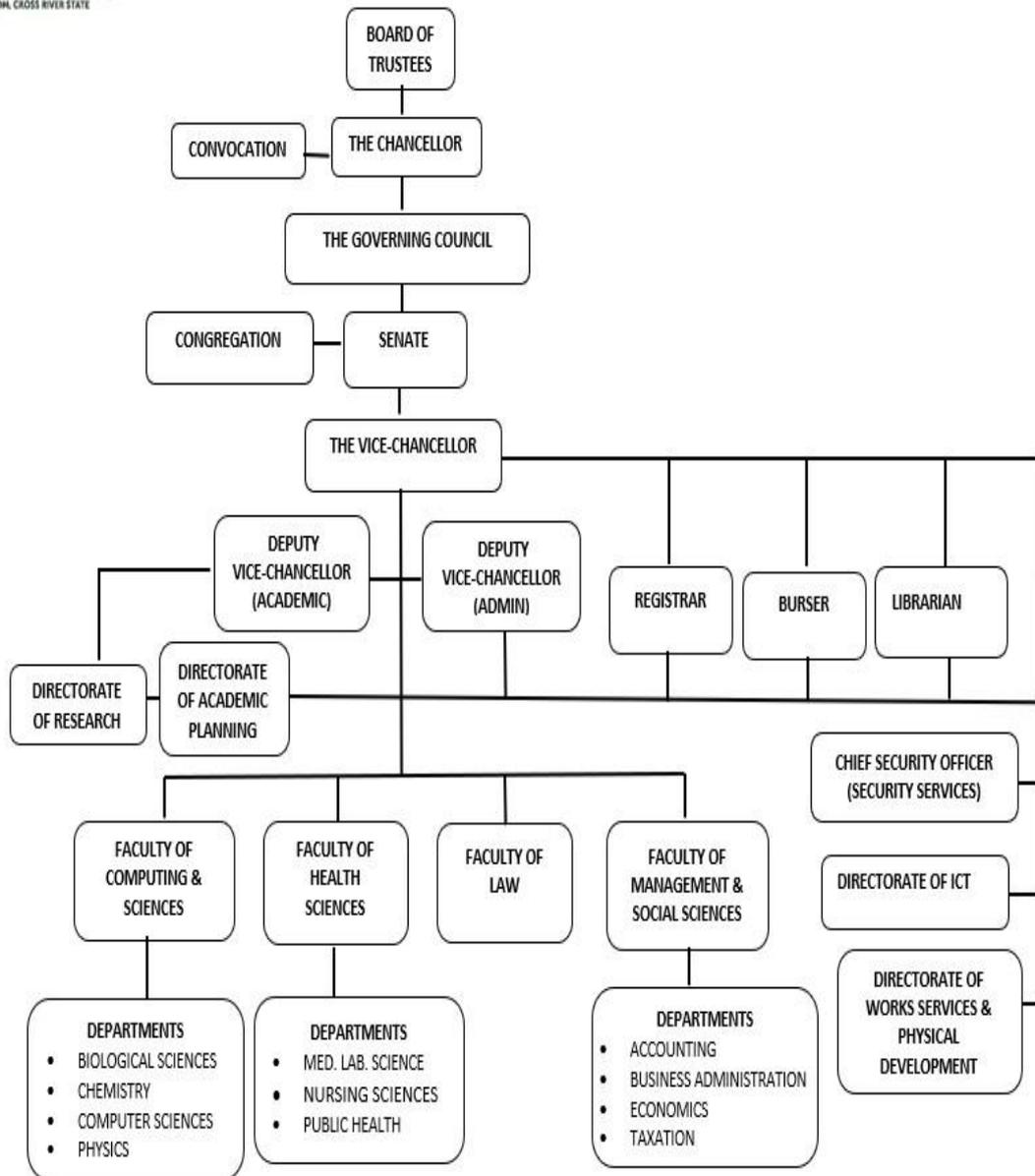
**Other Officers**

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**

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

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	NAME OF STAFF	DISCIPLINE	QUALIFICATION	RANK	POSITION
1	Antor Ndep	Public Health	B.Sc., MPH, DrPH	Senior Lecturer	Lecturer

#### DEPARTMENT OF NURSING SCIENCES

S/N	NAME OF STAFF	DISCIPLINE	QUALIFICATION	RANK	POSITION
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
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### FACULTY OF MANANGEMENT AND SOCIAL SCIENCES

#### DEPARTMENT OF ACCOUNTING

1	Mr. Kondo Augustine Kondo	Account Staff	MSC. BSc.	Account Officer 1	Accountant
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#### DEPARTMENT OF BUSINESS ADMNISTRATION

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
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#### GENERAL STUDIES UNIT

S/N	NAME OF STAFF	DISCIPLINE	QUALIFICATION	RANK	POSITION
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					<b>TI ON</b>
1	Peter Augustine Silas	Linguistics	PhD., MSc. BSc	Lecturer II	Lec tur er
2	Benson Efegadi Egugozie	French in International Relations	Ph.D., MSc., BSc.	Lecturer II	Lec tur er
<b>CORPERS</b>					
<b>S/N</b>	<b>NAME OF STAFF</b>	<b>DISCIPLINE</b>	<b>QUALIFI CATION</b>	<b>RANK</b>	<b>PO SI TI ON</b>
1	Efosa Prosper Osarumwen se	Science Laboratory Technology (Physiology & Pharmacology)	BSc.		
2	Madonna Chinechere m Ezeoke	Parasitology & Entomocology	BSc.		
3	Kim Danladi	Buiding Technology	HND		
4	Mabel Ngwoke	Pure and Industrial chemistry	BSc.		
5	Morowooluw a Dami Omowonuola	Economics	BSc.		
6	Nnebedum Glory	Mechanical Engineering	BSc.		
7	Deborah Ayomide Babarinde	Biochemistry	BSc.		
8	Fidelis Ndubuisi Asu	Accounting	BSc.		
<b>BURSARY</b>					
<b>S/N</b>	<b>NAME OF STAFF</b>	<b>DISCIPLINE</b>	<b>QUALIFI CATION</b>	<b>RANK</b>	<b>PO SI TI ON</b>
c	Mr. Kondo Augustine Kondo	Account Staff	MSC. BSc.	Account Officer 1	Ac co un

					tant
<b>SECURITY OFFICERS</b>					
<b>S/N</b>	<b>NAME OF STAFF</b>	<b>DISCIPLINE</b>	<b>QUALIFICATION (specify)</b>	<b>RANK</b>	<b>POSITION</b>
1	Mr. Shagari Mohammed				Security officer
2	Mr. Donald Moses				
3	Mr. Kingsley Nsing Akonjom				
<b>S/N</b>	<b>NAME OF STAFF</b>	<b>DISCIPLINE</b>	<b>QUALIFICATION (specify)</b>	<b>RANK</b>	<b>POSITION</b>
1	Millicent Ajam		O'level		Cleaner
2	Mrs. Mary Ndoma		O'level		Cleaner
3	Maureen Ibangha Bassey		O'level		Cleaner
4	Alice Ukwudi Ibanye		O'level		Cleaner
<b>VEGETATION CONTROL</b>					
<b>S/N</b>	<b>NAME OF STAFF</b>	<b>DISCIPLINE</b>	<b>QUALIFICATION (specify)</b>	<b>RANK</b>	<b>POSITION</b>
1	Enyani Nsed Ekara				Gardener

## 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 the total number of credit units from courses registered for that semester gives the Grade Point Average (GPA). The GPA is for one semester only. By the end of the semester, all Year One (100 Level) students normally get their first GPA.

**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**

<b>COURSE</b>	<b>CREDIT UNIT (X)</b>	<b>GRADE SCORE AND GRADE POINT (W)</b>	<b>TOTAL CREDIT POINTS (XW)</b>	<b>GPA = <math>\frac{\sum XW}{\sum X}</math></b>
GSS 101	2	B = 4	8	<b><math>\frac{65}{18}</math> =3.61</b>
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	
<b>TOTAL</b>	<b><math>\sum X = 18</math></b>		<b><math>\sum XW = 65</math></b>	

### 3.0 CONDITIONS FOR PROBATION AND WITHDRAWAL

#### ❖ Probation conditions

Probation is a status granted to any student whose academic performance falls 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.

<b>Cumulative Grade Point Average (CGPA)</b>	<b>Class of Degree</b>
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**

**GENERAL STUDIES COURSES FOR FIRST SEMESTER**

s/n	Course Code	Course Title	Credit Units
<b>100 LEVEL</b>			
1	GST 101	Communications in English I	2
2	GST 105	Use of Library, Study Skills & Information Communication Technology (ICT)	2
3	GST 103	Nigerian Peoples & Culture	2
<b>200 LEVEL</b>			
1	GST 203	History & Philosophy of Science	2
<b>300 LEVEL</b>			
2	GST 301	Introduction to Entrepreneurial Skills	2

**GENERAL STUDIES COURSES FOR SECOND SEMESTER**

s/n	Course Code	Course Title	Credit Units
<b>100 LEVEL</b>			
1	GST 106	Logic Philosophy & Human Existence	2
2	GST 102	Communication in English II	2
3	GST 104	Communication in French	2
<b>200 LEVEL</b>			
1	GST 202	Peace Studies & Conflict Resolution	2
2	GST 204	Introduction to Entrepreneurial Studies	2

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

**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

## **DEPARTMENT OF TAXATION (B.Sc. Taxation)**

### **6.0 PHILOSOPHY OF THE PROGRAMME**

The general philosophy of undergraduate training in Taxation is to 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 fields of Taxation Administration and Management. As a major fiscal policy instrument available to governments to regulate the economy, degree programme in Taxation will equip graduates with necessary knowledge in tax practice and administration as well as formulation of tax policy with a view to enhancing economic growth and development at both national and international levels.

### **6.1 OBJECTIVES OF THE PROGRAMME**

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

- a. To produce high level taxation manpower that can contribute to the development of taxation practice through researches and publications.
- b. Provide basic knowledge and skills needed for the understanding and analysis of problems related to the taxation and 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 taxation problems;
- d. Develop in students, leadership and interpersonal relations skills in tax management.
- e. Provide training aimed at improving and upgrading the existing and potential manpower needed for national development.

## 7.0 DETAILED DESCRIPTION OF ACADEMIC PROGRAMMES AND COURSES

### 100 LEVEL

#### FIRST SEMESTER

Course Code	Course Title	Status	Credit Units
HUN 101	God factor and 21 <sup>st</sup> 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
ACC 111	Introduction to Accounting I	C	3
BFN 112	Quantitative Methods 1	C	3
HRM 111	Introduction to Behavioral Science I	C	3
BUS 111	Introduction to Business	C	3
ECO 111	Principles of Economics I (Micro)	C	3
POL 111	Introduction to Political science	C	3
<b>TOTAL CREDIT UNITS</b>			<b>26</b>

#### SECOND SEMESTER

Course Code	Course Title	Status	Credit Units
HUN 102	God factor and 21 <sup>st</sup> 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
ACC 121	Introduction to Accounting II	C	3
BFN 122	Quantitative Methods II	C	3
ECO 121	Principles of Economics II(Macro)	C	3
ENT 121	Foundation Course in Entrepreneurial Studies	R	2
HRM 121	Introduction to Behavioral Science II	C	3
POL 121	Basic Forms and Organization of Government		2
GST 121	Peace Studies and Conflicts Resolution		2
<b>TOTAL CREDIT UNITS</b>			<b>26</b>

**200 LEVEL****FIRST SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
HUN 201		R	1
HUN 221		R	1
GST 211	Environment and Sustainable Development	C	2
ACC 211	Financial Accounting & Reporting I	C	3
BUS 211	Principles of Management	C	3
BUS212	Business Statistics I	C	3
ECO 211	Micro Economic Theory I	C	3
TAX211	Nigeria Legal System I	C	2
TAX 212	Introduction to Taxation I	C	3
GST 203	History and Philosophy of Science	R	2
TAX 213	Personal Income Taxation I	C	3
<b>TOTAL CREDIT UNITS</b>			<b>26</b>

**SECOND SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
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
ACC 221	Financial Accounting & Reporting II	C	3
ACC 224	Accounting ethics and corporate Governance	C	2
BUS 222	Business Statistics II	C	3
ECO 221	Macro-Economic Theory II	C	3
TAX 221	Nigeria Legal System II	C	2
TAX 222	Introduction to Taxation II	C	3
TAX 223	Personal Taxation II	C	3
<b>TOTAL CREDIT UNITS</b>			<b>27</b>

**300 LEVEL****FIRST SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
HUN 301		R	1
HUN 311		R	1
GST 311	Introduction to Entrepreneurial Skills	R	2
ACC 311	Intermediate financial Accounting & Reporting I	C	3
TAX 311	Revenue Law	C	3
TAX 312	Corporate Information system	C	3
TAX 313	Business Law I (Mercantile law)	C	3
TAX 314	Computer Application	C	3
TAX 315	International Taxation I	C	3
<b>TOTAL CREDIT UNITS</b>			<b>22</b>

**SECOND SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
HUN 302		R	1
HUN 312		R	1
ACC 321	Intermediate Financial Accounting & Reporting II	C	3
BFN 323	Public Finance	C	3
BUS 322	Research Method in Taxation	C	3
ENL 321	Business Communication	C	3
TAX 322	Introduction to Computer	C	3
TAX 323	Business Law II (Company Law)	C	3
TAX 324	Business Taxation II	C	2
TAX 325	International Taxation II	C	2
<b>TOTAL CREDIT UNITS</b>			<b>24</b>

**400 LEVEL****FIRST SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
HUN 401		R	1
HUN 402		R	1
ACC 412	Advanced Financial accounting & Reporting I	C	3
ACC 416	Oil and Gas Accounting	C	3
TAX 411	Tax Research Project I	C	3
TAX 412	Tax Audit and Investigations I	C	3
TAX 413	Tax Management and Practice I	C	3
TAX 414	Revenue Practice	C	3
TAX 415	Tax Policy	C	3
<b>TOTAL CREDIT UNITS</b>			<b>23</b>

**SECOND SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
HUN 402		R	1
HUN 412		R	1
ACC 422	Advanced Financial Accounting & Reporting II	C	3
TAX 421	Tax research project II	C	3
TAX 422	Tax Audit and Investigation II	C	3
TAX 423	Tax Management and Practice II	C	3
TAX 424	Indirect Taxation	C	3
TAX 425	Ethical Issues in Taxation	C	2
TAX 426	Oil, Gas and other Minerals Taxation	C	3
<b>TOTAL CREDIT UNITS</b>			<b>22</b>

**DIRECT ENTRY PROGRAMME FOR TAXATION**

**200 LEVEL**

**FIRST SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
HUN 101	The God factor and 21 <sup>st</sup> 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
BUS 211	Principles of Management	C	3
BUS212	Business Statistics I	C	3
ECO 211	Micro Economic Theory I	C	3
TAX211	Nigeria Legal System I	C	2
TAX 212	Introduction to Taxation I	C	3
GST 203	History and Philosophy of Science	R	2
TAX 213	Personal Income Taxation I	C	3
<b>TOTAL CREDIT UNITS</b>			<b>31</b>

**SECOND SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
HUN 102	The God factor and 21 <sup>st</sup> 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
ACC 221	Financial Accounting & Reporting II	C	3
ACC 224	Accounting ethics and corporate Governance	C	2
BUS 222	Business Statistics II	C	3
ECO 221	Macro-Economic Theory II	C	3
TAX 221	Nigeria Legal System II	C	2
TAX 222	Introduction to Taxation II	C	3
TAX 223	Personal Taxation II	C	3
<b>TOTAL CREDIT UNITS</b>			<b>34</b>

### 300 LEVEL

#### FIRST SEMESTER

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
HUN 301		R	1
HUN 311		R	1
GST 311	Introduction to Entrepreneurial Skills	R	2
ACC 311	Intermediate financial Accounting & Reporting I	C	3
TAX 311	Revenue Law	C	3
TAX 312	Corporate Information system	C	3
TAX 313	Business Law I (Mercantile law)	C	3
TAX 314	Computer Application	C	3
TAX 315	International Taxation I	C	3
<b>TOTAL CREDIT UNITS</b>			<b>22</b>

#### SECOND SEMESTER

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
HUN 302		R	1
HUN 312		R	1
ACC 321	Intermediate Financial Accounting & Reporting II	C	3
BFN 323	Public Finance	C	3
BUS 322	Research Method in Taxation	C	3
ENL 321	Business Communication	C	3

TAX 322	Introduction to Computer	C	3
TAX 323	Business Law II (Company Law)	C	3
TAX 324	Business Taxation II	C	2
TAX 325	International Taxation II	C	2
<b>TOTAL CREDIT UNITS</b>			<b>24</b>

**400 LEVEL**

**FIRST SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
HUN 401		R	1
HUN 402		R	1
ACC 412	Advanced Financial accounting & Reporting I	C	3
ACC 416	Oil and Gas Accounting	C	3
TAX 411	Tax Research Project I	C	3
TAX 412	Tax Audit and Investigations I	C	3
TAX 413	Tax Management and Practice I	C	3
TAX 414	Revenue Practice	C	3
TAX 415	Tax Policy	C	3
<b>TOTAL CREDIT UNITS</b>			<b>23</b>

**SECOND SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
HUN 402		R	1
HUN 412		R	1
ACC 422	Advanced Financial Accounting & Reporting II	C	3
TAX 421	Tax research project II	C	3
TAX 422	Tax Audit and Investigation II	C	3
TAX 423	Tax Management and Practice II	C	3
TAX 424	Indirect Taxation	C	3
TAX 425	Ethical Issues in Taxation	C	2
TAX 426	Oil, Gas and other Minerals Taxation	C	3
<b>TOTAL CREDIT UNITS</b>			<b>22</b>

## **9.0 COURSE DESCRIPTION FOR DEPARTMENT OF TAXATION**

### **General Studies Courses**

#### **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.

**100-LEVEL COURSES**

**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: Introduction to Accounting I (3 Units)**

This foundation course in Accounting aims at exposing the student to basic techniques of classifying and recording the different types of costs and revenues associated with transactions and compiling simple financial reports. Topics covered include: Brief History of the development of accounting, definition, branches of accounting, users, uses and qualities of accounting information; basic accounting concepts, procedures and practices; measurement of assets, liabilities, income and costs, accounting equation, bookkeeping (books of primary entry, ledgers, bank reconciliation statements, etc); the trial balance; uses of suspense accounts, preparation of financial statements; differences between cash discount and trade discount, reserves and provisions, etc. conceptual framework for the preparation and presentation of financial statements, introduction to SAS 1 & 2 and other equivalent IAS, IFRS etc.

**BFN 112: Quantitative Methods I**

**(3 Units)**

This course deals with basic calculus necessary for analyzing and understanding many aspects of economic theory. A brief review of elementary algebra and geometry is desirable. Contents include the number system, exponents and roots, equations, simultaneous and quadratic equations, logarithms, functions of one variable, free optimization (maxima and minima) functions of several variables-partial differentiations, integral calculus. All topics are to include relevant business applications. The second aspect of this course introduces the students to the principles of production planning and control, concept, production systems, types of production management” decision making in production management, plant location, plant layout, product and process design and application of case analysis.

**HRM 111: Introduction to Behavioural Science I**

**(3 Units)**

This course introduces the students to the essence and foundations of the behavioural sciences. It exposes the student to relevant areas of knowledge in the fields of psychology sociology, political science, economics, philosophy and history. It is designed to provide the students with the key concepts for understanding; describing, analyzing and predicting behaviour in a variety of work settings, particular attention is paid to such issues as: the meaning and dimensions of behaviour and emotions, the nature of individuals and individual differences, personality theories, motivation, perception and social behaviour and interaction, and psychopathological states.

**BUS 111: Introduction to Business I**

**(3 Units)**

The objective of this course and BUS121 is to introduce the student to the elements of Business Administration. Topics covered include: concept and survey of Business, the modern business world, the composition, nature and function of the business organization as well as its role as a social and economic unit.

**ECO 111: Principles of Economics 1 (Micro)**

**(3 Units)**

It is an introductory course on the macro-economic aspects of economic theory. Topics covered include the subject matter of economics and basic economic problems: national income accounting include elementary models of income and employment; money and banking; employment and unemployment; public finance including government budgets; international trade; balance of payments and commercial policies; development planning.

**POL 111: Introduction to Political Science**

**(3 Units)**

The course introduces students to the nature of politics, its organization and its study. Emphasis is placed on the foundation of politics as a system of

political life. The course also acquaints students with the problem of application of the scientific method to the study of politics, to the history and various approaches of the subject matter and to a number of basic concepts in Political Science.

**ACC 121: Introduction to Accounting II (3 Units)**

Pre-requisite ACC111 More detailed treatment of topics discussed in ACC 111. Attention will be focused on the preparation and presentation of simple financial statements for sole trader, partnerships, and limited liability companies. There is also a discussion of the elementary accounting theory relating to depreciation and inventory valuation, end of year adjustments, introduction to manual, mechanical and electronic system of bookkeeping. Introduction to SASs, and IAS, IFRS etc.

**BFN 122: Quantitative Methods II (3 Units)**

This course is an extension of BFN 112 and it is in two parts. The first part completes the course on calculus by examining functions of several variables. Specific topics include total differentiation, free optimization of functions of several variables and constrained optimization-method of substitution and Lagrange multipliers. The second part of the course concentrates on linear algebra-vectors direction and magnitude of growth and development in developed and developing countries such as Nigeria. The third aspect of the course handles further principles of production planning and control. Topics covered in this area include the following: planning, the nature and purpose of planning, strategic planning, premising forecasting and rules forecasting, demand forecasting, planning for production, linear programming models, planning, organizing and controlling the conversion process, the strategic rules of operations, some important trade up decision in manufacturing, operations analysis, planning for operations, job design, production/operation standards and work measurement.

**ECO 121: Principles of Economics II (Macro) (3 Units)**

This course is a continuation of ECO111. This is essential an introductory course, which focuses on microeconomic theory. Topics covered include the theory of production, factors of production, theories of demand, supply and pricing and output under perfect competition. Others are Monopoly, monopolistic competition and Oligopoly, the theory of distribution.

**HRM 121: Introduction to Behavioural Science II (3 Units)**

This is a continuation of BUS I2I. Attention here is focused on groups and group dynamics, the organisational work context of behaviour, power, politics and decision making in organisations, leadership and communication, organisation development and change, the structure and development of attitudes, morality,

aggression and equity in society, and knowledge and its social as well as ideological basis. With the help of conceptual analysis based on experiential learning the student is helped to understand the behavioural foundations of organisational functioning.

**POL 121: Basic Forms and Organization of Government (3 Units)**

The course identifies and introduces students to the basic forms of government and the variety of their organization. Various regimes are identified and compared in terms of their institutional similarities and the basic ideas on which the regimes are founded. Students are also introduced to the principles comparative government; and to the similarities and dissimilarities in political values, institutional arrangements, bureaucratic structures, leadership and administrative styles.

**200 LEVEL COURSES**

**ACC 211: Financial Accounting & Reporting I (3 Units)**

Pre-requisites ACC 111/121 Revision of trial balance, suspense accounts, adjustments and the preparation and presentation of final accounts. Also total/control accounts incomplete records, account of clubs and societies, farmers' accounts, voyage & solicitors accounts, inventory valuation and bills of exchange, electronic money transfer, detailed treatment of SAS 3, SAS 4 and equivalent IAS, IFRS etc.

**BUS 211: Principles of Management (3 Units)**

The course is a general introduction to the concept, principles, processes and significance of management in the context of a changing socio-economic environment particularly in developing nations. Other issues discussed are the role of management and the management functions of planning, organizing, staffing, communication, coordination, motivation, directing and controlling.

**BUS 212 Business Statistics I (3 Units)**

The emphasis in this course will be on descriptive statistics. Topics include: Organization and display of data, summation notation, measure of central tendency, and measure of dispersion, frequency, histogram, permutation and combinations. Elementary regression and correlation analysis, elementary probability, binomial and poisson distributions.

**ECO 211: Micro-Economic Theory 1**

**(3 Units)**

This course deals at the intermediate level with that part of economics, which is primarily concerned with the study of relationships between broad economic aggregates. Topics to be covered include national income (accounting and determination) aggregate saving and consumers' expenditure, investment, employment, money supply, price level, balance of payment. The course attempts to explain the determinants of the magnitudes of these aggregates and their rates of change-over time. It looks at government expenditure particularly in developing countries such as Nigeria (budget), taxation, monetary policy in determining the general level of economic activity under static and dynamic equilibrium.

**TAX 211: Nigeria Legal System 1**

**(2 Units)**

Definitions of Law, natures and functions of law, classification of law, kinds of justice, law and morality, description of criminal and civil procedures, substantive and procedure laws, and freedom, law and safety, law and legitimacy, law and sovereignty, legal reasoning and approach to problems, legal reasoning, in judicial process. Judicial precedent and hierarchies of courts, customary courts, district, Magistrate, Federal High Court, High Court, court of Appeal and Supreme Court. Interpretation of statutes, vagueness, ambiguity, etc. Sources of Law: Primary Sources: - (1) Statutory materials, judicial materials, subsidiary legislation (ii) Secondary Sources: - books, pamphlets, letters speech, interviews etc. and use of sources materials. Methods of Social Controls through law- panel methods, grievance/remedial methods, private arranging methods. Constitutive Methods, Administrative/Regulation Method, Fiscal Methods, Conferral of Social benefits Methods.

**TAX 212: Introduction to Taxation 1**

**(3 Units)**

Taxation Principles: Tax as a creation of law, Chargeability of tax; Income chargeable. Definition of Trade, Business, Profession, Vocation, Test of Trade, Definition of employment. Differences between employment and engagements on contract. Revenue Income/Expense, Capital Income/Expense. Principles of Residence and permanent establishment. Measurement of Income, Income Recognition and accounting fiscal year. Taxation of Income/Profit: Taxable income, Investment income and others. Allowable expenses, Qualifying Capital Expenditure, Capital Allowance, Non-Taxable income. Adjustment of income for tax purposes, Loss Relief, Change of Accounting date, Commencement rule and cessation rule of business. Withholding taxes, Capital gains tax.

**TAX 213: Personal Income Taxation I**

**(3 Units)**

Taxation of Companies in Special Circumstances: Insurance Companies: Unit Trusts, Mergers, Acquisitions, Takeovers and Restructuring, Non-Resident Companies, Air Transportation and Shipping, Industrial Development (Pioneer Legislation), Banks and other financial institutions. Agricultural Businesses. Education Tax: Persons Chargeable. Determination, assessment and collection of tax, Administration, objections and appeal procedures. Relationship with Companies Income Tax Act (CITA) and Petroleum Profit Tax Act (PPTA), Treatment of Taxation in Companies Accounts, Capital Gains Tax.

**ACC 221: Financial Accounting & Reporting II**

**(3 Units)**

Pre-requisite ACC211 Miscellaneous accounting topics including manufacturing accounts, consignments, goods on sale or return, royalties, containers, hire purchases and sinking funds. Introduction to the analysis and interpretation of financial statements, Ratio analysis uses, limitations, standards of comparison; trend, percentage, common-size financial statements, vertical, horizontal, industry, intra and inter-firm analyses, factors to consider in firm's analysis, cash flow statement, hire purchase. Treatment of SAS 18 and the equivalent IAS and IFRS.

**ACC 224: Accounting Ethics and Corporate Governance**

**(2 Units)**

The Nature and Development of Professional Ethics, Fundamental Elements of Accounting Profession and Principles of Professional Ethical Code, Self-Regulation and Professional Ethics, Professional Independence and Objectivity, Ethical Issues in Professional Accounting Practice, Audit Engagement, Conflicts of Interest and Confidentiality, Ethics Tools, Ethical Guidance for Non-accounting services, Ethical Guidance for members in Business, the Nature of Business, the Nature of Business ethic, the ethical code of Business, enforcement of code of ethics and Financial reporting council.

**BUS 222 Business Statistics II**

**(3 Units)**

This course is divided into two parts, the first part which is the introductory aspect, introduces the students to Descriptive Statistics and Basic concepts in probability theory. The Descriptive part includes such topics as the construction and interpretation of Tabular Data. Visual Presentation of Data, Computer and Interpretation of various Measures of Location, Dispersion and price indices, Probability, Permutation and Combinations, conditional probability and Bayes theorem. The second part builds on the Basic Concept of probability theory and introduces the student to probability Distributions

and Inferential Statistics. Topics include Visual Tabular and Algebraic Derivation and interpretation, Computation of Expectation and Study of the Normal Distribution, and Chi-square Distributions. Topics in Interval Statistics include Estimations and their Properties, Confidence Intervals and Hypothesis testing, plus elementary Regression.

**ECO 221: Macro-Economic Theory 11**

**(3 Units)**

The course deals with micro- economics at intermediate level. Theory of consumer behavior: utility approach, indifference curve approaches, topics in consumer demand; market structures output and pricing under various market structures (in developed and developing countries, such as Nigeria). Perfect Competition, monopoly, monopolistic, oligopolistic markets and the theory of distribution.

**TAX 221: Nigeria Legal System II**

**(2 Units)**

Reception and application of English Law 1861 – 1960 Customary Law, Role of the Judiciary and History and Development of the Courts, Legal Aid and advice, Legal professional, Legal education in Nigeria. Superior and Inferior Court of Records, Appointment and tenure of Judges, Customary Courts of Reception Nigeria, Superior and Inferior Courts of Record, Appointment and Tenure of Judge, Customary Court of Appeal, Sharia Court of Appeal, tribunals (add thing relevant).

**TAX 222: Introduction to Taxation II**

**(3 Units)**

Computation of Tax Liability of Individuals: Earned Income, Unearned Income, Reliefs. Income Tax Aspects of Trust, etc.: Trust, Settlement, Estates, Partnership: Commencement, Dissolution and New Admissions. Tax assessment and collection. Offences, Penalties and tax enforcement, Objections/Appeals Process. Other area covered by this course include: Tax Administration; The constitutional powers of the three tiers of government to impose tax. The composition, rights, powers and functions of the various tax organs. The Joint Tax Board, the Federal Board of Inland Revenue, the State Board of Internal Revenue. The Body of Appeal Commissioners, Technical Committee of the Board (to include both Federal and States). The Judicial System.

**TAX 223: Personal Income Taxation II**

**(3 Units)**

Topics covered in this area include: Withholding Tax, Value Added Tax: Characteristics, Valuable Goods and Services. Exemptions: Determination, assessment and collection of the taxes, Administration, Objections/Appeal Procedure, Offences and Penalties. Definition of Output and Input taxes and their respective mutual relationship. Stamp Duties: Constitutional Distribution of jurisdiction amongst the tiers of Government in Nigeria. Transactions liable to stamp duties. Head of charges: Administration, Objections/Appeal Procedure. Custom/ Excise Duties: Definition, Administration, Assessment and Collection Procedures. Incentive Scheme such as :(a) Duty Drawback and (b) Manufacturing in Board Scheme. Sales Tax.

**300-LEVEL COURSES**

**ACC 311: Intermediate Financial Accounting & Reporting 1** **(3 Units)**

Pre- requisite ACC 211/221 This course is designed to review the financial accounting courses studied up to ACC 221 and take the students into more difficult topics. The course will also acquaint the students with accounting procedures and financial control of international businesses. Topics include; partnership law and accounts including admission, dissolution and liquidation, joint venture, contract account, department and branch accounts, including foreign branches.

**TAX 311: Revenue Law**

**(3 Units)**

This course talks about the Nature and Purpose of Taxation. Definition of tax Differences between tax and other Public charges. Nature and objects of tax. General Principles of taxation. Sources and interpretation of tax law in Nigeria. Form of taxation in Nigeria. A Survey of legal framework of taxation in Nigeria. Income Tax: General legal principles: Personal allowances, Residence. Employment income. Property income. Trust, Estate administration and settlement.

**TAX 312: Corporate (Management) Information System**

**(3 Units)**

This is an appreciation course in computer application to management decision making. Topics include systems analysis, principles of systems design and documentation. Information needs of management, nature of management, decisions design and implementation of management information systems, systems software, multiprogramming, etc. Application of management information systems, dbase management systems to typical business problems. Other topics include real-time and on-time systems networking, cost-benefit analysis evaluation, costing/pricing of computer services. Application of accounting software's.

**TAX 313: Business Law I (Mercantile Law)**

**(3 Units)**

The course aims principally to develop a basic working knowledge of the aspects of Nigeria and international legislation, which govern the conduct of business. Topics include: laws of contract, agency, sale of goods, hire purchase, and carriage of goods negotiable instruments, money lending, surety ship and guarantees, and basic provisions of the Nigerian Law covering insurance and banking institutions. An introduction to the source of Nigerian Law, the administration of justice in Nigeria, distinction between civil and criminal liability, real and personal property, etc. partnership law, the meaning of corporate personal and the doctrine of ultra vires.

**TAX 314: Computer Applications**

**(3 Units)**

This is a further appreciation course in computer application to management decision making. Topics include detail systems analysis, principles of systems design and documentation. Information needs of management, nature of management, decisions design and implementation of management information systems, systems software, multi-programming, etc. Application of management information systems, dbase management systems to typical business problems. Other topics include real-time and on-time systems networking, cost-benefit analysis evaluation, costing/pricing of computer services. Application of accounting software.

**TAX 315: International Taxation I**

**(3 Units)**

This course will discuss issues in Taxation like Residence (Individual residence. Ordinary residence. Domicile. Residence of Corporation. Tax Havens etc.). Other areas include: Enforcement of Foreign Residence Law: National Jurisdiction of courts. Effects of Offshore Judicial Decisions: International Judicial Decision. Foreign Income and Capital of Residents, the Remittance basis. Relief for unremittable foreign income. Transfer of assets abroad – attribution income. Offshore income gains, Capital gains tax.

**ACC 321: Intermediate Financial Accounting & Reporting 11**

**(3 Units)**

Pre-requisite: ACC 311 Topics include company accounts: Issue of shares and debentures, cash and script dividends, taxation in accounts, more advanced treatment of sinking funds purchases ad sale of business, conversion into limited liability company accounting and control problem of multinational companies, transfer of dividends foreign exchange conversion and translation of accounts of foreign branches and subsidiaries. Above topics will be treated with reference to both national and international standards.

**ENL 321: Business Communication**

**(3 Units)**

This course is divided into four parts. Part A: General Introduction to communication. Topics include: communication system, modes and networks: definition of communication, elements of communication process, differences among oral, written and non-verbal communication, formal communication system, vertical, horizontal and quasi vertical, semi-formal and informal communication systems, barriers and limitations to effective communication, analysis of attitude, feelings and objectives of self and other people to reference to conflict and conflict resolution, motivation to work as well as interpretation of technical and non-technical information. Part B: Basic communication skills: Topics includes, listening, speaking, reading, and writing. Part C: Language skills: Topics include, vocabulary, parts of speech (form, meaning, usage), sentences (types and functions), tense distinction, concord (grammatical, notional, proximity), mechanics (paragraphing, punctuation, marks, and spellings), direct and reported speech, common errors, pronunciation (word stress, sentence stress, notation, minimal pairs, homophones etc.). Part D: Topic in this part includes comprehension and summary, essay writing, speech making, correspondence (letter, memo, circular), meetings (notice, agenda, and minutes), report writing, and advertisement.

**BFN 323: Public Finance**

**(3 Units)**

This is an intermediate course. The topics covered include: government revenue and expenditure, size of government spending, consumptions and expenditure. The criteria for evaluating these issues of public goods and private goods, social balance, spill over etc. Revenue sharing, public debt and the application of 'Pareto' optimality to the issue of revenue allocation and Nigeria's experience in the light of different revenue allocation exercises.

**BUS 322: Research Methods in Taxation**

**(3 Units)**

The concept of Research and its purposes. Selecting a taxation research topic. Stating research problem. Setting research objective(s) and formulating hypotheses/research questions. Timing/scheduling of taxation research project. Ethical guidelines and protocols. Literature searching and critical review. Theoretical framework. Methods of data collection. Sources of data: Primary and secondary. Questionnaire and its administration. Planning and conducting interviews. Sampling techniques. Data editing, tabulation and presentation. Methods of Data analysis and interpretation. Referencing and bibliography. Report write up and submission.

**TAX 322: Introduction to Computers (3 Units)**

This is an introductory course in business application data processing. Topics include history of computers, types of computers, parts of computers, input-output devices, processing systems and data management (sequential Vs direct access storage etc.), elementary systems design, software and programming languages, introduction to COBOL, trends in hardware and software; impact of computer on society, e-bank, ecommerce, use of internet, www etc.

**TAX 323: ACC 326: Business Law II (Company Law) (3 Units)**

The course is designed to expand the knowledge of commercial law which the student will already have obtained in Business Law I. placing particular emphasis however on the constitution and operations of corporate entities (Company Law). Topics include types of companies, company formation procedure and documentation, issue and transfer of shares and debentures; prospectus and statutory books, meetings and resolutions, duties of officers (directors, secretary, auditors, etc.), provisions relating to disclosure in corporate accounts, reconstructions, amalgamation and take over.

**TAX 324: Business Taxation II (2 Units)**

This course is about the practical training on taxation, through which students would be exposed to the challenges of tax administration and tax practice for a minimum of eight (8) weeks. The training will start from the end of the first Semester up to a maximum of four (4) weeks to the second semester. Supervision and assessment modalities are to be developed by the department for an objective and fair grading of the course. Students, individually or collectively, must write a technical report at the end of the training programme. The report is to be allocated at least 50%of the marks for the course.

**TAX 325: International Taxation 11 (2 Units)**

(Pre-requisites TAX 315) This course is designed to have an overview of TAX 315. Thereafter, the following topics will be covered: Foreign tax system, place of business, transfer pricing, allocation of expenses, capitalization, and debt conversion. The other part includes double taxation and the areas to be covered here will include; Nigeria tax treaties and relief's, typical clauses, treaty relief by credit, unilateral tax credit, reforms and planning. The Nigeria tax system will also be compared with the tax systems of developed and developing economies.

**400-LEVEL COURSES**

**TAX 411/421 Taxation Research Project I & II (6 Units)**

Project work comprises an original study of a current local accounting or management problems. The aim is to help students develop the ability of identifying specific problems and made use of various concepts, tools and techniques to arrive at appropriate solutions. This assignment is intended to provide the students with the opportunity to practicalize the principles of problem definition, data gathering, and analysis and report presentation, which the students learnt in ACC 327 (Accounting Research Methods). Project is normally supervised by faculty members. An interdisciplinary approach is also encouraged. Other details include: a systematic field research on a current accounting topic approved by a supervisor and the Department. The report is of reasonable and acceptable length and quality. It involves fortnightly discussions and review of progress of work with the supervisor.

**ACC 412: Advanced Financial Accounting & Reporting I (3 Units)**

Pre-requisite ACC 311/321 General overview of financial accounting course up to ACC 321, preparation of accounts for publication; amalgamation and reconstructions; segmental reporting and abridged financial statements, accounting for earnings per share, accounting standards particularly those issues by the Nigerian Accounting Standard Board – SAS 20, 21, 24 etc. and provisions of CAMA 1990 dealing with the preparation and presentation of published financial statements. Introduction to International Accounting Standards and their applications in financial statements.

**Tax 412: Tax Audit and Investigations I (3 Units)**

Tax Auditing Principles Definition and nature of tax audit. Objectives of tax audit. Rules Differences between an audit and an investigation. Reasons for tax audit and tax investigation. Appointment of tax auditors. Duties, rights and obligations of tax auditors. Professional responsibilities and ethical requirements. Planning Tax Audit and Investigation: Sources of Tax payer's financial and business information. General considerations, nature of business, industry, business cycles, tax compliance history. Audit staffing and logistics. Preparation of work Programmes. Controlling and Recording an Audit. Review of Accounting System. Allocation and supervision of work. Management of working papers. Documentation of work done. Evidence of proper review, conclusions, action steps. Management of close-out meeting. Preparation of audit reports and investigation reports. Decision making after tax audits. Conflict resolution and settlement of tax controversies.

**TAX 413: Tax Management and Practice I (3 Units)**

This course will cover areas such as the concept of Tax Planning and control. Tax planning and management strategies. An in-depth coverage of system of tax administration in Nigeria. Problems of enforcement of tax laws and

remedies. Comparative taxation, to include movement from a sole trader to Limited Liability Company and public company. Tax collection, remittance and utilization.

**TAX 414: Revenue Practice**

**(3 Units)**

**TAX 415: Tax Policy**

**(3 Units)**

Objectives of the Nigerian Tax System. Features of a Good Tax System in Nigeria. Stakeholders in the Nigerian Tax System. Interrelationship between stakeholders in the Development of a good tax system. The role of stakeholders in developing a good Tax culture in Nigeria. Funding of the Tax and Revenue Authorities. Tax Refund Mechanism. Periodic Review of existing Tax laws. Coordination of Tax Authorities by the Joint Tax Board. Tax Appeal Process. Using Tax system as a tool in creating competitive advantage. Tax incentives.

**ACC 416: Oil and Gas Accounting**

**(3 Units)**

Introducing the Nigeria Petroleum Industry. The differences between the downstream and upstream sectors of the industry. An overview of downstream operations in Nigeria. Accounting principles, Practices and Procedures relating to various phases of oil and gas operations. Accounting for Crude oil refining petro-chemical operations and liquefied National Gas Operations. Estimating reserves and values. The concept of fair value in oil and gas accounting. Types of operating contract in the Nigerian Petroleum Industry – joint Ventures (JV), production sharing Contract (PSC) and Service Contracts (SC). Financial and Fiscal Monitoring Mechanism. Accounting Standards and Auditing in the petroleum Industry. Financial Accounting Principles followed by and gas producers.

**ACC 422 Advanced Financial Accounting & Reporting II**

**(3 Units)**

Pre-requisite ACC 412 The course will cover accounts of holding companies as well as a comprehensive review of some of the more complex accounting topics studied in earlier courses. in addition, an examination of the unique features of the accounts of special institutions such as banks and insurance companies. The account of estates and trusts are also studied, a discussion of some contemporary controversies in accounting and accounting theory such as inflation accounting and major pronouncements or recommendations of professional accounting bodies, greater coverage of IFRS and detailed studies of some selected national standards such as SAS 11, 18, 22, 23 etc. and equivalent IAS, IFRS etc.

**TAX 422: Tax Audit and Investigation II (3 Units)**

Interview Techniques: Preparation for interviews, managing the interview process. Documentation of minutes. Human relations aspect of field interview. Tax Audit Evidence, Techniques and Procedure: Nature of tax audit evidence. Relevance and reliability of tax audit evidence. Tax audit techniques, inspections, observation, enquiry. Independent confirmation. Computation and checks sampling techniques, Reliance on the work of other auditor, including statutory auditors. Statutory Powers of the tax Auditors: Powers to obtain information. Power to enter premises Power to obtain third party confirmation from bank, etc. Tax Auditor and the Relevant Tax Auditories: Tax auditor and FIRS. Tax auditor and SBIR. Tax auditor and Local Government Revenue Committee.

**TAX 423: Tax Management and Practice II (3 Units)**

Managing a tax practice. Appeal Procedures in details, recovering procedures, repayment of tax, collection procedures, assessment procedures, examination of accounts and returns. Professional Ethics of tax practitioners and administrators. Principles of business management to be reviewed in tax practice. Tax practitioners and the tax laws.

**TAX 424: Indirect Taxation (3 Units)**

This course is designed to teach students issues about customs and excise duties. In doing so the following areas will be covered: Administration of customs duties, import entry procedures and transshipment, valuation, tariffs classification preferences-import and export, exports outside the ECOWAS, International administration, Licenses, Tariffs quotas, duty reliefs, free zones, customs warehouse, excise duties, betting duties, alcoholic liquor duties, tobacco products, hydrocarbon oil duties, excise warehouse duties. The second part will deal with issues such as stamp duties and value added tax (VAT).

**TAX 425: Ethical Issues in Taxation (2 Units)**

This course exposes the students to further areas in taxation ethics and values. The topics includes: Dimensions of AEV – general business ethics, professional ethics, ethics of taxation information, purpose of ethics, taxation ethics, ethics in accounting, human resource management, intellectual property, knowledge and skills, international business ethics; civil service ethics and corruption, ethics of economic systems; Ethics and Accountability – enhancement mechanism, corporate governance, economic efficiency view; Models of AEV – ethical decision making principles – moral principles, utilitarianism, justice, human rights, individualism; spectrum of firms – amoral, legalistic, responsive, ethical engaged, ethical. Other topics covered are Philosophy (rationale and theories of AEV (theological, consequentialism, utilitarianism; deontological, Kantianism, universalism and respect for persons; ethics value theory

(classical); common personal values). Law and AEV: Human rights, monitoring agents-EFCC, ICPC, Police, NASB, NDLEA, NAFDAC, SON, Code of Conduct Bureau etc. mandates and operation.

Other areas include ethical code of conduct of the Chartered Institute of Taxation of Nigeria. The concepts of integrity and independence. Personal and operational standards of tax professional. Islamic and Christian teachings against fraud/corruption. Taxation in Islam and Christianity. The appropriate ethical framework and value judgment of tax professionals in Nigeria. Tax experts as promoters of prudence, transparency, probity and accountability. The benefits of being a morally sound tax expert.

**TAX 426: Oil, Gas and other Mineral's Taxation I (3 Units)**

Oil and Gas Taxation: All aspects of petroleum Profit Tax in respect of upstream companies. Companies' income Tax in respect of downstream companies Other Mineral Taxation: Application CITA provisions. Incentives available. Peculiarities of the industry and applicable tax provisions. Petroleum laws, Ownership of concession, type of contracts: joint venture, productions sharing, service contracts, agencies for the control of petroleum operations, fiscal arrangement, rent, royalty, compensation, impact of organization of petroleum exporting countries (OPEC), solid mineral etc.

## 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.

