

NATIONAL BOARD FOR TECHNICAL EDUCATION KADUNA

NATIONAL DIPLOMA (ND)

IN

ACCOUNTANCY

CURRICULUM AND COURSE SPECIFICATIONS

AUGUST 2004

PLOT `B' BIDA ROAD, P.M.B. 2239, KADUNA – NIGERIA.

GENERAL INFORMATION

ND programmes should contribute adequately to the production of good quality and dedicate business-manpower for commerce, industry, private and public enterprise.

The Goal and the Objectives of the ND Accountancy Programme

The goal of the 'National Diploma in Accountancy is to produce a technician level manpower who can effectively perform a range of functions in the field of Accountancy.

The objectives of the ND Accountancy are to:

- (i) demonstrate a basic knowledge of financial operations of different types of business.
- (ii) assist in the collection and integration of basic financial data for use in investment decisions.
- (iii) prepare final accounts of business.
- (iv) assist in the preparation of short and long term budget plans;
- (v) collect and collate relevant financial information to aid superior officers and management in making financial decisions.
- (vi) interpret some basic ratio, statistical and financial data.
- (vii) carry out a preliminary survey and feasibility studies.
- (viii) understand the principles of financial accounting and their application to business situations.

ENTRY REQUIREMENTS

NATIONAL DIPLOMA

Applicants with the following qualifications may be considered for admission into the National Diploma programme by direct entry:

- (i) G.C.E. Ordinary level or its equivalent (Teachers Grade II, W.A.S.C., S.S.C.E.) with four credit passes in English Language, Mathematics and any other two subjects from the following: Economics, Business Methods, Principles of Accounts, Literature in English, Commerce, History, Statistics, geography, Government Agric Science/Biology obtained at not more than two sittings, or
- (ii) Four credit passes in relevant subjects as stated in (i) above obtained at the final examination of an NBTE recognized Preliminary ND Programme offered by the polytechnics and similar post-secondary technical institutions.

CURRICULUM STRUCTURE

The structure of the curriculum of all ND programmes consists of four main components. These are:

- (i) General Education Courses
- (ii) Foundation Courses
- (iii) Professional Courses
- (iv) Supervised Industrial Work Experience Scheme (SIWES)

The curriculum of each programme is structured into four semesters of classroom/Workshop/Laboratory activities within the institution and three (3) to four (4) months Supervised Industrial Work Experience Scheme (SIWES) in the relevant industries. Each semester of institutional based activities shall be for seventeen (17) weeks duration distributed as follows:

15 weeks of teaching including practicals, tests, quizzes etc; and 2 weeks shared for registration and examinations.

ACCREDITATION AND CONDITIONS FOR THE AWARD OF ND

Each programme offered shall be accredited by the NBTE before the diplomates can be awarded the National Diploma. Details about the process of accrediting a programme for the award of the ND or HND are obtainable from the Executive Secretary, National Board for Technical Education, Plot B, Bida Road, P.M.B. 2239, Kaduna, Nigeria. Tel. 062-237-609.

Institutions offering accredited programmes will award the National Diploma to candidates who have successfully completed the programme's course work, after passing the prescribed examinations, diploma project and the Supervised Industrial Work Experience. Such candidates should have completed a minimum of between 72 and 80 semester credit units depending on the programme.

Diploma Certificates shall be classified as follows:

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

GRADING SYSTEM

| | | |
|--------------|----|------|
| 75 and Above | AA | 4.0 |
| 70 to 74 | A | 3.5 |
| 65 to 69 | AB | 3.25 |
| 60 to 64 | B | 3.0 |
| 55 to 59 | BC | 2.75 |
| 50 to 54 | C | 2.50 |
| 45 to 49 | CD | 2.25 |
| 40 to 44 | D | 2.00 |
| 0 to 39 | F | |

| | |
|-----------------------|-------------|
| Continuous Assessment | 30% |
| Examination | <u>70%</u> |
| | <u>100%</u> |

Transcript(s) showing all the courses taken and grades obtained by the students shall be issued together with the certificate(s).

Note to teachers teaching the Programmes:

The new curriculum is drawn in unit courses. This is in keeping with the provisions of the National Policy on Education which stress the need to introduce the semester credit units which will enable a student who so wishes to transfer the units already completed in an institution whose programme are accredited to an institution of similar standard.

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

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

Note that there is a slight departure in the presentation of the performance based curriculum which required that the conditions under which the performance are expected to be carried out and the criteria for the acceptable levels of performance are stated. It is deliberate attempt to further involve the staff of the department teaching the programme to write their own curriculum stating the conditions existing in their institution under which the performance can take place and to follow that with the criteria for determining an acceptable level of performance. The department's submission on the final curriculum may, however, be vetted by the Academic Board of the institution.

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

The teaching of the theory and practical work should, as much as possible, be integrated. Practical exercises, especially those in professional courses and laboratory work should not be taught in isolation from the theory. For each course, there should be a balance of theory to practice in the ratio of 50:50 or 60:40 or the reverse.

GUIDELINES ON SIWES PROGRAMME

For the smooth operation of the SIWES the following guidelines shall apply.

Responsibility for Placement of Students.

- (a) Institutions offering the ND programme shall arrange to place the students in industry. By April 30 of each year, six copies of the master list showing where each student has been placed shall be submitted to the Executive Secretary, NBTE who shall, authenticate the list and forward same to the Industrial Training Fund, Jos.
- (b) The Placement Officer should discuss and agree with industry on the following:
 - (i) A task inventory of what the student should be expected to experience during the period of attachment. It may be wise to adopt the one already approved for each field.
 - (ii) The industry based supervisor of the students during the period, likewise the institution based supervisor should set and agree on the criteria for the evaluation of the students on-the-job performance.
 - (iii) The evaluation of the student during the period. It should be noted that the final grading of the student during the period of attachment should be weighted more on the evaluation by his industry-based supervisor.

Evaluation of Students During the SIWES

In the evaluation of the student, cognisance should be taken of the following items:

- (a) Punctuality
- (b) Attendance
- (c) General Attitude to Work
- (d) Respect for authority.
- (e) Interest in the field/technical area.
- (f) technical competence as a potential technician in his field.

GRADING OF SIWES

To ensure uniformity of grading scales, the institution should ensure that the uniform grading of students' work which has been agreed to by all polytechnics is adopted.

The Institution Based Supervisor

The Institution based supervisor should initial the logbook during each visit. This will enable him to check and determine to what extent the objectives of the scheme are being met and to assist students having any problems regarding the specific assignments given to them by their industry-based supervisor.

Frequency of visit

Institution should ensure that students placed on attachment are visited within one month of their placement. Other visit shall be arranged so that:

- (1) there is another visit six weeks after the first visit; and
- (2) a final visit in the last month of the attachment.

SIWES as a Component of the Curriculum

The completion of SIWES is important in the final determination of whether the student is successful in the programme or not. Failure in the SIWES is an indication that the student had not shown sufficient interest in the field or has no potential to become a skilled technician in his field. The SIWES should be graded on a fail or pass basis. Where a student had satisfied all other requirements but failed SIWES, he may only be allowed to repeat another four months SIWES at his own expense.

National Board for Technical Education,
Kaduna.

February 4th, 2004.

**Curriculum Table
ND PROGRAMME IN ACCOUNTANCY**

1ST SEMESTER

| COURSE CODE | COURSE TITLE | T | P | CU | CH |
|--------------------|---|----------|----------|-----------|-----------|
| OTM 101-102 | Technical English 1 | 2 | 2 | 4 | 4 |
| BFN 111 | Elements of Banking 1 | 1 | 1 | 2 | 2 |
| GNS 111 | Citizenship Education | 2 | | 2 | 2 |
| BAM 112 | Business Mathematics 1 | 1 | 2 | 3 | 3 |
| BAM 113 | Principles of Law | 2 | 0 | 2 | 2 |
| BAM 211 | Principles of Management 1 | 1 | 1 | 2 | 2 |
| BFN 112 | Principles of Economics 1 | 2 | 1 | 3 | 3 |
| ACC 111 | Principles of Accounts 1 | 1 | 3 | 4 | 4 |
| OTM 113 | Information Communications Technology 1 | 1 | 3 | 4 | 4 |
| | TOTAL | 13 | 13 | 26 | 26 |

2ND SEMESTER

| COURSE CODE | COURSE TITLE | T | P | CU | CH |
|--------------------|---|----------|----------|-----------|-----------|
| GNS 121 | Citizenship Education | 2 | | 2 | 2 |
| OTM 201-202 | Technical English 2 | 2 | 2 | 4 | 4 |
| BAM 126 | Introduction to Entrepreneurship | 1 | 1 | 2 | 2 |
| BAM 122 | Business Mathematics 2 | 1 | 2 | 3 | 3 |
| BFN 121 | Elements of Banking 2 | 1 | 1 | 2 | 2 |
| BAM 214 | Business Law | 2 | | 2 | 2 |
| BAM 221 | Principles of Management 2 | 1 | 1 | 2 | 2 |
| BFN 122 | Principles of Economics 2 | 2 | 1 | 3 | 3 |
| ACC 121 | Principles of Accounts 2 | 1 | 3 | 4 | 4 |
| OTM 214 | Information Communications Technology 2 | 1 | 3 | 4 | 4 |
| | TOTAL | 14 | 14 | 28 | 28 |

3RD SEMESTER

| COURSE CODE | COURSE TITLE | T | P | CU | CH |
|--------------------|------------------------------|----------|----------|-----------|-----------|
| ACC 214 | Taxation 1 | 1 | 2 | 3 | 3 |
| BFN 213 | Business Research Methods | 1 | 1 | 2 | 2 |
| BAM 212 | Business Statistics 1 | 1 | 2 | 3 | 3 |
| ACC 213 | Auditing 1 | 2 | 1 | 3 | 3 |
| ACC 212 | Cost Accounting 1 | 1 | 3 | 4 | 4 |
| ACC 211 | Financial Accounting 1 | 1 | 3 | 4 | 4 |
| BAM 216 | Practice of Entrepreneurship | 1 | 1 | | 2 |
| BAM 424 | Company Law | 2 | | 2 | 2 |
| | | | | | |
| | TOTAL | 10 | 13 | 23 | 23 |

4TH SEMESTER

| COURSE CODE | COURSE TITLE | T | P | CU | CH |
|--------------------|--------------------------|----------|----------|-----------|-----------|
| | | | | | |
| BAM 222 | Business Statistics 2 | 1 | 2 | 3 | 3 |
| BFN 211 | Business Finance | 1 | 2 | 3 | 3 |
| ACC 223 | Auditing 2 | 2 | 1 | 3 | 3 |
| ACC 222 | Cost Accounting 2 | 2 | 2 | 4 | 4 |
| ACC 224 | Taxation 2 | 1 | 2 | 3 | 3 |
| ACC 221 | Financial Accounting 2 | 1 | 3 | 4 | 4 |
| ACC 225 | Public Sector Accounting | 1 | 1 | 2 | 2 |
| ACC 229 | Project | | 2 | 2 | 2 |
| | | | | | |
| | TOTAL | 9 | 15 | 24 | 24 |

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|------------------------------------|--------------------------|--|
| PROGRAMME: ND Accountancy | Code: OTM 101-102 | Credit Hours: 4 hours |
| Course: Technical English I | Pre-requisite: | Theoretical: 2 hours/week - 50% |
| Semester: 1 | | Practical: 2 hours/week - 50% |

Course main Aim/Goal: This course is designed to enable the student acquire the necessary language and communication skills which will enable him/her to use the English Language in a business environment and to know the techniques of correspondence.

General Objectives:

- 1.0 Develop appropriate study skills in English Language.
- 2.0 Know the nature of language and the basic rules of grammar.
- 3.0 Appreciate literary works in English.
- 4.0 Understand the concept of communication.
- 5.0 Know how to make oral and written presentations.
- 6.0 Know the rules of comprehension and interpretation.

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|------------------------------------|--------------------------|---|
| PROGRAMME: ND Accountancy | Code: OTM 101-102 | Credit Hours: 4 hours |
| Course: Technical English I | Pre-requisite: | Theoretical: 2 hours/week - 50 % |
| Semester: 1 | | Practical: 2 hours/week - 50% |

| Theoretical Content | | | Practical Content | | | |
|---------------------|---|--|--|--|---|---|
| Week | General Objective 1.0: Develop appropriate study skills using English Language. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| 1-2 | 1.1 Understand the principles of good note taking and making techniques in English. | Explain the necessity for acquiring good note-making/making techniques in English. | -Flip charts -Felt pen -Textbooks -Workbooks -Close-circuit TV | Demonstrate good note-taking skill in English. | Provide assignments on note taking. | -Flip charts -Felt pen -Textbooks -Workbooks |
| | 1.2 Understand method of note taking/making English. | Show methods of note-taking/making in English. | Model notes | List methods of note-taking/making in English. | Provide sources of information on note-taking/making. | -Library -Internet |
| | 1.3 Identify sources of library information. | Expose students to sources of library information in English. | Library Dictionary, reference books, etc | Classify sources of library information. | Refer students to sources of library information. | Sections of Library -Internet |
| | 1.4 Identify information in the sources listed in 1.3. | Discuss with students how to locate the sources listed in 1.3. | As in 1.3 | Locate information in the sources listed in 1.3. | Guide students in locating the sources listed in 1.3. | As in 1.3 |
| | 1.5 Identify good reading habits in English. | Discuss the principles of good reading habits. | Class handouts | -Apply good reading habits | Set tasks and supervise activities | -Newspapers -Textbooks -Magazine - Selected |

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| | | | | | | Novels |
| General Objective 2.0: Know the nature of language and the basic rules of grammar. | | | | | | |
| 3-6 | 2.1 List the characteristics of language. | Explain the concept of language Textbooks | Textbooks | | | |
| | 2.2 Appreciate the four language skills – speaking listening, writing, & reading. | Discuss the four language skills. | Handouts | Role playing in the four language skills. | Supervise the students' activities. | Audio tapes Radio Video recorder Cd-rom |
| | 2.3 Understand the functions of language. | Explain the functions of language. | As in 2.2 above. | Discuss the functions in groups. | As in 2.2 above. | As in 2.2 above. |
| | 2.4 List the uses of English Language in Nigeria. | Explain the uses of English Language in Nigeria eg as the language of Research, government, business, etc. | Resource persons from government, business, research, etc | Role playing as researchers, government officials, business, etc. | Evaluate students' activities. | |
| | 2.5 Understand grammar and parts of speech. | Explain grammar and parts of speech. | Handouts | | | |
| | 2.6 Understand the use of part of speech in sentences. | Analyse the use of parts of speech in sentences. | Demonstration tapes. | Work on the assigned exercises. | Provide exercise as parts of speech. | Textbooks Workbooks and related materials. |
| | 2.7 Identify common errors in the use of parts of speech. | Explain what constitute errors in the use of parts of speech. | Class handouts Examples | Correct common errors in the use of parts of speech. | Provide passages containing common errors in parts of speech. | Passages, Extracts Speech's |
| | 2.8 Understand correct synthetic arrangement and punctuation marks. | Demonstrate to students correct synthetics arrangement and | Handouts Examples | Construct sentences with correct syntactic arrangement and | Set activities and provide feedback | As in 2.7 above. |

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| | | punctuation marks. | | punctuation. | | |
| | 2.9 Appreciate idioms, figures of speech, and offices. | Explain idioms, figures of speech and affixes. | As in 2.7 above. | Construct sentences to illustrate idioms, figures of speech and affixes. | Set activities and provide feedback | As in 2.7 above. |
| General Objective 3.0 Appreciate literacy works in English. | | | | | | |
| 7-8 | Understand the meaning and stages of development of literature. | Define and trace the development of literature. | Literary materials. Handouts | | | |
| | Classify the literary game. | Different between the literacy genres. | Classical and modern literary works. | Analyse the characteristics of different literacy genres. | Supervise the students activity. | Class handouts Selected literary examples |
| | Appreciate the terminology and functions of literature. | Explain the terminology and functions of literature such prose and fiction in terms of eg plot, setting, characterisation, etc. | As in 5.2 above | Differentiate among the following – fiction, prose, plot, setting characterisation etc. | Evaluate students activity. | Role playing of the characters. |
| General Objective 4.0: Understand the concept of communication. | | | | | | |
| 9-10 | Define and outline the process of communication. | Define and analyse the process of communication. | Textbooks, Charts, etc. | | | |
| | List the purpose of communication. | Analyse the purposes of communication | As in 4.1 above. | | | |
| | Differentiate between communication and language. | Explain the relationship between communication and language. | As in 4.1 above. | Identify barriers to effective communication at various levels. | Evaluate students work. | Handouts |

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| | Appreciate the impact of interference on communication at various levels. | Explain the impact of interference on communication at various levels eg phonological, syntactic, etc. | Telephone receivers, Radio Television, etc. | Group discussion | Module the students discussion. Role plays | |
| | Appreciate code mixing, code switching, and dissonance in communication. | Explain code mixing code switching and dissonance in communication. | Class handouts Graphic examples | | | |
| General Objective 5.0: Know to make oral and written presentations. | | | | | | |
| 14-15 | 5.1 List the organs and functions of speech. | Label and describe the functions of the organs of speech. | Class handouts | a. Label organs of speech. b. Classify functions of organs of speech. | Guide the students. | Handouts Oral and written speeches. |
| | 5.2 List the phonemes of English. | Explain the phonemes of English. | Handouts | Produce correctly each of the phonemes enumerated by the teacher. | Guide the students. | |
| | 5.3 Appreciate the different sound contrast as demonstrated by the teacher. | Distinguish between the different sound contrasts in the consonantal and vowel systems of English Language through correct pronunciation. | Sound tracts eg video, audio, etc | Pronounce the different sound contrasts in English Language. | Evaluate students work. | |
| | 5.4 Note the principles of effective speaking. | Explain principles of effective speaking viz, correct use of stress, rhythm, and intonation pattern. | Handouts | Give short speeches eg welcome address, stories, vote of thanks, etc. | Illustrate techniques of effective speaking. | |

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| | 5.5 List the various types of correspondence. | Explain and illustrate the various types of correspondence, eg letter, memo, notices, etc. | Models of formal and informal letters, memo, notices, etc. | Write formal and informal letters, memos and notices. | Evaluate students' work. | |
| General Objective 6.0: Know the rules of comprehension and interpretation. | | | | | | |
| | 6.1 Recognise the idea in a given passage as distinct from details. | Explain the concept of main idea and differentiate it from details. | Selected passages from relevant texts. | a. Identify main idea in a given passage. b. Distinguish between main idea and details. | Group work. Guide students in their work. | Selected passages handouts |
| | 6.2 Note the use of main idea in anticipating details. | Explain the use of main idea in anticipating specific details. | As in 6.1 above. | Predict specific details from main idea. | Evaluate students work. | |
| | 6.3 Appreciate the use of context clues in comprehension. | Explain how to use context clues such as definitions, restatements, and examples to aid comprehension. | As in 6.2 above | Draw conclusions from available information. | Guide and evaluate students work. | |

| ASSESSMENT CRITERIA | | | |
|----------------------------|--------------------|------------------|--|
| Coursework | Course test | Practical | Other (Examination/project/portfolio) |
| % | % | % | % |
| 30 | | 30 | 60 |

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: BFN 111 | Credit Hours: 30 hours |
| Course: Elements of Banking 1 | Pre-requisite: | Theoretical: 1 hours/week - 50% |
| Semester: 1 | | Practical: 1 hours/week - 50% |

Goal: To enable the students understand the basic concepts of money and credit and the practical aspects of Banking transactions. The students should be able to understand the evolution, structure of different types of Banking Institution and their roles in the working of the Nigerian financial systems.

GENERAL OBJECTIVES:

On completion of this module the students should be able to:

- 1.0 Understand the concepts of Money.**
- 2.0 Know the evolution and the structure of the banking Institutions.**
- 3.0 Understand Commercial banking, lending/borrowing principles.**
- 4.0 Understand Bank services and methods of payments through banking systems.**
- 5.0 Understand the roles of non-bank intermediaries.**

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|---|----------------|---------------------------------|
| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: BFN 111 | Credit Hours: 30 hours |
| Course: Elements of Banking 1 | Pre-requisite: | Theoretical: 1 hours/week - 50% |
| Semester: 1 | | Practical: 1 hours/week - 50% |

| Theoretical Content | | | Practical Content | | | |
|---------------------|--|--|---|--|---|--|
| Week | General Objective 1: Understand the concepts of Money | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Explain the basic concepts of money – its origin. 1.2 Describe how banks create money. 1.3 Differentiate between the different types of money. 1.4 Explain the factors that influence the demand for and supply of money. | <ul style="list-style-type: none"> ▪ Lead the students to identifying the simple meanings of money. The history of money from ancient civilization to date be traced. ▪ Illustrate to the students the process of money creation by banks. A quiz can be assigned after the lecture. ▪ Identify types of money, discuss the types and differentiate them, with examples. ▪ Provide the concepts of demand and supply of money and identify the factors that influences them. | <ul style="list-style-type: none"> ▪ Textbooks; journals, magazines and periodicals. ▪ Textbooks, journals, magazines and transparency. | <p>Able to explain the concept of money and the different forms of money.</p> <p>Able to explain factors influencing the supply and demand of money.</p> | <p>Guide the students to complete a group research exercise using the internet. They should research the origins and development of monetary systems and comment on their development and the situation to-day.</p> | <p>Assignment brief.</p> <p>Internet</p> <p>Word processor</p> |

| General Objectives: 2.0 Know the evolution and the structure of the banking institutions. | | | | | | |
|---|--|---|--|--|---|---|
| | <p>2.1 Explain the evolution and structure of different types of Banking Institutions – Central Bank, Commercial Banks, Development banks and non Banking/Finance Institutions.</p> <p>2.2 Explain sources of funds, functions and the management of the Banks named in 2.1 above.</p> | <ul style="list-style-type: none"> ▪ Provide a historical account of the Apex bank, Commercial Banks, Development Banks and non Bank/ Finance institutions from Colonial to post Colonial periods. ▪ Illustrate with a chart the structure of those Banks. ▪ Outline and discuss the various sources of funds mobilized by Banks. ▪ Provide a discussion on the functions performed by Banks listed in 2.1.1 ▪ Lead the students in studying the nature and type of management practices in the Banks. | <p>Textbooks, magazines, journals and periodicals.</p> <p>Transparency , charts, textbooks, magazines, journals and periodicals.</p> | <p>Ability to understand and appreciate the difference between the role of private sector banks and the role of central banks.</p> | <p>Individual assignments comparing and contrasting the roles of central and private sector banks</p> | <p>Assignment brief</p> <p>Internet</p> <p>Word processor</p> |
| General Objective: 3.0 Understand Commercial Bank lending/borrowing principles | | | | | | |
| 6 – 8 | <p>3.1 Describe commercial Banks balance sheet structure.</p> <p>3.2 Explain the basic concepts of liquidity and profitability.</p> <p>3.3 Define borrowing and lending.</p> <p>3.4 Explain the principles governing borrowing and lending.</p> <p>3.5 Explain the role of Banking in the economy – special position of the Financial system in the</p> | <ul style="list-style-type: none"> ▪ Illustrate to the students the properties of a Banks balance sheet. A specimen shall be provided to the students. ▪ Provide, with a workable figure, a simple understanding of liquidity and profitability concepts | <p>Transparency , textbooks, Annual accounts and Statements, Magazines, etc.</p> <p>Annual Accounts and Statements,</p> | <p>Ability to apply the principles of borrowing/ lending applied by commercial banks in their decision making.</p> | <p>Group assignment matching the needs of a range of potential borrowers with the requirements applied by bank lenders</p> | <p>Internet</p> <p>Flipchart</p> |

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| | <p>saving process.</p> | <p>in Banking.</p> <ul style="list-style-type: none"> ▪ Lead the students in providing the meaning of borrowing and lending. ▪ Outline and discuss the canons of lending and that of borrowing. ▪ Provide a discussion on the roles perform by Banks in the development process of a nation. | <p>textbooks, journals etc.</p> | | | |
| <p>General Objectives. : 4.0 Understand Bank services and methods of payments through banking systems.</p> | | | | | | |
| <p>9 – 11</p> | <p>4.1 Describe the various services offered by the Banks.</p> <p>4.2 Explain the methods of payments through the Banking system.</p> <p>4.3 Describe the Banks clearing system.</p> <p>4.4 Explain the role of Banking as catalysts in development</p> | <ul style="list-style-type: none"> ▪ Lead the students in identifying the products offered by banks for customer services, and a discussion on each be made. ▪ Outline and provide a discussion with a specimen where possible the methods of payment via the Banking System. ▪ Illustrate how Banks clearing system operates to the students. The recent development in the clearing system shall be discussed too. ▪ Provide a detail discussion on the instrumentality of | <p>Textbooks, journals, magazines and Newspapers.</p> <p>Textbooks, Transparency , Magazines and journals.</p> | <p>Ability to explain the services offered to customers by banks concerning payment methods.</p> | <p>Group exercise involving an investigation into methods of making payments through banks.</p> <p>Feedback as a group to the class.</p> | <p>Internet</p> <p>Exercise brief</p> <p>Flipchart / powerpoint.</p> |

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| | | Banks in triggering development to nations. | | | | |
| General Objectives. 5.0 Understand the roles of non-bank intermediaries | | | | | | |
| 12 – 15 | <p>5.1 Explain what non-bank intermediaries are and their contributions to the economy as a whole.</p> <p>5.2 Discuss the importance of the institutions by funds mobilization and contributions to the economy as a whole.</p> <p>5.1 Distinguish between non-bank financial intermediaries and Banks.</p> | <ul style="list-style-type: none"> ▪ Lead the discussion of what non-bank Intermediaries are and how they contribute in the mobilization of financial resources for development. ▪ Provide an outline of the Sources of funds and the process in channeling these funds by the non-banks into the financial system and the economy at large. ▪ Provide the students with a clear distinction of non-bank financial institutions and Banks with examples. | Textbooks, magazines, journals and Newspapers. | A full understanding of the importance of non-bank intermediaries to the Nigerian economy. | <p>Guide students to research the role of non-bank intermediaries and their importance to the Nigerian economy.</p> <p>Students to complete short class test</p> | <p>Internet</p> <p>Class short test. (multiple choice)</p> |

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| ASSESSMENT CRITERIA | | | |
|---------------------|--------------------|------------------|--|
| Coursework % | Course test 20% | Practical 30% | Other (Examination/project/portfolio) 50% |
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|-------------------------------------|-----------------------|--|
| PROGRAMME: ND ACCOUNTANCY | Code: BAM 112 | Credit Hours: hours 3 |
| Course: BUSINESS MATHEMATICS | Pre-requisite: | Theoretical: 1 hours/week - 33% |
| Semester: ONE | | Practical: 2 hours/week - 67% |

Course main Aim/Goal

The course is designed to enable the student apply the quantitative knowledge of business mathematics in solving simple business problems.

General Objectives:

- 1. Understand the concepts of simple and compound interest, annuity, present value and discount**
- 2. Understand investment appraisal, the necessary test and their application to business**
- 3. Evaluate indices**
- 4. Understand the concepts of equations and inequalities and their applications in solving business problems.**
- 5. Understand vector algebra and its application to business**
- 6. Comprehend the basic idea of matrix and its application to business**
- 7 Understand the construction and interpretation of graphs and their application.**

| Theoretical Content | | | | Practical Content | | |
|---------------------|---|--|---|---|---|---|
| Week | General Objective 1: Understand the concepts of simple and compound interest, annuity, present value and discount | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Define simple and compound interest. 1.2 Compute annuity and compound interest. 1.3 Compute the value of land, equipment, etc or money according to present value concept. 1.4 Compute the monetary worth of things with discount concept. 1.5 Apply the above concept to problems in business. | <ul style="list-style-type: none"> ▪ Explain sequence and series ▪ Explain simple and compound interest ▪ Solve problem involving 1.1 above. ▪ Explain annuity, PV, and network. ▪ Solve problem involving above. | Textbooks Calculators Annuity Tables Log books | Compute annuity and compound interest. Compute the value of land, equipment, etc or money according to present value concept. Compute the monetary worth of things with discount concept. | Guidance on the calculation of simple and compound interest. Solve business problems – retail scenarios – using simple and compound interest. Advice on the concept of net present value – simple calculations. | Questions and problems based on business situations |
| | General Objective 2: Understand investment appraisal, the necessary test and their application to business | | | | | |
| | 2.1 Define the discounting techniques. 2.2 State discounting techniques using the cash flow method. 2.3 Perform the necessary test in the choice of the techniques.. | Explain the concept of discount and cash flow techniques. Solve problems involving the above. Conduct test | Textbooks Calculators Annuity Tables Log books | State discounting techniques using the cash flow method. Perform the necessary test in | Guidance on cash flow and discounted cash flow calculations Solve business problems – retail scenarios – using | Questions and problems based on business situations |

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| | 2.4 Apply above concepts to problems in Business | | | the choice of the techniques.. Apply concepts to problems in Business | simple and compound interest. | |
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| General Objective 3: Evaluate Indices | | | | | | |
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| | 3.1 Define indices 3.2 Simplify the product and quotient of indices. 3.3 Simplify the value of an index raised to an exponent. 3.4 Define logarithms. 3.5 Explain the laws of logarithms 3.6 Define change of base 3.7 Apply the above concepts to problems of business management. | Explain indices; logarithms & their laws. Solve problems involving the above. | Textbooks Calculators Log books | Simplify the product and quotient of indices. Simplify the value of an index raised to an exponent. | Solve business problems using indices. Advice and guidance on the use of indices and logarithms | Questions and problems based on business situations |
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| General Objective 4: Understand the concepts of equations and inequalities and their applications in solving business problems. | | | | | | |
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| | 4.1 Explain the concept of equation, i.e. $A=B$, where A and B are expressions. 4.2 List different types of equation: Linear, quadratic, cubic, etc. 4.3 Enumerate examples of simultaneous equations: | Explain mathematics equations. ii. Explain types of equation. iii. Solve problems involving equations using mathematical | Explain mathematics equations. ii. Explain types of equation. iii. Solve | Solve simultaneous equations using algebraic and graphical methods. Factorize a | Advice on the application of simultaneous linear equations. Solve business problems using indices. Apply the principles | Questions and problems based on business situations |
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| | <p>Linear, quadratic etc</p> <p>4.4 Solve simultaneous equations using algebraic and graphical methods.</p> <p>4.5 Explain factorization.</p> <p>4.6 Factorize a given equation. Solve a given equation by Factorization.</p> <p>4.7 Solve given equations by completing the square</p> <p>4.8 Explain the use of formula in solving quadratic equations.</p> <p>4.9 Solve equations involving inequalities.</p> | <p>and graphical equations.</p> <p>iv. Give assignment.</p> <ul style="list-style-type: none"> ▪ | <p>problems involving equations using mathematical and graphical equations.</p> <p>iv. Give assignment.</p> | <p>given equation. Solve a given equation by Factorization. Solve given equations by completing the square</p> | <p>of factorization. Solve equations relevant to business situations.</p> | |
| <p>General Objective 5: Understand vector algebra and its application to business.</p> | | | | | | |
| | <p>5.1 Define a vector.</p> <p>5.1 List example of vector.</p> <p>5.2 Illustrate the addition, subtraction and multiplication of vector.</p> <p>5.3 Explain the distribution law of Vector.</p> <p>5.4 Apply the concepts of vector algebra to business.</p> | <ul style="list-style-type: none"> ▪ Explain vector and its law. ▪ Solve problem involving vector | <p>Textbooks Graph papers</p> | <p>Illustrate the addition, subtraction and multiplication of vector. Explain the distribution law of Vector.</p> | <p>Apply the concepts of vector algebra to Business Advice on the application of vectors to business situations.</p> | <p>Questions and problems based on business situations</p> |
| <p>General Objective 6: Comprehend the basic idea of matrix and its application to business</p> | | | | | | |
| | <p>6.1 Define matrix</p> | <ul style="list-style-type: none"> ▪ Explain the concept | <p>Textbooks</p> | <p>Perform</p> | <p>Advice on the</p> | <p>Questions</p> |

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| | <p>6.2 Identify matrix</p> <p>6.3 State the properties of matrix</p> <p>6.4 Perform simple operations of addition, subtraction and multiplication with matrix.</p> <p>6.5 Determine the determinant of matrix including positives, negative and zero determinants.</p> <p>6.6 Explain the rank of a matrix.</p> <p>6.7 Determine the inverse of a matrix.</p> <p>6.8 Determine the transpose and adjoin of a matrix.</p> <p>6.9 Solve linear equations by the methods of Game's Rule, (ii) Gaussian Method, (iii) on verse of matrix.</p> <p>6.10 Apply the rank of a matrix to input/output analysis.</p> | <p>of matrix and its properties.</p> <ul style="list-style-type: none"> ▪ Solve simple matrix problems. ▪ Solve matrix by linear equations ▪ Solve business problems using matrix. <p>(i) Conduct test</p> | | <p>simple operations of addition, subtraction and multiplication with matrix. Determine the determinant of matrix including positives, negative and zero determinants</p> | <p>application of matrices to business situations. Apply the concepts of matrices to business situations</p> | <p>and problems based on business situations</p> |
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| <p>General Objective 7: Understanding the construction and interpretation of graphs and their applications</p> | | | | | | |
| | <p>7.1 Solve two simultaneous linear equations using graphical method.</p> <p>7.2 Solve two simultaneous equations: Linear and quadratic using graphical approach.</p> | <ul style="list-style-type: none"> ▪ Solve simultaneous equation using graphical methods ▪ Guide students to plot simple graphs and their applications to | <p>Textbooks Graph papers Mathematical set</p> | <p>Solve two simultaneous linear equations using graphical method</p> | <p>Advice on the application of simultaneous linear equations using graphs to business situations. Apply the concepts</p> | <p>Questions and problems based on business situations</p> |

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| | <p>7.3 Solve two simultaneous equations: quadratic and quadratic using graphic approach.</p> <p>7.4 Identify the slope and intercept of a given quadratic by graphical approach.</p> <p>7.5 Plot straight line graphically given a set of co-ordinates and points or the slope and intercept.</p> <p>7.6 Sketch the graphs of simple functions.</p> <p>7.7 Apply the above concepts to management of business.</p> | <p>management of business.</p> | | <p>Solve two simultaneous equations: quadratic and quadratic using graphic approach.</p> <p>Plot straight line graphically given a set of co-ordinates and points or the slope and intercept.</p> | <p>of quadratic equations to business situations using graphs</p> <p>Plot straight line graphs.</p> <p>Sketch the graphs of simple functions.</p> | |
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| ASSESSMENT CRITERIA | | | |
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| Coursework % | Course test % | Practical % | Other (Examination/project/portfolio) % |
| Competency: On completing the course, the student should be able to understand/estimate/define/etc.... | | | |

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| PROGRAMME: ND ACCOUNTANCY | Code: BAM 113 | Credit Hours: hours 2 |
| Course: PRINCIPLES OF LAW I | Pre-requisite: | Theoretical: 2 hours/week - % |
| Semester: ONE | | Practical: 0 hours/week - % |

Course main Aim/Goal

This course is designed to introduce the student to the general principles of Nigerian law as it affects business.

General Objectives:

- 1. Know the composition of the Legal System in Nigeria**
- 2. Know the rudiments of the Nigerian Constitutional Law concepts and the separation of powers in the constitution**
- 3. Know the nature and sources of Nigerian Law**
- 4. Know the law of the Person and of Association**
- 5. Know the Law of Administration of Estates and Trusts**
- 6. Understand the law of Property**
- 7. Understand the rudiments of the Law of Contract.**
- 8. Understand the Law of Tort in business.**

| Theoretical Content | | | Practical Content | | | |
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| Week | General Objective 1: Know the composition of the Legal System in Nigeria | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Define law. 1.2 Explain why law is an important aspect in the existence of a society. 1.3 Identify the types and hierarchy of courts. 1.4 Identify the existence of tribunals and arbitration (body, group and panel) 1.5 Explain the jurisdiction of various courts, tribunal and arbitration body. 1.6 Explain the various personnel and their positions in the hierarchy of courts. 1.7 Explain the organization of the legal profession in Nigeria. | <ul style="list-style-type: none"> ▪ Explain the concept of Law and its importance. ▪ Explain types and nature of courts, tribunals and arbitration. ▪ Explain the hierarchy of personnel in the legal profession ▪ Explain NBA and other organizations in the legal profession. | Textbooks Journals | Know the Nigerian Legal system and its structures. | Show students with diagrams. The Nigerian legal system and its structures. | Visit to a Nigerian Court Websites on tribunals and arbitration. |

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| General Objective 2: Know the rudiments of constitutional law and the separation of powers in the constitution. | | | | | | |
| <p>2.1 Explain Constitutional Law concepts, state, nationality, citizenship, domicile, supremacy of the constitution and the rule of law.</p> <p>2.2 Explain the various organs of the state.</p> <p>2.3 Explain the meaning of separation of powers.</p> <p>2.4 State which powers are executive, legislative, and judicial?</p> <p>2.5 Explain the various positions and functions of holders of the powers in 2.4.</p> <p>2.6 Explain the possible abuse of powers conferred on the executive legislature, and the judiciary.</p> <p>2.7 Explain the possible remedies for such abuses.</p> <p>2.8 Explain the nature of fundamental human rights and the rules of natural justice.</p> <p>2.9 Explain how the breaches in</p> | <ul style="list-style-type: none"> ▪ Define constitution ▪ Identify the major organisation of government as specified in the constitution ▪ Explain the nature of abuse of powers and their remedies. ▪ Explain the nature of the rule of law. <p>Give assignment</p> | <p>Textbooks</p> <p>Constitutions</p> <p>Journals/Publications</p> <p>Textbooks</p> <p>Constitutions</p> <p>Journals/Publications</p> | <p>Know the Nigerian Constitution with emphasis on the provisions relating to separation of powers.</p> <p>Cite relevant cases and situations of abuse of powers and rule of law.</p> <p>State which powers are executive, legislative, and judicial?</p> <p>Explain the various positions and functions of holders of the powers</p> <p>Explain the</p> | <p>Show students the Nigerian Constitution and its components.</p> <p>Discuss relevant cases with students.</p> <p>Organise a debate to discuss the constitutional arrangements.</p> <p>Guidance on the possible abuses of power using relevant case law.</p> <p>Consider the legal remedies.</p> <p>Preparation for the assignment – using groups discussions</p> <p>Each group to apply the relevant aspects of the constitution.</p> | <p>Nigerian Constitution. Law Reports etc.</p> <p>Groupwork to consider different aspects of abuse of power and the legal remedies. Civil remedies and redress.</p> | |

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| | 2.8 are redressed. | | | possible abuse of powers. Explain the possible remedies for such abuses. Explain the nature of fundamental human rights - rules of natural justice. Explain how the breaches in 2.8 are redressed. | | |
| General Objective 3: Know the nature and sources of law. | | | | | | |
| | Explain the nature of Nigerian Law. Explain the sources of Nigerian law i.e. received English law (common law and equity, status of general application, and judicial precedent) Local Legislation and customary law. Distinguish between criminal and civil law and state the importance of such distinction. | Explain the nature and sources of Nigerian Law Explain criminal and Civil Law and state their importance | Textbooks | Explain the sources of precedent) Local Legislation and customary law. Distinguish between criminal and civil law and the importance of | Guidance on questions and legal terminology with crosswords, puzzles and question and answer. Case law to show the differences between civil and criminal law | |

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| | | | | such distinction. | | |
| General Objective 4: Know the law of persons and law of Association: | | | | | | |
| <p>4.1 Recognize the distinction between natural person and artificial person.</p> <p>4.2 Explain the legal personality of unborn persons, dead persons, infants and married women.</p> <p>4.3 Recognize the law of domicile of infants and married woman.</p> <p>4.4 Explain the capacity of an insane person, infants, and married women, to enter into legal relations.</p> <p>4.5 Distinguish between a corporation sole and a corporation and aggregate corporation.</p> <p>4.6 Identify unincorporated associations – partnership, trade unions and local customary family group.</p> <p>4.7 Explain the capacity of corporations to enter into legal relations.</p> | <ul style="list-style-type: none"> ▪ Explain Law of Person and Law of Association. ▪ Explain legal capacity of insane, intents, married women etc ▪ Explain types and nature of corporations and distinguish them from unincorporated associations ▪ Conduct test | Textbooks Websites | Recognize the law of domicile of infants and married woman. Explain the capacity of an insane person, infants, and married women, to enter into legal relations. Distinguish between a corporation sole and a corporation and aggregate corporation. Explain the capacity of corporations to enter into | <p>Guidance on relevant cases and relevant legislation.</p> <p>Consider questions on legal capacity.</p> <p>Allow students to research age groups and the legal status of partnerships – agencies – trade associations.</p> <p>Working in Pairs</p> | Use of relevant websites | |

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| | | | | legal relations. | | |
| | General Objective 5: Know the Law of Administration of Estates and Trusts. | | | | | |
| | <p>5.1 Distinguish between estates (will) and instate (without successions)</p> <p>5.2 Explain the grant of probate and letters of Administration and Estates.</p> <p>5.3 Explain the Nature of trusts, kinds and their creation.</p> <p>5.4 Explain the rights of beneficiaries.</p> <p>Explain the duties of trustees.</p> | <ul style="list-style-type: none"> ▪ Explain estate and instate. ▪ Explain the nature of trusts, kinds and their creation. ▪ Explain rights of beneficiaries and the duties of trustees. | Textbooks Websites | Know the relevant cases as it relates to the administration of Estates and Trusts. | Cite cases as it relates the administration of Estates and Trusts. | <p>Copies of wills, trust documents and letters of administration.</p> <p>Talk by a qualified lawyer</p> |
| | General Objective 6: Understand the law of property | | | | | |
| 10 | <p>6.1 Explain the nature of property.</p> <p>6.2 Explain the law of ownership and possession.</p> <p>6.2 Distinguish between real and personal property.</p> <p>6.3 Distinguish between mortgage, pledge, lien, etc.</p> <p>6.4 Identify legal and equitable interests.</p> | <ul style="list-style-type: none"> ▪ Explain the nature and Law of Property. ▪ Explain mortgage, pledge, lien, etc. | Textbooks | Know the relevant cases as it relates to the law of property, mortgages, pledges, lien etc. | Cite relevant as it relates to the law of property, mortgages, pledges, lien etc. | |
| | General Objective 7: Understand the Rudiments of the Law of Contract | | | | | |
| | 7.1 Explain what contract is. | <ul style="list-style-type: none"> ▪ Explain the nature | Textbooks | Know the | Guidance on | Use of |

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| 11 - 12 | <p>7.2 Explain the nature and forms of contracts.</p> <p>7.3 Explain the essentials of a valid contract.</p> <p>7.4 Explain terms of contracts – conditions, warranties</p> <p>7.5 Explain the vitiating elements in contracts.</p> <p>7.6 Explain discharge, frustration and breach of contracts.</p> <p>7.7 Explain the remedies for breach of contracts.</p> | <p>and Law of Contract</p> <ul style="list-style-type: none"> ▪ Cite relevant cases | Law reports | <p>relevant cases as they relate to the law of contract.</p> <p>Business Scenarios for students to apply case law and principles of law</p> | <p>relevant cases as they related to the law of contract.</p> | <p>relevant websites</p> |
| General Objective 8: Understand the Law of Tort. | | | | | | |
| | <p>8.1 Explain the nature of torts and the basis for liability.</p> <p>8.2 Explain the general defences to liability in torts.</p> <p>8.3 Explain vicarious liability – master and servants.</p> <p>8.4 Identify specific torts – Occupier’s liability, trespass, negligence, nuisance, defamation, and conversion.</p> <p>8.5 Explain torts arising from business competition – malicious falsehood, passing off, and interference with an existing contract.</p> | <ul style="list-style-type: none"> ▪ Explain the nature and Law of Tort. ▪ Explain torts arising from business relationship. ▪ Cite relevant cases. Conduct test. | Textbooks Law reports | <p>Explain vicarious liability – master and servants.</p> <p>Identify specific torts – Occupier’s liability, trespass, negligence, nuisance, defamation, and conversion.</p> <p>Explain torts</p> | <p>Guidance on relevant cases as they related to the law of tort</p> <p>Problem solving assignment based on Grabb,Suit and Runn a firm of solicitors advising business clients about possible legal liability – passing off, negligence, defamation,</p> | <p>Use of relevant websites</p> |

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| | | | | arising from business competition – | conversion etc. | |
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| ASSESSMENT CRITERIA | | | |
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| Coursework % | Course test % | Practical % | Other (Examination/project/portfolio) % |
| Competency: On completing the course, the student should be able to understand/estimate/define/etc.... | | | |

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| PROGRAMME: ND ACCOUNTANCY | Code: BAM 211 | Credit Hours: hours 2 |
| Course: PRINCIPLES OF MANAGEMENT I | Pre-requisite: | Theoretical: 1 hours/week - % |
| Semester: ONE | | Practical: 1 hours/week - % |

Course main Aim/Goal

To enable the student acquire background knowledge of the historical evolution of management thought and to introduce them to basic managerial principles and techniques.

General Objectives:

- 1. Know the nature and scope of management**
- 2. Know the historical background of management**
- 3. Understand the responsibilities of a manager**
- 4. Understand the management function of Planning**
- 5. Understand the management function of organizing**
- 6. Understand the management function of co-ordinating**
- 7. Understand the management function of controlling.**

| Theoretical Content | | | | Practical Content | | |
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| Week | General Objective 1: Know the nature and scope of management | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Define Management. 1.2 Explain the nature and scope of Management 1.3 Explain objectives of Management. 1.4 Explain the functions of Management. | Explain the nature, scope and objectives of management. Explain the functions of management with examples | 1) Textbooks 2) Management Journals | Learn from a functional organization how objectives are formulated. Apply the functions of management to a known organization. | Guide the student to source formulation of objectives and functions of management from the internet. | Internet Relevant websites |
| | General Objective 2: Know the historical background of Management | | | | | |
| | 2.4 Explain the evolution of Management thought including contributions made by Frederick Taylor, Henri Fayol etc. 2.5 Know Explain the various schools of Management thought. | Explain the contributions Babbage, Taylor etc to the development of management | Textbooks | Relate the theories of management to the success story of an existing organization. | Show through the internet or management film the application of management thought to real life situation. | Internet Relevant websites |

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| General Objective 3: Understand the responsibilities of a manager | | | | | | |
| 3.1 Explain who a manager is 3.2 Explain the roles and responsibilities of a manager | Explain who a manager is, his roles and responsibilities | 1) Textbooks 2) Journals 3) Publications | Explain whom a manager is, his qualities and the varying nature of his job. | Invite a practical Manager to educate the student on his roles and responsibilities in his organization. | Internet Relevant websites | |
| General Objective 4: Understand the management function of planning | | | | | | |
| 4.1 Define Planning. 4.2 Explain the need for Planning. 4.3 Explain types of plan. 4.4 Explain the planning process. 4.5 Identify tools of management planning. | Explain planning, its types, process and the need for planning. Explain with examples tools of management planning. Conduct Test. | 1) Textbooks 2) Journals 3) Publications | Explain from a functional organization how planning has led to its success noting the effect of the different types of planning. | Guide the student to learn the application of planning process through the internet. Use a relevant case study on a media/retail project | Internet Relevant websites | |
| General Objective 5: Understand the Management Function of Organizing | | | | | | |
| 5.1 Define organizing. 5.2 Explain the need for organizing. 5.3 Explain the process of | Explain organizing as a function Explain its process and the need for organizing. | 1) Textbooks 2) Journals 3) Publications | Use practical illustrations to explain organizing, | Demonstrate using diagrams the various organizational structures. | Internet Relevant websites | |

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| | organizing. 5.4 Define a basic organizational structure. | Explain organization as a basic structure using diagram | | its functions and process | Use simple case histories to draw relevant organisation charts | |
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| General Objective 6: Understand the Management function of Co-ordinating | | | | | | |
| | 6.1 Explain the nature of co-ordination. 6.2 Explain the need for co-ordination. 6.3 Identify the major areas of co-ordination namely: Human | Explain co-ordination, its nature, process and the need for it. Explain how to co-ordinate human, material, financial | 1) Textbooks 2) Journals 3) Publications - Management | Explain how to co-ordinate using networking and its benefits. | Invite a co-ordinator of an existing programme to lecture the students. | Internet Relevant websites |
| General Objective 7: Understand the management of Control | | | | | | |
| | 7.1 Define the concept of control in Management. 7.2 Explain the need for control. 7.3 Identify the elements of control. 7.4 Identify major control techniques. 7.5 Explain the limitations of the control function. | Explain the concept of control, its technique, elements and its needs in the organization. Explain its limitation. Show students relevant management films. Conduct test. | 1) Textbooks 2) Journals 3) Publications 4) Management films | Practicalise to the students how to control an organization using the major control techniques with their limitations | Show management films relating to control Show how to use computers in control exercises. Use a relevant case study and spreadsheet | Internet Relevant websites |

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

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: BFN 112 | Credit Hours: 45 hours |
| Course: Principles of Economics 1 | Pre-requisite: | Theoretical: 2 hours/week - 67% |
| Semester: 1 | | Practical: 1 hours/week - 33% |

Goal: To provide students with basic principles and general nature of economics.

GENERAL OBJECTIVES:

On completion of this module the students should be able to:

- 1.0 Understand Economics as a Social Science concerned with human behaviour in the context of business management.**
- 2.0 Know price theory.**
- 3.0 Understand production theory and market situations.**
- 4.0 Understand distribution theory and factor pricing.**
- 5.0 Know Industrial Organisations.**
- 6.0 Know population and trade Unionism.**

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: BFN 112 | Credit Hours: 45 hours |
| Course: Principles of Economics 1 | Pre-requisite: | Theoretical: 2 hours/week - 67% |
| Semester: 1 | | Practical: 1 hours/week - 33% |

| Theoretical Content | | | Practical Content | | | |
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| Week | General Objective 1: Understand Economics as a Social Science concerned with human behaviour in the context of business management. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| 1 – 3 | <p>1.1 Define economics.</p> <p>1.2 Explain the scope of economics</p> <p>1.3 Explain the method of study economics and their limitations.</p> <p>1.4 Rationalizes the studying of economics.</p> <p>1.5 Distinguish between micro and macro economics.</p> <p>1.6 Discuss the three main problems of every economics society – what, how and for whom.</p> <p>1.7 Apply the production, possibility frontier as a tool.</p> <p>1.8 Define a mixed economy</p> <p>1.9 State how the free enterprises</p> | <ul style="list-style-type: none"> ▪ Explain the meaning of Economics. ▪ Explain in clear terms the coverage area of economics in human endeavour. ▪ Explain the distinction between the tools used for the study of economics and those used to study natural sciences. ▪ State the importance of economics in human endeavour ▪ Explain the study of economics as it relates to units component of the society and as it | Text books and diagram/graphs | A basic understanding of a mixed economy and the ways in which people benefit from it. | Guide students to complete an individual short assignment researching the major components of the Nigerian economy. | <p>Internet</p> <p>Assignment brief.</p> <p>Word processor</p> |

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| | <p>economy solves the basic economic problems and the Characteristics of a perfectly competitive market.</p> <p>1.10 Explain how a mixed economy behaves in the nations economics.</p> <p>1.11 Discuss the economics role of Government in a mixed economy.</p> | <p>relates to sum total of all the components of the society.</p> <ul style="list-style-type: none"> ▪ Explain the unique economic problems of socialist, commit and free enterprise societies as they relate to production, distribution and consumption. ▪ Explain capacity utilization of resources in countries and societies. ▪ Explain economics characterized by combination of two societies i.e. socialism and free enterprise. | | | | |
| | <p>1.12 Identify other characteristics of a modern economy, viz. use of capital, division of labour and use of money.</p> | <ul style="list-style-type: none"> ▪ Explain the free interplay of demand and supply curves to determine, price, and allocation of resources in free enterprise..... Also, explain in clear termo the characteristics of perfectly competitive market. ▪ Explain the use of control and regulation by government as well as deregulation in allocation of resources | Text books and diagram | | | |

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| | | <p>or the case may be and as the need arises.</p> <ul style="list-style-type: none"> ▪ Explain the important roles of government in determination of some parameters in a mixed economy. ▪ Explain characters of modern economics especially the distinction between trade by barter and specialization. | | | | |
| General Objectives. 2.0 Know price theory | | | | | | |
| 4 - 7 | <p>2.1 Define demand in economic.</p> <p>2.2 Identify the levels of demand – individual and market.</p> <p>2.3 Explain the determinants of demand.</p> <p>2.4 Distinguish between a change in demand and a change in the quantity demanded.</p> <p>2.5 Calculate and interpret the Coefficients of elasticity of demand in terms of price of the commodity, income and cross elasticity.</p> <p>2.6 Define supply and identify the levels of supply.</p> <p>2.7 Discuss the determinants of supply.</p> <p>2.8 Explains the movements associated with supply.</p> <p>2.9 Compute and interpret the coefficients of elasticity of supply.</p> | <ul style="list-style-type: none"> ▪ Explain the meaning of demand. ▪ Explain individual demand curve and market demand curve. ▪ Explain factors influencing demand. ▪ Explain the difference between change in demand and change in quantity demanded. ▪ Generate figure to explain the calculation of price, income and cross elasticities and interpret. ▪ Explain the meaning of supply and difference between individual and market supply. ▪ Explain factors | Text books. Diagrams. | Ability to explain the key factors influencing supply and demand. | Group discussion/ seminar illustrating the theme, ‘ supply and demand factors influencing the Nigerian economy’. | Resource materials. Seminar brief. |

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| | <p>2.10 Define the equilibrium in the market.</p> <p>2.11 Analyze the effects of shifts in supply and demand .</p> | <p>influencing supply.</p> <ul style="list-style-type: none"> ▪ Explain, movement along the same supply curve and shifts in supply curves. ▪ Explain the interception of demand and supply curves to determine equilibrium price in the market. | | | | |
| General Objective: 3.0 Understand production theory and market situations. | | | | | | |
| 8 – 12 | <p>3.1 Define production and identify the types of production.</p> <p>3.2 Explain the different types of output or product.</p> <p>3.3 Define costs of production.</p> <p>3.4 Identify the sources of such costs.</p> <p>3.5 Distinguish among the periods of decision making and attendant costs along categorizes on the monetary short run, long run and very long run cost.</p> <p>3.6 Describe, demonstrate and diagrammatically represents the various short run costs.</p> <p>3.7 Explain the relationship among these various short run costs.</p> <p>3.8 Explain the relevance of some of the costs in 3.7 above for the economic decision of the firm.</p> <p>3.9 Discuss the long run cost behaviour of a firm and shows its relation with the short run costs.</p> | <ul style="list-style-type: none"> ▪ Explain production theory and clearly identify, labour and capital intensive production. ▪ Explain different types of product i.e. from tangible product to service and from ordinary to technical product. ▪ Explain different types of costs of production. ▪ Explain inclear terms fixed costs and variable costs. ▪ Explain the following with the aid of diagram. Short run fixed cost, variable cost average, variable cost marginal costs. ▪ Explain how the various short run costs relate to one another. | Text book. | Ability to explain the principles of production theory. | Individual assignment researching the relationship between cost and profitability, describing the effects of different types of economic costa | <p>Interent</p> <p>Assignment brief.</p> |

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| | <p>3.10 Explain the characteristic of the perfectly competitive market.</p> | <ul style="list-style-type: none"> ▪ Explain how firms could be guided in their economic decision using the relationship of the various short run costs. ▪ Explain the long run cost behaviour and use same to explain transformation in the market as it differs from the short run. ▪ Explain the features of perfectly competitive market. | | | | |
| | <p>3.11 Illustrate diagrammatically the demand curve facing a perfectly competitive firm and state the implication(s)</p> <p>3.12 Explain the short equilibrium or maximum profit position of a firm under perfect competition.</p> <p>3.13 Explain the distinguishing features of a pure monopoly market type.</p> <p>3.14 Explain the nature of the revenue and demand facing a monopolist.</p> <p>3.15 Discuss the factors that can confer a monopoly power.</p> <p>3.16 State and explain advantages and disadvantages of monopoly market.</p> <p>3.17 Describe the applications of price discrimination by a</p> | <ul style="list-style-type: none"> ▪ Explain the nature of demand curve facing a perfectly competitively market and its economic implication on the firm. ▪ Explain profit maximization of a firm in the short run. ▪ Explain the characteristics of a pure monopoly. ▪ Explain the nature of the revenue and demand facing a monopoly. ▪ Explain different types of monopoly and how the power are derived. ▪ Explain the advantages and | | | | |

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| | <p>monopolist.</p> <p>3.18 Define monopolistic competition.</p> <p>3.19 Explain the similarities between this market type and either the pure monopoly or the perfect competition.</p> <p>3.20 Define duopoly and oligopoly.</p> <p>3.21 Explain some of other models of these market types.</p> <p>3.22 Discuss the means of providing barriers to entry into these markets.</p> | <p>disadvantages of monopoly.</p> <ul style="list-style-type: none"> ▪ Explain price discrimination and factor influencing it. ▪ Explain monopolistic competition. ▪ Explain the similarities between pure monopoly and perfect competition. ▪ Explain the meaning of duopoly and oligopoly. ▪ Explain other types of market e.g. Monopsony etc. | | | | |
| General Objective: 4.0 Understand distribution theory and factor pricing. | | | | | | |
| 13 | <p>4.1 Identify the various prices attached to the different factors of production.</p> <p>4.2 Distinguish between size and functional distribution of income.</p> <p>4.3 Explain the relationship between factor price and factor income.</p> <p>4.4 Explain of factors of production.</p> <p>4.5 State and explain ways of determining the prices of the various factors of production.</p> <p>4.6 Distinguish between economic rent and transfer payments.</p> | <ul style="list-style-type: none"> ▪ Explain the meaning of Rent, wage, capital and profit, ▪ Explain functional distribution of income. ▪ Explain how factor price is different from factor income. ▪ Explain what constitutes factors of production. ▪ Explain the factors influencing determination of prices of factors of production. ▪ Explain the difference between economic rent and transfer payments. | Text book. | Ability to understand the relationship between factor income and factor price and their influencing factors. | Group seminar /discussion debating and providing solutions to questions involving distribution theory and factor pricing. | Seminar brief. Resource materials. |
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| General Objectives. 5.0 Know Industrial Organizations. | | | | | | |
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| 14 | <p>5.1 Define a business organization and an industry.</p> <p>5.2 Identify the different structure of the modern forms of business organization.</p> <p>5.3 Discuss the objectives of a business organization and the location of such enterprises.</p> <p>5.4 Analyze the methods of financing modern business organization.</p> <p>5.5 Distinguish between an assets, private and public ownership of industries.</p> <p>5.6 Explain the sense in the control of monopolies.</p> <p>5.7 Discuss the issue of mergers and restrictions of industrial activities.</p> | <ul style="list-style-type: none"> ▪ Explain what are meant by a business organization and an industry. ▪ Explain different forms of business organizations. ▪ Explain the objectives of different forms of business organization and where the enterprises are located ▪ Explain different types of sources of Finance for business organization. ▪ Explain the difference between private and public corporation. ▪ Explain why monopolies are controlled. ▪ Explain mergers and acquisition | Text book Journal. | Students to have a good appreciation of the role and characteristics of industrial organizations within the Nigerian economy. | Group assignment researching 4 of the largest industrial organizations in Nigeria. Commenting upon their activities and importance to the Nigerian economy. | Internet Assignment brief. Word processors. |
| General Objective: 6.0 Know population and trade Unionism | | | | | | |
| 15 | <p>6.1 Define the key expressions concerning the two terms in 5.7 above.</p> <p>6.1 Illustrate diagrammatically, the trends of the population of selected countries and the world over the years.</p> <p>6.2 Identify the sources of labour in the population of a society.</p> <p>6.3 State reason (s) for the formation of trade unions.</p> | <ul style="list-style-type: none"> ▪ Explain mergers, acquisition and restrictions. ▪ Explain population pyramid of selected countries of the world. ▪ Explain working population of a country ▪ Explain the roles and functions of trade | Text book Journal. | Students to have an understanding of the role played by trade unions in a mature and developing economy. | Individual assignment comparing and contrasting the roles of trade unions in developing and mature economies. | Internet. Assignment brief. |

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 111 | Credit Hours: 60 hours 4.0 |
| Course: PRINCIPLES OF ACCOUNTS I | Pre-requisite: | Theoretical: 1 hours/week - 25 % |
| Semester: FIRST SEMESTER | | Practical: 3 hours/week - 75 % |

Goal: This course is designed to expose the students to the principles of accounting and the application of same to different types of transactions.

GENERAL OBJECTIVES:

On completion of this module the students should be able to:

- 1.0 Know history, principles, role and conventions of accounting.**
- 2.0 Understand principles of double entry.**
- 3.0 Know capital and revenue items.**
- 4.0 Know books of original entry.**
- 5.0 Know the uses of ledger.**
- 6.0 Know trial balance.**
- 7.0 Know how errors are identified.**
- 8.0 Know the uses of journal.**
- 9.0 Understand bank reconciliation statements.**
- 10.0 Know depreciation.**
- 11.0 Understand accruals and prepayment.**
- 12.0 Know final accounts.**

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 111 | Credit Hours: 60 hours 4.0 |
| Course: PRINCIPLES OF ACCOUNTS I | Pre-requisite: | Theoretical: hours/week – 25% |
| Semester FIRST SEMESTER | | Practical: hours/week - 75% |

| Theoretical Content | | | | Practical Content | | |
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| Week | General Objective 1: Know history, principles, role and conventions of accounting. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 State the history of accounting and the conventions. 1.2 Explain the principles involved in accounting. 1.3 Explain the role of accounting activity in the operation of an enterprise. 1.4 State the significance of accounting activities in the operation of a business. | (i) Give brief definition of accounting. (ii) Explain the concepts and conventions of Accounting.. (iii) Discuss the relationship of accounting activities in the operation of a business. (iv) State the importance of accounting activities to an enterprise. | Overhead projector | 1. Demonstrate their knowledge of the history, principles, role and convention of accounting. | Organise students into role model group relating accounting activities to business activities. | Flipcharts Overhead projector |

| General Objective 2: Know capital and revenue items. | | | | | | |
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| 2.1 Define capital and revenue items. 2.2 Classify capital and revenue items. 2.3 Explain the accounting treatment with respect to capital and revenue items in a transaction. | (i) Explain capital and revenue items. (ii) Discuss the treatment of capital and revenue items in the books of accounts. | Overhead projector | Classify items into revenue or capital expenditure. Differentiate capital expenditure from revenue expenditure. | Direct students to list revenue and capital items that may be used in a medium size business e.g. a road transport company. | Flip charts Overhead projector. | |
| General Objective 3: Understand principles of double entry. | | | | | | |
| 3.1 Explain the principles of double entry. 3.2 Make correct entries in the ledger as it affects the debit and credit aspects of a transaction. | (i) Explain the principles of double entry. (ii) Illustrate posting of transactions into accounts in the ledger. | Overhead projector Worked examples | 1. Demonstrate their understanding of principles of double entry. 2. Post various business transactions into accounts in the ledger. | 1. Guide students in posting transactions into various accounts. 2. Organise students to make classroom presentations in groups e.g. one group sales, one group purchases. | Flipchart Overhead projector Transparencies. | |

| General Objective 4: Know books of original entry. | | | | | | |
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| | <p>4.1 Define books of original entry.</p> <p>4.2 Name and explain the books of original (e.g. cash book, sales day book, purchases day book, return inwards and outwards books, journal, petty cash book and the imprest system).</p> <p>4.3 Explain the uses of the various books.</p> <p>4.4 Make accounting entries in the various books.</p> | <p>(i) Define source documents.</p> <p>(ii) Explain the books of original entry and how transactions are recorded in them.</p> | Overhead projector | <p>1. Record transactions into book of original entry.</p> <p>2. Post into the accounts in the ledger.</p> <p>3. Balance the accounts in the ledger.</p> <p>4. Extract trial balance.</p> | <p>Illustrate with sample transactions entries from books of original entry to the ledger using a computer spreadsheet</p> <p>Explain the effect of such entries on the trial balance.</p> | <p>Overhead projector</p> <p>Transparences.</p> <p>Pre-printed source documents.</p> <p>Computer spreadsheet application</p> |

| General Objective 5: Know the use of ledger. | | | | | |
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| 5.1 Define a ledger. 5.2 Explain the uses of the ledger and its importance. 5.3 Post properly to accounts in a ledger and carry down periodic balances. 5.4 Explain the end use of ledger balance. | (i) State the various types of ledger. (ii) Explain the uses and importance of ledger and how to post to the accounts in the ledger (iii) Illustrate how to balance accounts to form a trial balance. | Overhead projector | Ability to carry out simple postings into and out of the ledgers | Give interactive quizzes to test the understanding of the topic. | Kalamazoo Interactive Quizes downloaded from Internet . |
| General Objective 6: Know trial balance. | | | | | |
| 6.1 Define a trial balance. 6.2 State the need for a trial balance and its use. 6.3 Explain how a trial balance is extracted. 6.4 Extract through practice the trial balance of a transaction, at the end of a period. | (i) Explain the uses of and how to extract a trial balance. (ii) Illustrate with examples how to extract a trial balance. | Overhead projector Worked examples | Able to extract a trial balance. | Directing students to extract trial balance using a spreadsheet | Computer spreadsheet application |

| General Objective 7: Know how errors are identified. | | | | | | |
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| | 7.1 Explain how errors may be identified. 7.2 Categorize the common occurrence of accounting errors. 7.3 Identify errors in accounting. 7.4 Correct such errors that are identified in an account by use of journal entries. | (i) Explain how errors can be identified and corrected. (ii) State effect of errors on the financial statements. | | 1. Identify sources of accounting errors. 2. Correct errors using journal. | Show the uses of the Journals. Students directed to work in groups to work on exercise to correct a trial balance. | T-accounts downloaded from Internet trial balance competed on spreadsheet. |
| General Objective 8: Know the uses of journal. | | | | | | |
| | 8.1 Define Journal. 8.2 Explain the use and the importance of journal vouchers. 8.3 Explain the use of a journal in relation to transactions which do not involve cash payments or cash receipts. 8.4 Make various journal entries. | (i) Explain and demonstrate the use and importance of the journal. | Overhead projector Worked examples | Able to post journal entries in books of account | Students directed to work in groups to present on the practical uses of the journal in a small/medium sized company | flipchart |

| General Objective 9: Understand bank reconciliation statements. | | | | | | |
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| 9.1 Define a bank reconciliation statement. 9.2 Explain the need for a reconciliation. 9.3 Carry out a bank reconciliation, of a given cash account and bank account. | (i) Explain what bank reconciliation is and why it is necessary to prepare it. (ii) Illustrate the preparation of bank reconciliation statements. | Overhead projector Worked examples | 1. Carryout a bank reconciliation of a given cash and bank account. | Direct the students to carry out a bank reconciliation exercise and graphically produce the statement. | Sample blank bank statements. Pro-form a in computer. | |
| General Objective 10: Know depreciation. | | | | | | |
| 10.1 Define depreciation. 10.2 Explain the necessity for periodic depreciation. 10.3 Determine the depreciation of assets of a business for a relevant period. 10.4 Trace depreciation entries in accounting to its final stage. | (i) Define depreciation and explain the various methods used. (ii) Calculate depreciation using straight line method and reducing balance method. (iii) Show how depreciation should appear in the books of accounts. | Overhead projector Worked examples | Compute depreciation using straight line and reducing balance method either manually or with the aid of computer. | Students directed to compute hard asset depreciation using a case study. | Computer packages. Projector Transparencies. Spreadsheets | |
| General Objective 11: Understand accrual and prepayment. | | | | | | |
| 11.1 Define accruals and prepayments. 11.2 Explain the accounting | (i) Define accruals, prepayments and explain their | Overhead projector Worked | 1. Ascertain accurate and prepayments | Demonstrate the calculation of accurate and | Spreadsheet. | |

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| | treatment of accruals and prepayments. | accounting treatment. | examples | using examples such as rent electricity, insurance etc. 2. Calculate accruals and prepayments. | prepayments using various examples. | |
| General Objective 12: Know final accounts. | | | | | | |
| | 12.1 Explain the meaning of final accounts. 12.2 Describe the stages in the preparation of final accounts. 12.3 Extract a single final account of a sole trader (Trading Profit and Loss Account and the Balance Sheet). | (i) Explain the meaning of final accounts. (ii) Illustrate the preparation of final accounts. | Overhead projector Worked examples | 1. Prepare adjustments to reflect the corrected errors, depreciation, accrual and prepayments in the final accounts of a sole trader. 2. Prepare Trading and Profit and loss account and balance sheet. | Direct students to prepare an ETB using a case study. Direct students to prepare P-L and balance sheet from ETB produced above. | ETB produced using computer spreadsheet. Final accounts produced on spreadsheet. |

| ASSESSMENT CRITERIA | | | |
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| Coursework 25% | Course test % | Practical 25% | Other (Examination/project/portfolio) 50% |
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| PROGRAMME: ND Accountancy | Code: OTM 113 | Credit Unit: 60 hours |
| Course: ICT I | Pre-requisite: | Theoretical: 1 hours/week - 25% |
| Semester: 1 | | Practical: 3 hours/week - 75% |

Aim/Goal : This module is designed to enable students to understand the impact of information and communication technologies in the workplace, to identify the computer main components, to work efficiently on any windows environment using word processing packages and to apply key health and safety principles in the accountancy office.

General Objectives:

1. Introduce students to modern Information and Communication Technologies (ICT)
2. Identify the various operating systems available
3. Apply health and safety principles when operating computers at work
4. Identify and effectively operate an office computer package (MS Word processing application)

| Theoretical Content | | | | Practical Content | | |
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| Week | General Objective 1: Introduce students to Information and Communication Technologies | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| 1 | | | | <p>* Explore the impact ICT in modern working environment</p> <p>* List and show the computer's main components/functions.</p> | <p>Show graphically and briefly the computer's evolution and computer industry</p> <p>Show a computer and promote discussions comparing it with other technologies .</p> <p>Discuss the use of Computer to the other equipment and items that assists man to perform tasks faster.</p> <p>Promote discussions to discuss the the impact of Computers on</p> | <p>Handouts</p> <p>Pictures, examples posters, transparencie s diagrams of old equipments and new equipments.</p> |
| 2 | | | | | | <p>Pictures</p> |

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| | | | | | everyday living. Show computer main components. | Diagrams Devices |
| General Objective 2: Identify the various operating systems available | | | | | | |
| 3 - 4 | Explain the main principles of computer operating systems | Produce a list of key principles | Chalkboard, or whiteboard, magic board, OHP, dataprojector, etc. | Identify how to access a computer system through Windows operating system. | Show how to use: - Program manager - Open/close a window - Load application software - Button bars, scroll bars and menu bars - Exploring main menu contents - Minimising and closing windows | Handouts PC (max. 4 PCs for each student) Operating system running |

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| | | | | | Organise students in teams and set task to be complete using the windows operating systems. | |
| General Objective 3: Apply health and safety principles when operating computers at work | | | | | | |
| 5 | <p>Describe the need for working safely in an office</p> <p>Explain the principles of good housekeeping techniques in the office</p> <p>Relate the implications of safety to the office</p> <p>Identify potential hazards</p> <p>Propose a plan to apply in a general organisation for safety within the organisation</p> | <p>Discuss the importance of a safe workplace.</p> <p>Discuss the importance of good safe design</p> <p>Show a sample plan</p> <p>Discuss procedures to be followed to maintain security</p> <p>Explain the value of an audit trail (care of hardware, software and data), produce samples</p> | <p>Overhead transparencies, pictures, diagrams.</p> <p>Sample plan(s)</p> <p>Handouts and readings</p> <p>Examples of audit trail forms</p> | <p>Write a plan for safety to apply in a specified organisation.</p> <p>Write a short report on the plan for accidents in a specified organisation.</p> <p>Show practical examples on how to arrange a workstation to avoid fatigue/injuries</p> | <p>Visit a large organisation to observe their security and safety system.</p> <p>Write a short report on the observations</p> <p>Group students and set tasks to re-arrange computer</p> | <p>Plans, forms, contacts with local organisation/business</p> <p>Contacts with local organisation to arrange visits</p> <p>3 computer workstations (including printers,</p> |

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| 6 | <p>Define the procedures for maintaining security of electronic equipment and information</p> <p>Define the procedures for maintaining resources</p> <p>Define the procedures for maintaining personal safety</p> <p>Describe and outline the national & local health and safety regulations</p> <p>Establish the need for working in a healthy workstation, relate the implications of health when working with computers</p> | <p>of audit trails.</p> <p>Explain local health and safety regulations</p> <p>Discuss the importance of a healthy workplace.</p> <p>Discuss environmental factors affecting health when working with computers: temperature, noise and illumination</p> <p>Discuss the importance of an adequate computer work layout. Show sample ideal layouts.</p> <p>Explain the value of good posture.</p> <p>Explain key principles of posture</p> | <p>Forms /brochures</p> <p>Handouts</p> <p>Pictures</p> <p>Books</p> <p>Books</p> | <p>Show ideal workstation arrangement to avoid injuries and fatigue when working with computers.</p> <p>Demonstrate the importance of right posture and exercises to avoid injure/relieve pain</p> | <p>workstations taking into account various environmental factors (make sure they encounter opened windows, noisy airconditions or not on, low chairs, etc...)</p> <p>Organise students in groups to study and sort case-studies</p> <p>Show students examples of wrong sitting and typing postures.</p> <p>Students role plays Role plays</p> <p>Games identifying potential illnesses</p> <p>Demonstrate how to do key exercises to relieve pain/avoid</p> | <p>scanners, adjustable chairs, etc.)</p> <p>Room with windows, curtains, lights, adjustable chairs,mobile computers, etc. (to be able to re-arrange them in ideal positions).</p> <p>Computer work station</p> <p>Different types of keyboards, mice, chairs, Monitors</p> <p>Pictures, posters, diagrams, handouts, footrests</p> |
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| | <p>Identify environmental factors affecting health when working with computers.</p> <p>Establish safe office practices to avoid injuries and fatigue when working with computers.</p> <p>Define key computer related illnesses, their symptoms and exercises to relieve/avoid pain, disconform and fatigue.</p> | <p>and techniques to avoid injuries and fatigue when working with computers.</p> <p>Explain the various injuries that affect people working in a wrong computer environment.</p> <p>Describe the various symptoms.</p> <p>Illustrate key exercises to avoid injuries and fatigue when working with computers</p> | <p>Handouts</p> <p>Pictures</p> <p>Posters</p> | | injuries | |
| General Objective 4: Identify and effectively operate an office computer package (MS Word processing application) | | | | | | |
| 7-8 | Define the use of word processing computer application (Microsoft Word for Windows) for learning | Load (open) Microsoft Office with the students and explain the various packages that make up MS | MS Word for Windows hand-outs support material. | Load (open) Microsoft Word explain its environment and basic functions. show how to open a new document | Show students how to open a new document in word, using manual controls, | *1 PC per student * Keyboarding |

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| | typing techniques (keyboarding). | Office | | in word, using manual controls, icons and menus. | icons and menus. | Support material in English |
| | | Introduce the English alphabetic keys in a computer keyword. | Keyboarding Support material in English | Teach key techniques in placing hands and striking keys using Microsoft Word for Windows. | Teach the proper technique in placing hand and striking keys using Microsoft Word for Windows. | * MS Word for Windows hand-out support material. * 2 floppy disks x student |
| 9-14 | | | | <p>Define the concept of software package:</p> <p>Microsoft Office for Windows:</p> <ul style="list-style-type: none"> - Word Processor - Number and data software - Visual aid software - Image presentation software <p>Define the use of word processing computer application (Microsoft Word for Windows) for</p> | <p>Load (open) Microsoft Office with the students and explain the various packages that make up MS Office.</p> <p>Load (open) Microsoft Word with the students and explain its environment and basic functions. Explain in detail</p> | <p>*1 PC per student</p> <p>* Keyboarding Support material in English</p> <p>* MS Word for Windows hand-out support material.</p> |

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| | | | | <p>learning typing techniques (keyboarding).</p> <ul style="list-style-type: none"> - Identify and use of word processing correctly - Loading Microsoft word - Importance of good typing technique and speed - Understand why starting with Keyboarding in English <p>Show command of appropriate use of MS Word :</p> <ul style="list-style-type: none"> - Menu bars - Creating a file and a folder - Use an input device to enter and edit text accurately - Manipulating information (open, copying, saving and deleting files. | <p>how to open a new document in word, using manual controls, icons and menus.</p> <p>Introduce the English alphabetic keys in a computer keyword.</p> <p>Teach the proper technique in placing hand and striking keys using Microsoft Word for Windows.</p> <p>Practice on home, figure, and symbol keys.</p> <p>Practice using</p> | <p>* 2 floppy disks x student</p> |
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| | | | | <ul style="list-style-type: none"> - Printing document using the default printer setting <p>Use typing techniques in computer keyboards in <i>English</i> (1), with Microsoft word.</p> <ul style="list-style-type: none"> - Correct position of hand on the keyboard - Striking keys correctly - Develop of speed using 10 fingers. <p>Use of MS word main features in keyboarding:</p> <ul style="list-style-type: none"> - Change and arrange paragraphs and heading using typing techniques. - Word-wrap and using enter. - Undo and copy – paste functions - Apply and adjust paragraphs, heading, spaces, fonts, size and | <p>paragraphs, line-spacing, fonts, size and colours in a word document, checking that typing techniques are applied. Undo function. Saving and closing the application.</p> <p>Student practice on creating word documents applying correct keyboarding techniques.</p> <p>Check on students’ speed development when typing.</p> | |
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| | | | | <p>colours in a word document.</p> <ul style="list-style-type: none"> - Save document and close applications <p>Use of tables in MS word</p> <ul style="list-style-type: none"> - Know how to produce a table - Align, delete and merge columns and rows - Altering table format, fonts, borders and shadings - Saving work and closing application | <p>Practice the production of table putting data, specifying how many columns and rows are required. Move the table. Change borders and shades. Undo function. Saving the work and closing the application.</p> <p>Explain a table printing function.</p> <p>Prepare weekly home-works to assure students practice the <i>English</i> keyboarding and main typing techniques.</p> | |
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| | | | | | Every week select some student from the group to test their speed improvement when applying correct <i>English</i> typing techniques. Do not spend more than 10 minutes on the quiz or test. | |
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| ASSESSMENT CRITERIA | | | |
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| Coursework | Course test | Practical | Other (Examination/project/portfolio) % |
| % | % | % | |
| 25 | 25 | 50 | |

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| PROGRAMME: ND Accountancy | Code: OTM 201-202 | Credit Hours: 4 hours |
| Course: Technical English II | Pre-requisite Technical English I | Theoretical: 2 hours/week - 50% |
| Semester: 2 | | Practical: 2 hours/week - 50% |

Course main Aim/Goal: This course is designed to consolidate the student's competence in use of Technical English in business. At the end of this course the student should understand the key rules and techniques of English in a business environment.

General Objectives:

- 1.0 Review the rules of grammar.
- 2.0 Know how to write good essay, reports, and articles.
- 3.0 Comprehend the difference between denotative and connotative use of words.
- 4.0 Understand the techniques of comprehension and summary writing.
- 5.0 Understand registers.
- 6.0 Understand the principles of correspondence.

| Theoretical Content | | | Practical Content | | | |
|--|---|--|---|---|---|---|
| Week | General Objective 1.0: Develop appropriate study skills using English Language. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| 1-2 | 1.1 Revise the concepts of phrase and clause. | Define the terms phrase in and "Clause" and explain their various types. | Passages from relevant source books | Identify structural and functional phrases and clauses. | Guide students in the identification. | Phrases and clauses from relevant source books. |
| | 1.2 Revisit the definition of the sentence. | Define the sentence and remind the various types. | As in 1.1 | Identify structural and functional sentences. | Guide the students in the process. | Sentences from source books. |
| General Objective 2.0: Know how to write good essays, reports, and articles. | | | | | | |
| 3-5 | 2.1 List the different types of essay and identify the features of each type. | List and explain the different types, and features of each type of essay. | Model essays, literature, etc Handouts | a. Generate relevant information on a given topic. b. Draw up a good outline. c. Write a good essay on a given topic. | Assign topics and evaluate students work. | Handouts |
| 3-5- | 2.2 Understand a report; its types, uses and characteristics. | Define a report and list types. Enumerate uses and characteristics of a good report. | Model of good reports. | Write a report. | Evaluate the report. | Handouts |
| | 2.3 Appreciate the techniques for writing articles. | Explain techniques for writing articles. | Model essays and articles. Handouts | Write good articles for publication. | Evaluate and analyze published essays.. | Newspapers Journals Magazines |
| General Objective 3.0 Comprehend the difference between denotative and connotative use of words. | | | | | | |

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|---|--|--|---------------------------------------|---|--|---------------------------------------|
| 6-7 | 3.1 Understand the term denotation.. | Explain the term denotation. | Groups of synonyms from source books. | a. Identify words used denotatively. b. Use words denotatively. | Compare denotative and connotative usage in group of synonyms eg woman, lady, female, client, customer, patient, fear, terror, dread, etc. | Groups of synonyms from source books. |
| | 3.2 Understand the term connotative. | Explain the term connotation. | As in 3.1 above. | a. Identify words used connotatively. b. Use words connotatively. | Guide students and evaluate their work. | Handouts |
| General Objective 4.0: Understand the techniques of comprehension and summary writing. | | | | | | |
| 8-9 | 4.1 Give contextual explanations to statement from a text. | Explain the techniques answering questions on comprehension at a higher level of difficulty. | Comprehensi on passages. | Answer questions on comprehension passages at a higher level of difficulty. | Guide and grade students work. | |
| | 4.2. Understand summary writing types and steps in writing them. | Explain and illustrate summary writing, types, and steps in writing them. | Passages from source books. | Write, within a specified length, a good summary of a given passage. | Guide and evaluate students' work. | |
| | 4.3 Identify colloquialism, slangs and jargons. | Explain and illustrate colloquialisms, slangs and jargons. | Passages from relevant sources. | State appropriate use of jargons. | Guide students. | |

| General Objective 5.0: Understand registers. | | | | | | |
|--|--|---|-----------------------------|--|------------------------------------|--|
| 10 | 5.1 Understand registers. | Explain registers and factors influencing them viz field, mode, tenor. | Passages from source books. | a. Identify items of register in a given passage. b. List items of register in a given passage. | Guide and evaluate students' work. | Textbooks, workbooks. |
| General Objective 6.0: Understand the principles of correspondence. | | | | | | |
| 11-14 | 6.1 Recognise the different types of business letters. | Describe and illustrate the different types of business letters eg applications enquiry, invitation, complaints, and their replies. | Model business letters. | | | |
| | 6.2 Apply suitable language for business letters. | Explain suitable language for specific types of business letter. | Handouts | Write business letters. | Guide and grade students' work. | Handouts Example of generic business letters |
| ASSESSMENT CRITERIA | | | | | | |
| Coursework % 30 | | Course test % 30 | | Practical % 30 | | Other (Examination/project/portfolio) % 40 |

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|---|-----------------------|---|
| PROGRAMME: ND ACCOUNTANCY | Code: BAM 126 | Credit Hours: hours 2 |
| Course: INTRODUCTION TO ENTREPRENEURSHIP | Pre-requisite: | Theoretical: 1 hours/week - 50 % |
| Semester: 2 | | Practical: 1 hours/week - 50 % |

Course main Aim/Goal

This course is designed to create general entrepreneurship awareness in the student with a view to inculcating in him the spirit of self-reliance.

General Objectives:

1. Understand the basic concept of entrepreneurship
2. Understand the roles of entrepreneurship in personal and national growth and development
3. Know how to set business goals
4. Know how to identify business opportunities
5. Know how to draw simple business plans.

| Theoretical Content | | | Practical Content | | | |
|---------------------|--|---|-------------------|---|---|---|
| Week | General Objective 1: . Understand the basic concept of Entrepreneurship | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Explain the terms: <ul style="list-style-type: none"> i. Entrepreneurs hip ii. Entrepreneur iii. Enterprise iv. Self Employment v. Wage Employment 1.2 Compare: <ul style="list-style-type: none"> i. Wage Employment and Entrepreneurs hip ii. Self Employment and | Explain the terms related to entrepreneurship. <ul style="list-style-type: none"> ii. Compare wage employment and self employment with entrepreneurship. iii. Identify opportunities for self employment iv. Explain the role of entrepreneurship in | Textbooks | Identify the facilities and opportunities available for self employment. Identify successful entrepreneurs in Nigeria Evaluate the role of entrepreneurship in wealth creation. | Guide students to research and identify criteria for a successful entrepreneur – Establish competitive groups. Students to make formal presentations of their findings | Guest Speakers on the role and importance of entrepreneurs 'p Internet and relevant web sites Guest speakers from successful businesses |

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| | <p>Entrepreneurship</p> <p>1.3 Identify the facilities and opportunities available for self employment.</p> <p>1.4 Identify successful entrepreneurs in Nigeria</p> <p>1.5 Evaluate the role of entrepreneurship in wealth creation.</p> | <p>wealth creation.</p> <p>v. Give assignment</p> <p>vi. Organize a visit to an entrepreneur's organization.</p> <p>▪</p> | | | | |
| General Objective 2: Understand the roles of entrepreneurship in personal and national growth and development | | | | | | |
| | <p>2.1 Explain how entrepreneurship leads to the creation of:</p> <p>i. Self confidence</p> <p>ii. Self Expression</p> <p>iii. Wage Employment for others</p> <p>iv. Self Employment</p> | <p>Explain the role of entrepreneurship to national development.</p> <p>ii. Explain resources and constraints of entrepreneurship.</p> <p>iii. Explain the spirit of Achievement</p> | Textbooks | Explain the role of computer and information technology in entrepreneurship | <p>Explain with the aid of a computer and application packages:-</p> <p>E-mail</p> <p>Internet, website</p> <p>Create:</p> <p>Spreadsheet</p> <p>Invoice</p> <p>Purchase order etc.</p> <p>Students to examine web based organisations and the</p> | <p>Computer and accessories</p> <p>Internet and relevant web sites</p> <p>Dbase</p> <p>Internet facility</p> |

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| | <p>2.2 Identify resources and constraints of entrepreneurship.</p> <p>2.3 Explain how entrepreneurship leads to import substitution and utilization of local resources.</p> <p>2.4 Explain how entrepreneurship leads to equitable distribution of industries.</p> <p>2.5 Explain the spirit of Achievement Motivation Test (A.M.T.)</p> | <p>Motivation Test (AMT).</p> | | | <p>importance of information technology</p> | |
| <p>General Objective 3: Know how to set business goals</p> | | | | | | |

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| | <p>1 Evaluate strengths, weaknesses opportunities and threat (SWOT Analysis).</p> <p>3.2 Explain the personal characteristics of an entrepreneur.</p> <p>3.3 Explain the Entrepreneurial Tasks:</p> <ul style="list-style-type: none"> i. Leadership ii. Decision-making iii. Business Planning iv. Time Management <p>Self Management</p> | <p>. Explain SWOT analysis and relate it to the organization visited.</p> <p>ii. Explain characteristics of an entrepreneur.</p> <p>iii. Explain the entrepreneurial tasks.</p> <p>iv. Conduct Test</p> | <p>) Textbooks</p> | <p>Explain the Entrepreneurs 'ip</p> | <p>Demonstrate, using appropriate application package:</p> <p>Business planning Time Management etc.</p> <p>Set up student groups with an initial starting capital of £10,000 and the task of setting up a small business enterprise. Set business goals</p> | <p>Computer and accessories</p> <p>Internet and relevant web sites</p> <p>Text Books</p> <p>On-Going Project</p> |
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| General Objective 4 Know how to identify business opportunities | | | | | | |
| 1 Define business opportunity. 4.2 Identify the process of product/service selection. 4.3 State the process of exploring opportunities | . Explain business opportunities and process of exploring them. ii. Explain the process of 7 product/service selection | Textbooks | Explain the process of exploring opportunities | Demonstrate using appropriate application package. Product selection product tracking order tracking Use the on-going business project to encourage students to identify business opportunities | Computer and accessories Dbase Text Book Internet and relevant web sites | |
| General Objective 5: Know how to draw simple business plans | | | | | | |
| 5.1 Define the concept of business plan. 5.2 Explain the process of preparing preliminary project proposal. 5.3 Explain the process of preparing a detail ed) | Explain the concept of business plan and project proposal. Guide students in preparing a modest business plan. Give final presentation | Textbooks | Explain the process of preparing preliminary project proposal. | Guide students in preparing preliminary project. On going Business Project to complete a Business Plan and | Computer complete with accessories and: | |

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| | <p>business plan. 5.4 Conduct a modest business plan on a selected venture (The written business plan should be assessed as part of the continuous assessment).</p> | | | <p>Explain the process of preparing a detailed business plan. Conduct a modest business plan on a selected venture</p> | <p>to present it to a panel of successful entrepreneurs. Sales forecasting Business plan Time sheet analysis Employee tracking Loan Amortization etc. Explore internet for: Company profile Product catalogue Product information URL Management</p> | <p>Dbase Internet connection Text book Internet and relevant web sites</p> |
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| ASSESSMENT CRITERIA | | | |
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| Coursework % | Course test % | Practical % | Other (Examination/project/portfolio) % |
| Competency: On completing the course, the student should be able to understand/estimate/define/etc.... | | | |

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| PROGRAMME: ND ACCOUNTANCY | Code: BAM 122 | Credit Hours: 3 hours 3 units |
| Course: Business and Mathematics 2 | Pre-requisite: | Theoretical: 1 hours/week - 33% |
| Semester: 2 | | Practical: 2 hours/week - 67% |

Course main Aim/Goal

The course is designed to provide the student with an in depth knowledge of Business Mathematics.

General Objectives:

- 1. Comprehend the basic concepts of differential calculus and their applications.**
- 2. Understand the methods of integration.**
- 3. Comprehend sets permutation, combination and their application in counting.**
- 4. Understand binomial expansion and application in counting.**
- 5. Understand the basic idea of probability and its application in business.**
- 6. Understand linear programming, transportation models and their application to business**

| Theoretical Content | | | Practical Content | | | |
|---------------------|---|--|--------------------------|--|--|---------------------------------|
| Week | General Objective 1: Comprehend the Basic Concepts of Differential Calculus and Their application in Business | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Define the limiting value of a function. 1.2 Apply the limiting value of the slope of tangent line. 1.3 Define the continuity of a function. 1.4 Define differentiation as an incremental notation of function. 1.5 Differentiate a function from first principles. 1.6 State the formula for differentiation of a function, of products and quotient functions. 1.7 Differentiate simple algebraic, trigonometric, | Explain limiting value of a function. Solve problems involving differential calculus. Sketch the maximum and minimum points of functions of 2 nd degree. Give assignment. State the conditions for the maximum points and minimum simple multivariate function of three independent variables. Apply the above | Textbooks Graph paper | The limiting value function. Derive the general formulation for derivative. Solve problems using differential calculus. Sketch the maximum and minimum points of functions of 2 nd degree. Give assignment. Apply derivatives to marginal concepts (maximum and minimum). Solving cost and profit problems in finance management. | Guide students on problem solving. Questions and applications of the key rules. | Internet and Relevant Websites. |

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| | <p>logarithmic, exponential, hyperbolic, parametric, inverse and implicit functions.</p> <p>1.8 Obtain second derivative of a function.</p> <p>1.9 Explain the condition for turning point of a function.</p> <p>1.10 Distinguish between maximum values of a function of 2nd degree.</p> <p>1.11 Sketch the maximum and minimum points of function of 2nd degree.</p> <p>1.12 State the conditions for the maximum points and minimum simple multivariate function of three independent variables.</p> <p>1.13 Apply the above in (1.12) concepts to:</p> <p>(i) Marginal concepts</p> <p>(ii) Finding optimum cost, and</p> | <p>in concepts to:</p> <p>Marginal concepts</p> <p>Finding optimum cost, and</p> <p>Solving cost and profit problems in finance management.</p> | | | | <p>Internet and Relevant Websites.</p> |
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| General Objective 2: Understand the Methods of integration (definite and indefinite integration) | | | | | | |
| | 2.1 Define integration 2.2. List the Methods of Integration 2.3. Solve Problems using methods of integration both definite and indefinite integrals | .Solve Problems using methods of integration both definite and indefinite integrals | Textbooks | Solve Problems using methods of integration both definite and indefinite integrals | Guide students to solve problems using definite and indefinite integrals. Students to answer problems | Internet and Relevant Websites. |
| General Objective 3: Understand sets, permutation, combination and their application in accounting | | | | | | |
| | 3.1. Define the basic idea of set theory 3.2. Define subsets, universal, permutation, disjoint and non-disjoint sets 3.3. State the laws of set 3.4. Use Venn diagrams to illustrate operations of set. 3.5. Apply sets in counting 3.6. Define permutation and combination. 3.7. List examples of permutation and combination 3.8. Solve problems of permutation and combination. 3. 9. Apply permutation and combination in counting 3.10 Use counting techniques in statistics. | Apply sets in counting Solve problems of permutation and combination. Apply permutation and combination in counting to business related problems | Textbooks | Solve Problems using methods of integration both definite and indefinite integrals Apply permutation and combination in counting to business related problems Refer to relevant business scenarios to apply permutation and combination problems. The application of these methods in accounting | Guide students to solve problems using definite and indefinite integrals. Students to answer problems .Explain examples of permutation and combination Conduct a test | Internet and Relevant Websites. |
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| General Objective 4. Understand Binomial Expansion and its Application to Business | | | | | | |
|---|--|--|-----------|---|---|---------------------------------|
| | 4.1. Explain the meaning of binomial theorem 4.2. Define pascal triangle 4.3. Use binomial theorem in expanding $(x+2y)^8$ etc. 4.4. Find terms involving the power of X in the expansion $(x+2y)^8$ etc. 4.5. Apply the above concepts to business. | Use binomial theorem in expanding $(x+2y)^8$ etc. Find terms involving the power of X in the expansion $(x+2y)^8$ etc. Apply the above concepts to business. | Textbooks | Solve problems using methods of binomial expansion. And applying the concepts of binomial expansion to business related problems. | Guide students to solve problems using binomial expansion and its application to business. Students to answer problems | Internet and Relevant Websites. |
| General Objective 5: | | | | | | |
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| | 2. | | | | | |
| | <p>4.1. Explain the meaning of binomial theorem</p> <p>4.2. Define pascal triangle</p> <p>4.3. Use binomial theorem in expanding $(x+2y)^8$ etc.</p> <p>4.4. Find terms involving the power of X in the expansion $(x+2y)^8$ etc.</p> <p>4.5. Apply the above concepts to business.</p> | <p>Use binomial theorem in expanding $(x+2y)^8$ etc.</p> <p>Find terms involving the power of X in the expansion $(x+2y)^8$ etc.</p> <p>Apply the above concepts to business.</p> | Textbooks | Solve problems using methods of binomial expansion. And applying the concepts of binomial expansion to business related problems. | <p>Guide students to solve problems using binomial expansion and its application to business.</p> <p>Students to answer problems</p> | Internet and Relevant Websites. |
| General Objective 5: Understand the Basic Idea of Probability and its Application in Business | | | | | | |

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| | <p>5.1. Explain the concept of probability</p> <p>5.2. Compute the probability of success or failure of an event.</p> <p>5.3. State Bayes theorem</p> <p>5.4. Apply the above concepts to business situations.</p> | <p>Compute the probability of success or failure of an event.</p> <p>Apply the concept of probability to business situations.</p> | Textbooks Probability Tables | <p>Solve problems using the concept of probability.</p> <p>Consider business related problems.</p> <p>Refer to websites and case studies involving probability</p> | <p>Guide students to solve problems using Bayes theorem and the concept of probability.</p> <p>Working in pairs to solve problems.</p> <p>To research relevant websites.</p> | Internet and Relevant Websites |
| General Objective 6 Understand the Key Elements of Management Mathematics as Applied in Linear Programming and Network Analysis. | | | | | | |
| | <p>6.1. Explain linear programming</p> <p>6.2. Solve management problems with linear equations</p> <p>6.3. Identify the different methods used to resolve linear programming problems.</p> <p>6.4. Use graphical methods to</p> | <p>Solve management problems with linear equations</p> <p>Use graphical methods to resolve linear programming problems</p> | Textbooks Graph Paper | <p>Solve management problems with linear equations</p> <p>Use graphical methods to resolve linear programming</p> | <p>Guide students to solve problems using linear programming</p> <p>Students to refer to business</p> | Internet and Relevant Websites |

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| | resolve linear programming problems 6.5. Use the simplex method to resolve a linear programming problems. 6.6. Identify the advantages in graphical and simplex methods. 6.7. Explain a general transportation model. | Use the simplex method to resolve a linear programming problems. | | problems Use the simplex method to resolve a linear programming problems. | related case studies and to simple management problems Forecasting and sales figures etc. To research relevant websites. Conduct Test | |
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| ASSESSMENT CRITERIA | | | |
|----------------------------|----------------------------|--------------------------|--|
| Coursework 50% | Course test 25% | Practical 25% | Other (Examination/project/portfolio) % |

Competency: On completing the course, the student should be able to understand/estimate/define/etc....

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: : BFN 121 | Credit Hours: 2 hours |
| Course: ELEMENT OF BANKING II | Pre-requisite: BFN 111 | Theoretical: 1 hours/week - 50% |
| Semester: TWO | | Practical: 1 hours/week - 50% |

Goal:

To enable the students understand the basic functions and structures of Banking institutions

GENERAL OBJECTIVES:

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

1. Understand the concept of money
2. Evolution and structure of Banking Institutions
3. Understand Commercial Bank lending/borrowing principles
4. Know bank services and methods of payments

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|---|-------------------------------|--|
| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: BFN 121 | Credit Hours: 2 hours |
| Course: ELEMENT OF BANKING II | Pre-requisite: BFN 111 | Theoretical: 1 hours/week - 50% |
| Semester: TWO | | Practical: 1 hours/week - 50% |

| Theoretical Content | | | Practical Content | | | |
|--|---|---|---|---|---|---|
| Week | General Objective 1: 0 Understand the concept of money | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| 1-3 | 1.1 Define a Central Bank 1.2 Explain its structure in Nigeria 1.3 Explain its functions and management | i. A legal and professional definition of Central Bank shall be provided for the student. ii. Illustrate with a chart the structure of the Apex Bank in Nigeria. iii. Outline and provide a discussion on the functions and management of the Bank in 1.2 | Overhead projector. Chart. Case study | 1.1 Explain the origin and concept of money. Differentiate the various forms of money and understand the process of money creation by banks, identify the factors affecting demand for and supply of money. | To brief students on how to visit the museum for sampling old forms of money. Collect data from CBN publications to be completed 3 weeks. | CBN Publications Internet CIBN Journals. |
| General Objective 2:0 Evolution and structure of Banking Institutions | | | | | | |

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| 4-7 | <p>2.1 Define a policy</p> <p>2.2 Define a monetary and fiscal policy</p> <p>2.3 Explain the tools of monetary policies</p> <p>2.4 Explain the role of monetary and fiscal policies</p> | <p>i. Provide a concept of policy, and a discussion on the process of making a policy.</p> <p>ii. Provide a simple meaning of monetary and fiscal policies.</p> <p>iii. Outline the instruments of monetary and fiscal policies and lead the students in the discussions.</p> <p>iv. Provide a detailed discussion on the importance and effectiveness of monetary and fiscal policies in managing an economy.</p> | <p>Overhead projector.</p> <p>Chart.</p> <p>Case study</p> | <p>1.1 Discuss the origin, evolution and structure of the different types of Banking institutions and non bank financial institution.</p> <p>1.2 Classify the banking institutions. Define functions and management of banks</p> | <p>Group students and each group assigned to study and write a word processed report on class of bank (3weeks)</p> | <p>Charts, Journals, Internet, Banking Legislations</p> <p>Word processor</p> |
| General Objective: 3.0 Understand Commercial Bank lending/borrowing principles | | | | | | |
| 6-8 | <p>3.1 Describe the structure of a commercial banks.</p> <p>3.2 Describe the structure of Merchant Banks.</p> <p>3.3 Describe the structure of Development Banks</p> <p>3.4 State and explain the functions, management and sources of funds of a bank.</p> | <p>i. With aid of a chart provided provide a discussion on the structure of a commercial banks. A specimen can be introduced to the students</p> <p>ii. With aid of a chart provide a discussion on the structure of marchant Bnaks. A specimen can be introduced to the students.</p> | <p>Overhead projector.</p> <p>Chart.</p> <p>Case study</p> | <p>1.1 Discuss the structure of commercial banks balance sheet and explain clearly profitability and liquidity concepts in bank management Analyse the principles governing</p> | <p>To introduce students to group work and give them exercise to complete (3 weeks)</p> <p>Word processed short report produced for the above.</p> | <p>Case study financial statement commercial bank balance sheets. Charts.</p> <p>Word processor</p> |

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| | | <p>iii. With aid of a chart provide a discussion on the structure of a development banks. A specimen can be introduced to the students.</p> <p>iv. Outline and lead the students in discussing the functions and sources of funds of banks in 3.1 3.2 and 3.3</p> | | <p>borrowing and lending in bank. Explain the role of banks in financial intermediation</p> | | |
| General Objective: 4.0 Know bank services and methods of payments | | | | | | |
| 9-11 | <p>4.1 State and explain the role, functions, structure and management of the following: IMF, ADB, etc.</p> <p>4.2 Explain their sources of funds</p> | <p>i. Provide a discussion on the roles play by International Banks/Financial Institutions to the developed and developing nations.</p> <p>ii. Outline a discussion of the functions of the International Banks/Financial Institutions.</p> <p>iii. With aid of a chart provide a discussion on the structure of World Bank, IMF and ADB</p> <p>iv. The nature of management practice by international Banks/Financial</p> | <p>Overhead projector. Chart. Case study.</p> | <p>1.1 Explain the various financial and non-financial services offered by banks to customers.</p> <p>1.2 Illustrate the methods of payments through the banking system.</p> <p>1.3 Describe the bank clearing system and identify the role of banks in accelerating economic development.</p> | <p>Group work. Case study and assignments to be completed in (3 weeks). Word processed short report produced for the above.</p> | <p>Computers Text books Journals Word processor</p> |

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| | | <p>shall be provided to the students.</p> <p>v. An outline of the sources of funds by Banks in 4.1.3 shall be provided and discussed.</p> | | | | |
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| ASSESSMENT CRITERIA | | | |
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| Coursework 25% | Course test % | Practical 25% | Other (Examination/project/portfolio) 50% |
| | | | |

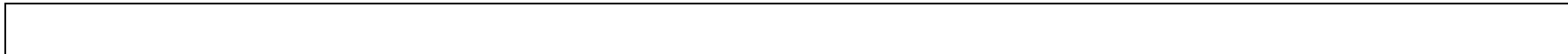
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|----------------------------------|-----------------------|---|
| PROGRAMME: ND Accountancy | Code: BAM 214 | Credit Hours: 30 hours 2 |
| Course: BUSINESS LAW | Pre-requisite: | Theoretical: 2 hours/week - 100% |
| Semester: 2 | | Practical: 0 hours/week - 0% |

Course main Aim/Goal

This course is designed to enable the student understand the legal framework within which business is conducted.

General Objectives:

1. Understand the law of contract, sale of goods, etc.
2. Understand the law as it relates to supply of labour, goods and services
3. Know the Law of Agency
4. Know the Law of Partnership
5. Know the Law of Insurance
6. Understand Negotiable instruments
7. Know the Law of Hire Purchase
8. Understand the Law of Common Carriage.



| Theoretical Content | | | | Practical Content | | |
|---------------------|--|---|----------------------------|--|--|--|
| Week | General Objective 1: Understand the law of contract, sale goods, etc. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Define Law of Contract. 1.2 Explain existence of Contractual relations. 1.3 Explain conditions for a valid contract. 1.4 Explain law relating to sale of good. 1.5 Explain the Sale of Goods Act. 1.6 Explain the principle of transfer of property and risk. | Explain the nature of contract and the conditions for a valid contract. Explain the law relating to sale of goods. Cite relevant cases. | Textbooks. Law reports. | Know relevant cases as they relate to law of contract. Know relevant cases as they relate to sale of goods Act. | Cite relevant cases as they relate to law of contract. Cite relevant cases as they relate to Sale of Goods Act. Apply SGA law to consumer problems | Sale of goods Act Law Reports Text books Internet and Relevant Websites |
| | General Objective 2: Understand law as it relates to supply of labour, goods and services | | | | | |
| | 2.1 Describe a valid contract for sale of goods and/or supply of goods and services. 2.2 Explain the principles of | Explain and supply good valid contract for sale and services. Explain the | Textbooks. Law reports. | Know relevant cases as they relate to sale of goods and/or | Frame a Business entity and position it as a manufacturing firm. Cite relevant cases as they relate to supply of | Case studies Law Report |

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| | <p>vicarious liability as it applies to employees and employers.</p> <p>2.3 Recognize the consequence to the employer when other place orders for supply of goods.</p> | <p>principles of vicarious liability consequence arising and the there from. Cite relevant cases.</p> | | <p>supply of goods and services</p> | <p>goods and services. Prepare a relevant case study using the above firm in the violation of requirements in supply of goods and services. Guide students to identify the implications, consequences and remedies.</p> | <p>Text books</p> <p>Law journals.</p> <p>Internet and Relevant Websites</p> |
| General Objective 3: Know the Law of Agency | | | | | | |
| | <p>3.1 Define Agency</p> <p>3.2 Explain the nature of Agency</p> <p>3.3 Explain types of Agents</p> <p>3.4 State duties and responsibilities of an Agent.</p> <p>3.5 Explain disclosed and undisclosed principals and the legal consequences.</p> <p>3.6 Identify factors leading to termination of Agency.</p> <p>3.7 Explain the rights of principal and third party after termination of Agency.</p> | <p>Explain the law of agency, its nature, types of agents, duties and responsibilities.. Explain disclosed and undisclosed principals and the legal consequences. Explain factors leading to termination of agency. Explain the rights of principal and third party after termination. Cite relevant cases. Give assignment..</p> | <p>Textbooks.</p> <p>Law reports</p> | <p>Know relevant cases as they relate to:</p> <p>Law of Agency</p> <p>Nature of Agency</p> <p>Types of Agents.</p> | <p>Cite relevant cases as they relate to law of Agency.</p> <p>Frame a Business entity and position it as an Agent.</p> <p>Prepare relevant case study using the organization in violation of clauses in the law of Agency.</p> <p>Guide students to identify factors leading to termination of Agency, other</p> | <p>Case Studies</p> <p>Law Report</p> <p>Text Books</p> <p>Law journals.</p> <p>Internet and Relevant Websites</p> |

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| | | | | | implication, consequences and remedies. | |
| General Objective 4: Know Law of Partnership | | | | | | |
| 4.1 Define Partnership 4.2 Classify partnership 4.3 Explain formation of partnership. 4.4 Explain the rights and duties of partners 4.5 Explain the legal position and consequences arising from action of partners with third parties. 4.6 Identify factors leading to dissolution of partnerships. 4.7 Explain the handling of partnership assets and liabilities upon dissolution. | Explain the law of partnerships, nature and classification. Explain the rights and duties of partners. Explain the legal position and consequence arising from action of partners with third party. Explain the factors leading to dissolution of partnership. Describe how partnership assets and liabilities are handled upon dissolution. Conduct Test. | Textbooks. | Know relevant cases as they relate to: Partnership Rights & Duties of Partners Assets & liabilities of a partner upon dissolution. | Cite relevant cases as they relate to:- Partnership, Rights & Duties of Partners. Assets & liabilities of a partner upon dissolution. Legal position and consequences arising from the action of a partner with third party. | Case studies Text books Law Reports Journals. | |
| General Objective 5: Know the Law of Insurance | | | | | | |
| 5.1 Define Insurance 5.2 Define the concept of insurable interest 5.3 Explain the concepts of (i) indemnity (ii) subrogation 5.4 Explain the doctrine of | Explain the law and concept of insurance. Explain the doctrine of uberrimae fidei. Explain the types of insurance policies and their legal applications. | Textbooks. Journals/Pu blications. | Know relevant cases as they relate to: Insurable interest. | Cite relevant cases as they relate to default, indemnity, etc in insurance. Guide students to identify the | Case Studies Law Reports Text Books Law Journals Internet and Relevant | |

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| | uberrimae fidei. 5.5 Identify various types of insurance policies and their legal applications. 5.6 Explain re-insurance | Explain re-insurance. | | Indemnity Subrogation Re-insurance. | implication, consequences and remedies using relevant case studies. Apply insurance law to business problems | Websites. |
| General Objective 6: Understand Negotiable Instruments. | | | | | | |
| | 6.1 Define Negotiable Instruments 6.2 Identify various types of Negotiable Instruments and note 6.3 State the use and functions of Negotiable instruments in business transactions. 6.4 Mention parties to Negotiable instruments 6.5 Explain the rights of interested third parties | Explain the nature and types of Negotiable Instruments and notes. Explain the uses and functions of Negotiable Instruments in business transactions. Explain the parties to Negotiable Instruments and the rights of third parties | Textbooks. Publications | Know types of negotiable instruments, and their function in business transactions. | Guide students to identify the various types of negotiable instruments and their functions in business transactions. Guide students to identify rights of interested parties, consequences of default | Case Studies Law Reports Text Books Law Journal. Internet and Relevant Websites |
| General Objective 7: Know the Law of Hire Purchase | | | | | | |
| | 7.1 Explain the nature of hire purchase transaction. 7.2 Distinguish hire purchase from other forms of secured credit – mortgage, credit sale, conditional sale, pledge | Explain the nature and Law of Hire purchase. Explain the difference between Hire purchase and | 1) Textbooks. 2) Law reports. | Know the relevant cases as they relate to: Hire purchase Mortgage | Cite relevant cases as they relate to Hire Purchase. Guide students to identify the legal | Law Report Case Studies Text Books |

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| | and lien, loan and asset leasing. 7.3 Explain the obligations of owner and hirer under hire-purchase transactions. 7.4 Explain the legal rights of hirer and owner against the third party. 7.5 Explain the legislation regulating hire purchase in Nigeria – Hire Purchase Act 1965 and subsequent amendments. | other forms of secured credit. Explain the legal obligations to Hire purchase transactions. Explain the hire purchase legislation in Nigeria. Cite relevant cases. Conduct Test. | | Credit Sale Lien Pledge etc. Know relevant cases as they relate to Hire purchase Act. | rights of hirer using relevant case studies. Apply hire purchase law to consumer problems. | Law Journals. Internet and Relevant Websites |
| General Objective 8: Understand Law of Common Carriage. | | | | | | |
| | 8.1 Define common carriage. 8.2 Explain the law as it relates to carrier, breaches in carriage and remedies. | Explain the nature and law of common carriage. Explain breaches in carriage and remedies. Cite relevant cases. | Textbooks. Law reports. | Know the relevant cases as they relate to:- Carrier Breaches in carriage. Remedies. | Cite relevant cases as they relate to common carrier, breaches in carriage and remedies. | Law Report Case Studies Text Books Law Journals. |
| ASSESSMENT CRITERIA | | | | | | |
| Coursework % | | Course test % | | Practical % | | Other (Examination/project/portfolio) % |
| Competency: On completing the course, the student should be able to understand/estimate/define/etc.... | | | | | | |

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| PROGRAMME: ND ACCOUNTANCY | Code: BAM 221 | Credit Hours: hours 2 |
| Course: PRINCIPLE OF MANAGEMENT II | Pre-requisite: | Theoretical: 1 hours/week - 50% |
| Semester: 2 | | Practical: 1 hours/week - 50% |

Course main Aim/Goal

This course is designed to expose the student to basic practices such as management organisational structure, delegation, leadership, motivation and communication with special emphasis on business in Nigerian.

General Objectives:

- 1. Understand the principles of personnel management**
- 2. Know structures of organisation**
- 3. Understand the concept of delegation**
- 4. Understand the concept of leadership**
- 5. Understand the management functions of motivation**
- 6. Understand the importance of effective communication in an organisation.**

| Theoretical Content | | | Practical Content | | | |
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| Week | General Objective 1: Understand the Principles of Personnel Management | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Explain the basic function of Human resources Management 1.2 Identify manpower needs in an organization. 1.3 List recruitment procedures in an organization. 1.4 Explain the need for training and development in an organization. 1.5 Describe the basic methods of compensation to workers. 1.6 Explain the process of staff discipline. | <ul style="list-style-type: none"> ▪ Explain the basic function of human resource anagement such as manpower needs, recruitment, staff discipline training and development, compensation, etc. | Textbooks Journals publications | Recruitment procedures in an organization. Explain the need for training and development in an organization. Describe the basic methods of compensation to workers. Explain the process of staff discipline. | Guidance on the use of a relevant case study examining issues relating to recruitment, training and development. Students to work in groups to examine training needs and related appraisal priorities etc. | Internet and relevant business and management websites |
| | General Objective 2: Know structures of organizations | | | | | |
| | 2.1 Define organization. 2.2 Distinguish between formal and informal organizations. 2.3 Explain different types of organizational structure, using diagrams. 2.4 Explain organizational | Explain organization and differentiate between formal and informal rganizations. Draw different types | Textbooks Journals Publications of management | Explain different types of organization structure using diagram. Explain | Using diagram films, and school. Organogram to explain organizational structure. | Text books, Journals, Organogram. Internet and relevant business and |

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| | structure of the department, school, the polytechnic and other line organizations, using diagrams. 2.5 Explain span of control and unity of command | of organizational structures including those of your dept, schools etc. Explain the structures drawn. Explain span of control and unity of command. Give assignment | PolySchool . Organogram | organizational structure of the department, school, the polytechnic and other line organizations. | | management websites |
| General Objective 3: Understand the concept of delegation. | | | | | | |
| | 3.1 Define delegation. 3.2 Explain the need for delegation 3.3 Explain elements in delegation such as authority, responsibility and accountability. 3.4 Explain the limitation of delegation | Explain delegation, its importance, Uses and limitation Explain its elements such as authority, responsibility and accountability. conduct test. | Textbooks Publications Journals | Refer to examples of small business with case studies to identify the delegation of responsibility in an organization. | Guidance on the use of small business case studies to examine delegation | Internet and relevant business and management websites |
| General Objective 4: Understand the concept of leadership. | | | | | | |
| | 4.1 Define leadership 4.2 Identify leadership styles. 4.3 Explain issues and problems of leadership in organizations in Nigeria. | <ul style="list-style-type: none"> ▪ Explain leadership and types of leadership styles and their problems in Nigerian organizations | Textbooks Journals Publications | Define leadership Define leadership styles. Explain issues and problems of leadership in organization in Nigeria. | Management films Role modelling Text books Journals. | Internet and relevant business and management websites |

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| | General Objective 5 Understand the management functions of motivation | | | | | |
| 5.1 Define motivation.explaining its functions. 5.2 Explain major motivational theories. 5.3 Evaluate motivational tools and their effectiveness. 5.4 Explain issues (problems and prospects) in motivating the Nigerian worker | Explain motivation and motivational theories. ii. Explain the functions and tools used for motivation. iii. Explain its problems and prospects. 7 iv. Give assignment | 1) Textbooks 2) Journals 3) Publications | Refer to management problems in order to identify some motivational factors and their effects on Nigerian workers. | Explain major motivational theories. Students to work in pairs to evaluate motivational tools and their effectiveness. | Internet and relevant business and management websites | |
| | General Objective 6 Understand the importance of effective communication in an organization | | | | | |
| 1 Define communication. 6.2 Explain the process and method of communication. 6.3 Identify characteristics of effective communication in an organization. 6.1 Explain different systems of communication in organizations. | Explain communication, its process, characteristics, and methods. Explain different systems of communication and the implications of | Textbooks Journals | Student can be guided through role play and problem solving method on the effective ways of | Guidance on role play activities to consider different communication problems in a business. For example: • Delayering • Re-organisations | Internet and relevant business and management websites | |

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| | 6.2 Examine the implications of defective communication in organizations. | defective system. Conduct test. | | communication in an organisation. | <ul style="list-style-type: none"> • Introducing New Technology • New work patterns | |
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| ASSESSMENT CRITERIA | | | |
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| Coursework % | Course test % | Practical % | Other (Examination/project/portfolio) % |
| Competency: On completing the course, the student should be able to understand/estimate/define/etc.... | | | |

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: BFN 122 | Credit Hours: 45 hours |
| Course: PRINCIPLES OF ECONOMICS II | Pre-requisite: BFN 112 | Theoretical: 2 hours/week - 67% |
| Semester: 2 | | Practical: 1 hours/week - 33 % |

Goal: The course is designed to introduces student to the principle economics and expose them to the functioning of a mixed economy and other economic systems.

GENERAL OBJECTIVES:

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

- 1.0 Understand money as a medium of exchange**
- 2.0 Understand the Banking System and financial Institutions**
- 3.0 Know the Central bank and monetary policy**
- 4.0 Understand NATIONAL INCOME**
- 5.0 Understand savings, consumption and investment in determining the size of the GNP**
- 6.0 Understand the determination of simple multiplier**
- 6.0 Understand income determination**
- 7.0 Understand international trade and the theory of comparative advantage**
- 8.0 Understand balance of payment**
- 9.0 Understand problems of economic growth and development.**
- 10.0 Understand problems of economic growth and development**

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: BFN 122 | Credit Hours: 2 |
| Course: PRINCIPLES OF ECONOMICS II | Pre-requisite: BFN 112 | Theoretical: 2 hours/week - 67 % |
| Semester: 2 | | Practical: 1 hours/week - 33% |

| Theoretical Content | | | Practical Content | | | |
|---------------------|---|---|--------------------|---|--|---|
| Week | General Objective 1: 0 Understand money as a medium of exchange | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| 1-3 | 1.1 Define money 1.2 Compare exchange by barter and use of money 1.3 Trace the historical stages of money 1.4 Describe the composition of money supply 1.5 Explain both the crude and sophisticated quantity theories of money 1.6 Explain the concept money and the motives for liquidity preference. | i. Define money ii. Explain the advantages money has over exchange by barter iii. Enumerate motives of holding money iv. Explain quantity theory of money. | Overhead projector | Explain clearly what is money illustrating with a barter economy. Elaborate and emphasize the composition of money supply. Explain the theories and the motives for holding money | Demonstrate the advantages of a monetised economy in relation to a barter economy. Trace the evolution of money and exchange system. Divide the students into two groups each group to write an assignment on barter and non-barter economy. | Samples of money Charts and diagrams Word processor |

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| | | | | | Word processed group assignment produced for the above. | |
| General Objective 2:0 Understand the Banking System and financial Institutions | | | | | | |
| 2 – 4 | <p>2.1 Identify the component parts of the modern banking system</p> <p>2.2 Explain the development of the modern banking system</p> <p>2.3 Enumerate the functions of the different banks</p> <p>2.4 Illustrate the concept of required legal reserve</p> <p>2.5 Explain the processes involved in money creation by the banking system using invented or real figures.</p> <p>2.6 State and explain the constraints in the process of money or deposit expansion.</p> <p>2.7 Enumerate and distinguishes among such financial institutions as Insurance companies, BOI, Stock Exchange, NEXIM, NACRDB</p> <p>2.8 Assess the sources of capital for these financial institutions.</p> <p>2.9 Analyse the principles of investment</p> | <p>i. Define Bank</p> <p>ii.Explain functions of banks;</p> <ul style="list-style-type: none"> - Commercial bank - Central bank - Development bank <p>iii.Explain creation of money</p> <p>iv.State the differences and role of BOI, NEXIM, NACRDB in Nigerian economy</p> <p>v.Explain the roles of stock exchange in capital market.</p> | Overhead projector | <p>Trace the evolution of banking and explain the functions of banks and illustrate their money creation activities.</p> <p>Explain a country's reserve system stock exchange operation NEXIM and capital market structure.</p> <p>Discuss principles of investment and port-folio management</p> | <p>Brief the students on activities of stock exchange let students explain how money is exchanged for good and services.</p> <p>Arrange a visit by students to the trading floor of the stock exchange.</p> | <p>Samples of money Computers, diagrams and charts.</p> |

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| | 2.10 Explain how the stock exchange influences the capital market. | | | | | |
| General Objective 3: Know the Central bank and monetary policy | | | | | | |
| | <p>3.1 Define monetary policy</p> <p>3.2 Differentiate between expansionary and contractionary money policies including specific reference to when they are applied.</p> <p>3.3 Discuss the views of the different schools of thought as regards the impact of money on the major macro economic variables – prices, employment, output etc.</p> <p>3.4 Assess the Nigerian situation in the light of the ideas of the various schools of thought.</p> | <p>i.Explain monetary policy.</p> <p>ii.Illustrate expansionary and contractionary monetary policy</p> <p>iii. Explain the theories on the impact of money by different school of thought.</p> | Overhead projector | <p>Explain what is monetary policy and its goals.</p> <p>Emphasize the important of monetary policy in attaining macro-economic stability.</p> <p>Discuss the various monetary policy tools and their application under specific monetary objectives.</p> <p>Analyze the Nigeria situation in relation to the different schools of thought on monetary tools.</p> | <p>Brief students on the essence of macro-economic stability.</p> <p>Divide students into groups to present seminar papers on monetary policy, tools, theories etc. using the internet as an information source.</p> | <p>Illustration, Charts, Diagrams and computer models.</p> <p>Internet</p> <p>Word processor</p> |

| General Objective 4.0 Understand NATIONAL INCOME | | | | | | |
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| 5 – 6 | <p>4.1 Define such concepts as GNP, GDP, NNP, NI, and such other terms derivable from the national wealth.</p> <p>4.1 Explain the method of computing the GNP</p> <p>4.2 Identify the problems encountered in GNP calculation and their solutions</p> <p>4.3 State and explain items to be included in or excluded from the GNP figures</p> <p>4.4 Calculate the value of any of the components in 4.1 using hypothetical or actual figures.</p> | <p>i.Explain GDP, GNP, NNP, NI, with figurative illustrations</p> | <p>Overhead projector</p> <p>Charts</p> | <p>Explain clearly the concept of GNP, GDP, NNP and NL in relation to National Income. Illustrate the methods of computing GNP and identify the problems in its calculation. Discuss all the factors that affect the GNP components.</p> | <p>Demonstrate and illustrate the components of GNP. Call students to name some of the components. Let them write a word processed assignment and present to the class on the meaning of GNP, GDP, NNP and NL</p> | <p>Computer, Diagrams Of National Income components and GDP</p> <p>Word processor</p> |

| General Objective 5.0 Understand saving consumption and investment in determining the size of the GNP | | | | | | |
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| 6 – 7 | <p>5.1 Define each of the terms as used in economic and explain the motives behind them.</p> <p>5.2 State and explain the determinations of these variables.</p> <p>5.3 Distinguish among the propensities to save and consume and illustrate them with figures.</p> <p>5.4 Demonstrate the consumption and savings equations.</p> <p>5.5 Explain the relationship between MPC and MPS.</p> <p>5.6 Calculate the GNP for the past two years and run comparative analysis.</p> | <p>i.Explain the terms GNP & GDP.</p> <p>ii.Explain MPC and MPS and state their differences.</p> | Overhead projector | <p>Explain economic variables and their determinants.</p> <p>Explain the role of savings investment variables.</p> <p>Illustrate the relationship between savings, investments and consumption. Discuss the prosperity to save and consume</p> | <p>Brief the students, the terms saving, Investments and consumption. Present and Discuss case studies on savings and investment</p> | <p>Illustrative Charts and diagrams Computers Charts and Diagrams Internet</p> |

| General Objective 6.0 Understand the determination of simple multiplier | | | | | | |
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| 8 – 9 | <p>6.1 Define equilibrium in the context of National Income</p> <p>6.2 Explain methods of obtaining equilibrium level of income in a two section model – S-1; 45 line procedure.</p> <p>6.3 Extend the same ideas to a 3 sector model viz, C.I.G.</p> <p>6.4 Give the economic verbal explanation of the expansionary behaviour of any component of aggregate expenditure.</p> <p>6.5 Derive the different types of simple multiplier viz, expenditure tax (tax autonomous or endogenous); Balanced budget.</p> <p>6.6 Apply the various multiples to either calculate the equilibrium, level of income or establish the new equilibrium level of income.</p> | <p>I. Explain equilibrium in National income.</p> <p>ii. Explain National Income equilibrium model using Individual, firm and government sectors.</p> | Overhead projector | <p>Explain equilibrium National Income.</p> <p>Explain in detail the Components of aggregate expenditure.</p> <p>Illustrate the various types of multiplier and their application to complete equilibrium level of income or establish new equilibrium level of income.</p> | <p>Group discussion</p> <p>Group word processed assignments</p> <p>To be submitted within 2 weeks for evaluation by the teacher.</p> | <p>Computers</p> <p>Textbooks</p> <p>Models</p> <p>Word processor</p> |

| General Objective 7.0 Understand income determination | | | | | | |
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| 10 | <p>7.1 Explain the impact of thrift on both the CC and SS schedules on income level</p> <p>7.2 State and resolved the paradox of thrift</p> | <p>i.Explain paradox of thrift.</p> <p>ii.Define Inflation and deflation and the dangers associated.</p> | Overhead projector | <p>Explain thrift and its impact on consumption and savings.</p> <p>Discuss the paradox of thrift and its resolution</p> <p>Illustrate the deflationary</p> | <p>Group Assignments and discussion to be submitted in one week</p> | <p>Graphs</p> <p>Computers</p> <p>Internet.</p> |

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| | <p>7.3 Illustrate the deflationary and inflationary gaps</p> <p>7.4 State the dangers of inflation and deflation</p> <p>7.5 Describe how fiscal policy measures can be employed to contain inflation or deflation.</p> | | | <p>and inflationary gaps. Explain the dangers of inflation and deflation and show how fiscal policy measures can be used to contain them.</p> | | |
| General Objective 8.0 Understand international trade and the theory of comparative advantage | | | | | | |
| 11 | <p>8.1 Differentiate between international and domestic trade</p> <p>8.2 Locate the base of such a trade in international division of labour</p> <p>8.3 Analyse the principles of comparative advantages or comparative cost rather than absolute advantage, upon which international trade finally operates.</p> <p>8.4 Discuss the constraints on international trade</p> <p>8.5 Explain the cost and benefits of such a transaction from Nigeria's point of view.</p> | <p>i. Explain the concepts of trade</p> <p>ii. Explain international trade and the associated theories.</p> <p>iii. Explain benefits and barriers of International trade.</p> | Overhead projector | <p>Explain clearly the difference between domestic trade and international. Discuss the theory of comparative advantage and division of labour. Elaborate on the various risks associated with International trade and exchange.</p> | <p>Divide the students into study groups. One group case study of the theory of comparative advantage. Another group to present assignments on currency fluctuations</p> | <p>Charts diagrams computers and Video.</p> <p>Word processor</p> |
| General Objective 9.0 Understand balance of payment | | | | | | |
| 12 – 13 | <p>9.1 Define balance of payments</p> <p>9.2 Discuss the components of balance of payments and the possible steps the B.O.P. can take</p> <p>9.3 Explain the manipulations of the Foreign Exchange rates.</p> <p>9.4 Trace the historical events about the key instruments for valuing</p> | <p>i. Explain Balance of payment (BOP) and Terms of Trade (TOT)</p> <p>ii. Explain the roles of IMF, IBRD, GAAT, ECOWAS.</p> | Overhead projector | <p>Identify the components of balance of payments and analyze the measures for correcting an adverse balance of payments. Explain the instruments for valuing foreign exchanges and illustrate</p> | <p>Group assignment Group discussion</p> | <p>Text books Internet Journals</p> <p>Word processor</p> |

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| | foreign exchange – gold, dollar, sterling. 9.5 Analyse the measures for correcting an adverse balance of payments. 9.6 State and explain the roles of such economic institutions like IMF, ECOWAS, IBRD, GAAT and others in the national economy. | | | the manipulations of foreign exchange rate. Explain the role economic institutions (IMF, ECOWAS, IBRD, GATT etc in the national economy. | | |
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| General Objective 10.0 Understand problems of economic growth | | | | | | |
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| 14 – 15 | 10.1 Differentiates between economic growth and development especially within the context of a developing nations like Nigeria 10.2 Discuss the factors that are instrumental to the achievement of these goals. 10.3 Analyse some of the theories associated with growth and development 10.4 Explain the various attempts by Nigeria to grow and develop and state the results. 10.5 Enumerate with alternative suggestions for overcoming the obstacles facing Nigeria in the process of growth and development. | i.Explain Economic growth and economic development. ii. Explain the importance of growth and development. iii. Illustrate development plans. | Overhead projector | Explain economic growth and development in Nigeria and other developing nations, and distinguish between economic development and growth. Identify the goals of economic development and factor that enhance their achievement. Explain the various measures adopted by Nigeria to grow and develop and state suggestions for rapid economic growth and development. | Group assignment Group discussion Class Seminar | Textbook Journals Internet |

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

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 121 | Credit Hours: 60 hours 4.0 |
| Course: PRINCIPLES OF ACCOUNTS II | Pre-requisite: ACC 111 | Theoretical: 1 hours/week - 25% |
| Semester: SECOND SEMESTER | | Practical: 3 hours/week - 75% |

Goal: This course is designed to enable the student understand the application of accounting principles to specific business transactions.

GENERAL OBJECTIVES:

On completion of this module the students should be able to:

- 1.0 Understand Control Accounts.**
- 2.0 Know the different methods for the collection of data for Final Accounts from incomplete records.**
- 3.0 Understand manufacturing accounts.**
- 4.0 Understand the accounts of non-trading organization.**
- 5.0 Understand Partnership Accounts.**
- 6.0 Understand the preparation of simple Company's Final Accounts.**

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 121 | Credit Hours: 60 hours |
| Course: PRINCIPLES OF ACCOUNTS II | Pre-requisite: | Theoretical: 1 hours/week - 25% |
| Semester SECOMD SEMESTER | | Practical: 3 hours/week - 75% |

| Theoretical Content | | | | Practical Content | | |
|----------------------------|---|--|---------------------------------------|--|--|---|
| Week | General Objective 1: Understand Control Accounts. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Define Control Accounts. 1.2 Explain the need and uses of control accounts in a business enterprise. | (i) Explain Debtors and Creditors control/accounts. (ii) Prepare Control Accounts and state their uses. | Overhead projector Worked examples | 1. Demonstrate the need for control account in business enterprises. 2. Prepare final accounts of enterprise from incomplete records. | State the uses of control account. Students to carry out preparation of final account from incomplete records manual or electronically using a case study exercise. | Accounting packages. Spreadsheets. |

| General Objective 2: Know the different methods for the collection of data for Final Accounts from incomplete records. | | | | | | |
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| 2.1 Explain the term incomplete records as distinct from complete records. | (i) Describe incomplete records. | Overhead projector Worked examples | 1. Demonstrate the need for control account in business enterprises. 2. Prepare final accounts of enterprise from incomplete records | State the uses of control account. Students to carry out preparation of final account from incomplete records manually or electronically using a case study exercise. | Accounting packages. Spreadsheets. | |
| 2.2 State and explain the different methods of collecting data for the preparation of final accounts from incomplete records. | (ii) Differentiate single Entry bookkeeping from incomplete records. | | | | | |
| 2.3 Prepare the final account of an enterprises from incomplete records. | (iii) Explain causes of incomplete records. | | | | | |
| | (iv) Prepare final accounts from incomplete records. | | | | | |
| General Objective 3: Understand manufacturing accounts. | | | | | | |
| 3.1 Distinguish between manufacturing account and trading account. | (i) Explain manufacturing account and its components. | Overhead projector Worked examples | 1. Determine prime cost overhead. 2. Produce a format for a manufacturing account. | Display graphically preparation of final accounts of a manufacturing enterprise manually or electronically. | Spreadsheets Accounting packages. Flipchart. Case study exercise. | |
| 3.2 Explain the details that will appear in such account. | (ii) Illustrate with examples the preparation of final accounts of a manufacturing enterprise. | | | | | |
| 3.3 Prepare a manufacturing account format. | | | | | | |
| 3.4 Prepare simple account of manufacturers, valuation of stock and work in progress of such organizations. | | | | | | |

| General Objective 4: Understand the accounts of non-trading organizations. | | | | | | |
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| 4.1 | Explain a receipts and payments account. | (i) Explain Receipt and Payment Accounts. | Overhead projector Worked examples | 1. Prepare the accounts of mosques, churches and clubs. | Direct students to prepare, using a computer spreadsheet, the accounts of non-profit making organizations using a case study exercise. | Accounting packages. Spreadsheets. Flipcharts. |
| 4.2 | Prepare a simple receipts and payments account. | (ii) Prepare the final accounts of a non-trading organization. | | | | |
| 4.3 | Differentiate Income and expenditure account from a receipts and payments accounts. | (iii) Compare the final accounts of non trading organization with that of a sole proprietor. | | | | |
| 4.4 | Prepare an income and expenditure account from a receipts and payment accounts. | | | | | |
| 4.5 | Distinguish between the records of a sole proprietor and that of non-trading organization. | | | | | |
| 4.6 | Prepare the accounts of non-trading organization. | | | | | |

| General Objective 5: Understand Partnership Accounts. | | | | | | |
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| | <p>5.1 Explain the relationship that can appropriately be described as a partnership.</p> <p>5.2 Explain the nature of partnership agreement.</p> <p>5.3 Interpret the law relating to the partnership business.</p> <p>5.4 Determine each partner's share in the relationship through the preparation of partnership profit and loss appropriation accounts at the end of each financial year.</p> <p>5.5 Compute and make correct ledger entries relating to the interest due to the partners on their drawings.</p> <p>5.6 Explain why interest should be allowed either on the partner's capital or drawing balances.</p> <p>5.7 Explain the differences in approach between accounting for a partnership where the partners capitals are fixed and where they are not.</p> | <p>(i) Explain the law relating to partnership, its formation and accounting procedures.</p> <p>(ii) Illustrate the preparation of partner's profit and loss appropriation account, current accounts, capital accounts and balance sheet.</p> | Overhead projector Worked examples | 1. Prepare partnership final accounts reflecting partners salaries interest on capital drawings and share of profit. | Direct and observe the students preparing final accounts of a partnership using a case study example. | Spreadsheets Accounting packages. |
| General Objective 6: Understand the preparation of simple company's final accounts. | | | | | | |
| | <p>6.1 Prepare appropriation account of a Limited Liability company.</p> <p>6.2 Distinguish the appropriation account of a Limited Liability Company from that of a partnership.</p> <p>6.3 Prepare a simple Balance Sheet of</p> | <p>(i) Explain the preparation of the appropriation account and Balance Sheet of a Limited Liability Company.</p> | | 1. Prepare the final accounts of companies. | Direct and observe the students preparing the final accounts of Limited Liability | Spreadsheets Accounting packages. Flipcharts. |

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| | a Limited Liability Company. | (ii) Prepare the appropriation account and Balance Sheet of a Limited Liability Company. | | | Companies. | Sample companies audited accounts. |
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| ASSESSMENT CRITERIA | | | |
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| Coursework 25% | Course test % | Practical 25% | Other (Examination/project/portfolio) 50% |

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| PROGRAMME: ND Accountancy | Code: OTM 214 | Credit Unit: 60 hours |
| Course: ICT II | Pre-requisite: ICT I | Theoretical: 1 hours/week - 25% |
| Semester: 2 | | Practical: 3 hours/week - 75% |

Aim/Goal: This module is designed to enable students to understand how to work with numbers, data and visual aids presentations using a computer efficiently.

General Objectives:

1. Introduce students and effectively operate a spreadsheet software (MS Excell application)
2. Know how to work visual aids presentations using a computer
3. Understand the use and impact of basic computer-based communication technologies in a working environment

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| PROGRAMME: ND Accountancy | Code: OTM 214 | Credit Unit: 60 hours |
| Course: ICT II | Pre-requisite: ICT I | Theoretical: 1 hours/week - 25% |
| Semester: 2 | | Practical: 3 hours/week - 75 % |

| Theoretical Content | | | | Practical Content | | |
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| Week | General Objective 1: Introduce students and effectively operate a spreadsheet software (MS Excel application) | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| 1-6 | Define what is a spreadsheet and the use of a spreadsheet correctly | Explain the importance of using spreadsheets in an office | Hands-out Graphic & charts | <ul style="list-style-type: none"> ❖ Explain when to use spreadsheets ❖ Opening a spreadsheet using MS Excel ❖ Explain a spreadsheet structure and how to plan a spreadsheet ❖ Placing numerical table titles, and use of columns and rows. ❖ How to move from cell to cell and meanings of <i>clear</i> | Explain the need of applying spreadsheets in commerce and business. How this sort of software allow manipulating and presenting data in a numbers and graphical forms. Show how to load (open) and main functions of Microsoft Excel. Explain how and where place | 2 printers available per computer lab. * MS Excel for Windows hand-out support material |

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| | | | | <p>and <i>delete</i> in MS Excel.</p> <ul style="list-style-type: none"> ❖ How to change a spreadsheet look. ❖ Enter, edit and manipulate data <p>Explain the use of calculations using spreadsheets</p> <ul style="list-style-type: none"> ❖ Create and arithmetical formulae and use common functions | <p>numerical table titles, what will go in each of the rows and columns, how any result will worked out, and how to change the spreadsheet looks (eg. number fonts)</p> <p>Show how to insert and amend text and numerical data into the spreadsheet and how to move from one cell to another. Explain how to correct mistakes and the difference between <i>clear</i> and <i>delete</i>.</p> <p>Show how to calculate results from a spreadsheets, using data. Explain how and where to enter a formula and how to modify it.</p> | <p>2 printers available per computer lab</p> |
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| | | | | <ul style="list-style-type: none"> ❖ Know how to replicate formulae (fill) ❖ Use common numerical formatting and alignments ❖ How any calculation result will worked out, and do recalculations ❖ Link live data from one spreadsheet to another ❖ Use spreadsheets to solve problems and project results ❖ Manage and print spreadsheets documents <p>Use of typing techniques to speed when typing numbers:</p> <ul style="list-style-type: none"> ❖ Typing numbers | <p>Student practice producing a basic spreadsheet including formulas.</p> <p>Explain with a practical example, how to print spreadsheets documents, with formulae showing in full, and with data showing in full.</p> <p>Demonstrate how to save and close a spreadsheet software application.</p> <p>Check on student's typing technique and speed improvements when typing numbers and symbols. Practice with real data.</p> | <p>* Keyboarding Support material in English</p> |
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| | | | | <p>using correct techniques in touching a key</p> <ul style="list-style-type: none"> ❖ Apply typing techniques when typing symbols <p>Show the benefits of using pie charts, line graphs and bar/column charts:</p> <ul style="list-style-type: none"> ❖ Importance of chart and graphs in document presentations ❖ Use of MS Excel for creating chart and graphics ❖ Select/enter heading and axes titles ❖ Formatting axis and labels ❖ Set numerical parameters and format data use legend when appropriate ❖ Enter, edit and change data | <p>Explain the importance of charts and graphs presentations.</p> <p>Show what programs can be used to produce charts and graphs.</p> <p>Explain how to produce a simple chart and graph using Microsoft Excel function: how to enter data and editing data; change the appearance of a chart or graph, and print the chart or graph to an appropriate standard of presentation.</p> | |
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| | | | | <ul style="list-style-type: none"> ❖ Design and modify appearance of chart and graphs ❖ Save and print charts and graphs | | |
| General Objective 2: Know how to work visual aids presentations using a computer | | | | | | |
| 7-12 | | | | <p>Emphasise the impact of visual presentations in an office:</p> <ul style="list-style-type: none"> ❖ Using interactive boards ❖ Overhead projector ❖ Slide projector ❖ Video ❖ Electronic presentation (MS Power Point) <p>Explain how to prepare and use visual aids:</p> <ul style="list-style-type: none"> ❖ Understand when a visual aid is required | <p>Explain the impact of visual presentations in the audience. Show some examples using different resources such as: interactive board, overhead projector, slide projector, video, and computer-based electronic presentations (MS Power Point for windows).</p> <p>Explain how to select an appropriate visual aid in presentations, and how to make an appropriate impact on the audience. Explain and student practice of the preparation process</p> | <p>Computer Lab</p> <p>Whiteboards, interactive boards, overhead projectors, slide projectors, video, electronic presentation software (MS Power Point)</p> |

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| | | | | <ul style="list-style-type: none"> ❖ Preparation process ❖ Making an appropriate impact to the audience ❖ Technical requirements ❖ Advantages and disadvantages of each visual aid ❖ Need of visual computer presentation aid. <p>How to use MS Power Point main windows</p> <ul style="list-style-type: none"> ❖ Creating OHP slides ❖ Set up a slide layout ❖ Maximum words per slide ❖ Select font and background ❖ Enter text and learn how to add clip-arts, pictures and bullets | <p>(equipment availability, room, information to be delivered and type of audience addressed). Advantages and disadvantages of each one.</p> <p>Explain the importance and main applications of presentation computer applications such as MS Power Point for Windows. Explain the impact of computer based visual presentations in the audience. Show some examples.</p> <p>Explain the differences between slides and dynamic power point presentations.</p> <p>Load the software and show its main</p> | <p>2 printers available per computer lab</p> |
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| | | | | <ul style="list-style-type: none"> ❖ Slides shows in a computer ❖ Use of techniques such as fading-in/out, animation and sound ❖ Use of <i>speaker</i> notes and thumbnails ❖ Saving and printing work | <p>functions: templates available, creating new templates, how to type and change letter appearances (sizes, fonts, colours) and presentation behaviours (fading in/out, animation and sound).</p> <p>Check on student's typing technique and speed improvements.</p> <p>Explain how to add clip-arts, pictures and graphs in a power point presentation. Show how to organise and run a presentation. Practice with students with some examples.</p> <p>Show and practice</p> | |
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| | | | | | in how to save and close a presentation. | |
| General Objective 3: Understand the use and impact of basic computer-based communication technologies in a working environment | | | | | | |
| 13-14 | Define the importance of online communications in a modern office | Explain the key online communications available in competitive business: Internet and Emails facilities. | Hand-outs Statistic tables on Online communication availability in Developing and developed countries (emphasis in African countries) | Define what is an online electronic communication aid and resources: <ul style="list-style-type: none"> ❖ Online and offline computer communications ❖ Use of Electronic mail (Email) ❖ Identify and use an Email browsing software ❖ Create an Email address ❖ Value of username and passwords ❖ Compose, reply and send emails ❖ Email netiquettes ❖ Access attached file, and attach file to and Email message | Explain the meaning of online and offline information technologies. Explain and show what is an email, how it works and why use email. Show how to create your own email address (using a public service provider such as Yahoo, AltaVista or Hotmail). The importance of the username and the password. Meaning | 1-2 Computers per students Access to the Internet Microsoft Outlook application MS Outlook application hand-outs |

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| | | | | | <p>of the email address. Finding people's email addresses. Using the electronic address book facility.</p> <p>Show how to compose (write) email messages. Check on student's typing</p> | |
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| ASSESSMENT CRITERIA | | | |
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| Coursework | Course test | Practical | Other (Examination/project/portfolio) % |
| % | % | % | |
| 25 | 25 | 50 | |

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 214 | Credit Hours: 45 hours 3.0 |
| Course: TAXATION I | Pre-requisite: | Theoretical: 1 hours/week - 33% |
| Semester: THIRD SEMESTER | | Practical: 2 hours/week - 67% |

Goal: This course is designed to expose students to the principles and practice of the Nigerian Tax System.

GENERAL OBJECTIVES:

On completion of this module the students should be able to:

- 1.0 Understand the general principles of taxation.**
- 2.0 Know the administrative machinery and Income tax regulations in Nigeria.**
- 3.0 Understand the Determination of Residence.**
- 4.0 Know the Personal reliefs and allowances.**
- 5.0 Know the sources of Income and those exempted from tax.**
- 6.0 Know allowable and disallowable deductions and how to compute adjust income.**
- 7.0 Know basis of Assessment.**
- 8.0 Know commencement and cessation provisions.**
- 9.0 Know the effects of change in accounting dates.**
- 10.0 Understand Relief for losses.**

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 214 | Credit Hours: 45 hours 3.0 |
| Course: TAXATION I | Pre-requisite: | Theoretical: 1 hours/week – 33% |
| Semester THIRD | | Practical: 2 hours/week - 67% |

| Theoretical Content | | | Practical Content | | | |
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| Week | General Objective 1: Understand the general principles of taxation. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 State the basic principles of taxation. 1.2 Explain the nature of taxation. 1.3 State the purpose of taxation. 1.4 Describe the canons on which tax law is based. 1.5 Define the relevant terminologies in relation to personal income tax. | (i) Explain the general principle of taxation and state the purposes. (ii) Explain special terms relating to personal income Tax. | Overhead Projector | 1. Demonstrate their understanding of the canons and principles of Taxation. | Ask the students to write the general principles of Taxation. | CITN Publications FIRS/SIRS Circulars. |

| General Objective 2: Know the administrative machinery and Income tax regulations in Nigeria. | | | | | | |
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| 2.1 | State the administrative structure of the Nigeria income tax system. | (i) Explain and draw the structure of Nigerian tax system. | Overhead Projector | 1. Demonstrate their understanding of the administrative structure of the Nigeria tax system. | Lead the students to list the income subject to Nigeria tax. | PITA |
| 2.2 | State the procedure for the Nigerian personal income tax assessment. | (ii) Explain Joint Tax Board and State Internal Revenue Service. | | 2. Prepare a schedule of taxable and non-taxable incomes. | List the composition of the Joint tax Board of Internal Revenue. | Charts. Circulars. |
| 2.3 | State the persons who are the subject of Nigerian income tax laws. | (iii) Highlight the group of taxable and non taxable individuals. | | | | Word processor |
| 2.4 | State the persons who may be exempted from Nigerian income tax laws. | | | | | |
| 2.5 | Explain the role of professional. | | | | | |
| 2.6 | Explain tax administration in Nigeria. | | | | | |
| 2.7 | Explain the role of CITN in the development of taxation in Nigeria. | | | | | Ask the students to state the role of relevant professional bodies in the development of taxation in Nigeria. All above produced using a word processed short report |

| General Objective 3: Understand the Determination of Residence. | | | | | | |
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| 3.1 Explain the meaning of residence. | (i) Explain the importance of residence in personal income tax. (ii) Explain the determination of residence of an Individual tax payer. | Overhead Projector | 1. Determine place of residence for tax purposes. | Lead the students in determining place of residence. Review in groups some decided cases of appeal regarding place of residence. | Tax cases. | |
| 3.2 Define residence as it relates to earned income, unearned income, Nigerian employment and Nigerian pension. | | | | | | |
| 3.3 Explain principal place of residence of individual with two or more places of residence. | | | | | | |
| 3.4 Highlight objection and appeal regarding place of residence. | | | | | | |
| General Objective 4: Know the Personal reliefs and allowances. | | | | | | |
| 4.1 State the reliefs and allowances available to an individual tax payer. | (i) Explain the various reliefs and allowances available to individuals. (ii) Explain and discuss the conditions attached to such reliefs and allowances. | Overhead Projector | 1. Classify taxable Income and Income exempted from tax. | Ask the students, in groups, to identify sources of Income for tax purposes. Lead the students to distinguish taxable and non-taxable Income. | PITA Circulars from SIRS Word processor. | |
| 4.2 State the reliefs as regulated by the Personal Income Tax Act 1993. | | | | | | |
| 4.3 State the conditions for the grant of the reliefs and allowances. | | | | | | |

| General Objective 5: Know the sources of Income and those exempted from tax. | | | | | | |
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| 5.1 Explain the various sources of income. | (i) Explain the sources of income to an individual tax payer. | Overhead Projector | 1. Differentiate between allowable deductions and disallowable deductions. | Assist the class to identify allowable and disallowable deductions. | Flipcharts. | |
| 5.2 Identify the sources of income which are taxable. Identify the incomes which are exempted from income tax. | (ii) Differentiate taxable income from non-taxable income. | Worked examples | 2. Compute adjusted Income. | Illustrate how adjusted income is computed using a computer spreadsheet | Transparencies. | PITA. Spreadsheet. |
| General Objective 6: Know allowable and disallowed deductions and how to compute adjusted income. | | | | | | |
| 6.1 Explain the deductions which are be allowed in computing adjusted income. | (i) Explain allowable and disallowable expenses. | Overhead Projector | 1. Demonstrate their understanding of the differences between tax reliefs and allowances as it relates to individuals. | Lead the class to list conditions for the grant of reliefs and allowances. | PITA | |
| 6.2 Explain the deductions which are not allowed in computing adjusted income. | (ii) Compute adjusted income with at least three examples. | Worked examples | | Assist the students to compute personal reliefs and allowances available to individuals using current rates. | Charts. | Current rates and allowances from Tax authorities. |
| 6.3 Explain how adjusted income is computed. | (iii) Review any relevant cases. | Case Studies | | | | |
| 6.4 Review relevant cases relating to the matters. | | | | | | |
| General Objective 7: Know basis of Assessment. | | | | | | |
| 7.1 Define assessment year, basis period and assessable income. | (i) Explain assessment year, basis period and assessable | Overhead Projector | 1. Demonstrate their knowledge of the basis of | Ask the students to list incomes subject to | Flipcharts | Transparencies. |

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| | <p>7.2 Distinguish between preceding year and actual year of assessment.</p> <p>7.3 Explain income that are subject to preceding year basis of assessment.</p> <p>7.4 Explain income that are subject to actual year basis of assessment.</p> | <p>income.</p> <p>(ii) Explain basis of assessing income tax.</p> <p>(iii) Compute assessable income for continuing trade or business of an individual.</p> | <p>Worked examples</p> | <p>assessment for processing and actual years of assessment.</p> <p>2. Recognise income subject to preceding year and actual year basis of assessment.</p> | <p>preceding year basis of assessment and income subject to actual year of assessment.</p> <p>Illustrate, using a word processor, how assessable income for continuing trade or business of an individual is computed.</p> | <p>Sample exercises.</p> <p>Word processor</p> |
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| General Objective 8: Know commencement and cessation provisions. | | | | | | |
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| | <p>8.1 Determine assessable income for a comment of a trade or business of an individual.</p> <p>8.2 Determine the options available to an individual.</p> <p>8.3 Determine assessable income on cessation of trade or business of an individual.</p> <p>8.4 Determine the options available to the relevant tax authority on cessation.</p> | <p>(i) Explain the basis of assessment on commencement and cessation of trade of an individual.</p> <p>(ii) Compute assessable income from new trade using commencement rule cessation rule</p> | <p>Overhead Projector</p> <p>Worked examples</p> | <p>1. Demonstrate their understanding of the basis of assessment of income on commencement of trade/business and the options available to the tax payer.</p> <p>2. Compute the assessable income on penultimate year and year of</p> | <p>Illustrate the basic of assessment on commencement, penultimate and cessation of trade, business profession or vocation.</p> <p>Direct the students to compute the assessable Income where the trade or</p> | <p>Flipchart.</p> <p>Sample exercises.</p> <p>SIRS Circulars.</p> <p>Spreadsheets</p> |

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| | | | | <p>cessation of trade or business of an individuals.</p> <p>3. Determine the assessable income where a trade business profession or vocation prepares account other than its normal accounting year.</p> | <p>business makes up its account other than its normal accounting date.</p> <p>Guide the students to identify the options available to the relevant tax authorities.</p> <p>Using spreadsheet calculations/ tables where appropriate</p> | |
| General Objective 9: Know the effects of change in accounting dates. | | | | | | |
| | <p>9.1 Determine assessable income where a trade or business makes up its accounts to a date other than its normal accounting date.</p> <p>9.2 Determine assessable income where a profession or vocation makes up its accounts to a date other than its normal accounting date.</p> <p>9.3 Explain the options available to the tax authority, in 9.1 & 9.2.above.</p> | <p>(i) Explain the basis of assessment on a change of accounting date.</p> <p>(ii) Compute assessable income and highlight the options available to the tax authority.</p> | <p>Overhead Projector</p> <p>Worked examples</p> | <p>1. Demonstrate their understanding of the basis of assessment of income on commencement of trade/business and the options available to the tax payer.</p> <p>2. Compute the assessable income on penultimate year and year of</p> | <p>Illustrate the basic of assessment on commencement, penultimate and cessation of trade, business profession or vocation.</p> <p>Direct the students to compute the assessable Income where the trade or</p> | <p>Flipchart.</p> <p>Sample exercises.</p> <p>SIRS Circulars.</p> <p>Spreadsheets</p> |

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| | | | | <p>cessation of trade or business of an individuals.</p> <p>3. Determine the assessable income where a trade business profession or vocation prepares account other than its normal accounting year.</p> | <p>business makes up its account other than its normal accounting date.</p> <p>Guide the students to identify the options available to the relevant tax authorities. Using spreadsheet calculations/ tables where appropriate</p> | |
| General Objective 10: Understand Relief for losses. | | | | | | |
| <p>10.1 Define the term Loss Relief.</p> <p>10.2 Explain the conditions for the grant of relief for losses.</p> <p>10.3 Explain current year loss relief and its conditions.</p> <p>10.4 Explain carried forward loss relief.</p> <p>10.5 Explain the maximum period for such loss relief.</p> <p>10.6 Explain the limitation and exception to carry forward of losses.</p> | <p>(i) Give the definition of loss and loss relief.</p> <p>(ii) Compute for current year loss relief and carried forward loss relief, stating the limitations and exceptions.</p> | <p>Using spreadsheet calculations/ tables where appropriate</p> | <p>1. Distinguish between current year loss relief and carry forward loss relief.</p> <p>2. Identify the time limit for carrying forward losses and exceptions to such time limit.</p> | <p>Assist the students to illustrate how carry forward loss relief and current year loss relief are computed.</p> <p>Guide the students to list the conditions for the grant of current year loss relief. Producing for the above a wordprocessed short report</p> | <p>Flipchart.</p> <p>SIRS Circulars.</p> <p>Professional tax Journals.</p> <p>Word processor</p> | |

| ASSESSMENT CRITERIA | | | |
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| Coursework 25% | Course test % | Practical 25% | Other (Examination/project/portfolio) 50% |
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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: BFN 213 | Credit Hours: 2.0 hours |
| Course: BUSINESS RESEARCH METHODS | Pre-requisite: | Theoretical: 1 hours/week - 50 % |
| Semester: THREE | | Practical: 1 hours/week - 50% |

Goal: This course is designed to enable the student carry out independent Research project

GENERAL OBJECTIVES:

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

- 1.0 Know what research is and how to carry it out.**
- 2.0 Know the methodology applied to research.**
- 3.0 Know the various methods of data collection**
- 4.0 Know the various methods of processing data.**
- 5.0 Understand the presentation of research report**

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| PROGRAMME: NATIONAL DIPLOMA IN BANKING AND FINANCE | Code: BFN 213 | Credit Hours: 2.0 hours |
| Course: BUSINESS RESEARCH METHODS | Pre-requisite: | Theoretical: 1 hours/week - 50 % |
| Semester: THREE | | Practical: 1 hours/week - 50 % |

| Theoretical Content | | | | Practical Content | | |
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| Week | General Objective 1:0 Know what research is and how to carry it out | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| 1-3 | 1.1 Define the following terms: Research, Scientific method theory, hypotheses. 1.2 Describe various types of research e.g. descriptive, exploratory, casual, experimental and comparative. 1.3 Explain the stages of a research: <ul style="list-style-type: none"> - formulation of a research problem. - Hypothesis - Justification of the research - Data collection and analysis, Findings. | i. Lead the students to understand the significance of research. ii. Emphasize the meaning of research terms e.g. hypothesis etc. iii. Identify the various types of research iv. Elaborate the justification for formulation of research projects. | Overhead projector | Understand the following terminologies , Research, scientific method, theory and hypothesis. State and describe various types of research, descriptive, explanatory casual, experimental and comparative. Understand the stages of Research. Understand the use of results of research and the relevance in projection, growth and Development. | Should stimulate students to understand types, uses and importance of research. Explain the ingredients and materials of research and how they are collected. Lead students to understand the justification for formulation of research project. Design a project | Project brief Internet |

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| | | | | | for students to learn and understand | |
| General Objective 2:0 Know the methodology applied to research. | | | | | | |
| 4-6 | <p>2.1 Define sampling.</p> <p>2.2 Explain the two major methods of sampling.</p> <p>a) Probability sampling e.g random, systematic stratified and clusters.</p> <p>b) Non-probability sampling e.g accidental, quotas, purposive.</p> <p>2.3 Explain the uses of sampling in their disciplines.</p> <p>2.4 State the advantages of the various sampling methods.</p> | <p>i. Lead the students to understand what is sampling.</p> <p>ii. Ask students to mention sampling methods.</p> <p>iii. Discuss the advantages of sampling and sampling population</p> <p>ii.</p> | <p>Relevant text books</p> <p>Copies of research publications</p> | <p>Understand sampling .</p> <p>Understand major methods of sampling</p> <p>Understand the uses of sampling</p> <p>Explain the advantages of sampling system.</p> | <p>Explain sampling to students.</p> <p>Assist students to generate data from simple and complex students.</p> <p>Lead students to understand the advantages of sampling.</p> <p>Students to investigate statistical functions of spreadsheets</p> | <p>Samples, data</p> <p>Research Publication</p> <p>Spreadsheets</p> |
| General Objective 3:0 Know the various methods of data collection | | | | | | |
| 7-9 | <p>3.1 Define data.</p> <p>3.2 State types of data:</p> <p>(a) Primary and</p> <p>(b) Secondary data</p> <p>3.3 Explain the methods of collection of data e.g. observation,</p> | <p>i. Illustrate the types of data available in research.</p> <p>ii. Identify the various methods of data collection.</p> | <p>Relevant textbooks</p> <p>Charts and diagrams</p> <p>Statistical tables</p> | <p>Understand the definition of data.</p> <p>Understand the methods of collection of data</p> <p>Explain the design of questionnaire.</p> | <p>Lead students to design questionnaire administer the questionnaire and generate</p> | <p>Charts,</p> <p>Diagrams,</p> <p>Statistical table</p> <p>sample questionnaire.</p> |

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| | <p>questionnaire, interview.</p> <p>3.4 Describe how to design questionnaires for research in their disciplines.</p> <p>3.5 Explain how to administer questionnaires and interview</p> <p>3.6 Design sample questionnaires for research in their disciplines</p> <p>3.7 Administer the questionnaires.</p> | <p>iii. Ask students to state how data is collected.</p> <p>iv. Illustrate how to design questionnaires.</p> <p>v. Elaborate essential elements in data collection design.</p> | Sample questionnaires | Explain how interview are concluded and how questionnaire are administered. | date using a word processing package | Word processor |
| General Objective 4:0 Know the various methods of processing data | | | | | | |
| 10-13 | <p>4.1 Explain organization of data.</p> <p>4.1 Explain the grouping of data.</p> <p>4.2 Explain tabulation of data.</p> <p>4.3 Analyze the data result obtained.</p> <p>4.4 Present the result of the analysis</p> | <p>i. Illustrate how data are collected and organized.</p> <p>ii. Elaborate on the methods of analyzing data.</p> <p>iii. Lead the students to understand the various methods of presenting data analysis</p> | <p>Overhead projector</p> <p>Examples of statistical tables</p> | <p>Explain and understand the following:</p> <ul style="list-style-type: none"> - organizational data - data grouping - tabulation of data <p>Analyze and interpret the results of data.</p> | <p>Explain to students methods of analyzing data. Provide students with some data for analysis and interpretation. Introduce statistical tables to students and teach them on how to use them. Ask them to analyse simple data using computer statistical package</p> | Computer statistical package |
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| General Objective 5:0 Understand the presentation of research reports | | | | | | |
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| 7-9 | <p>5.1 Explain the general format of a research report, e.g - Preliminaries e.g. preface and forward</p> <ul style="list-style-type: none"> - Approval page - Title page - Dedication - Acknowledgement - Table of contents - List of illustrations e.g. maps/pictures, - Diagrams, figures and tables <ul style="list-style-type: none"> - Introduction - Aims and Objectives - Limitations and Delineations - Main text - Conclusions and Recommendations <ul style="list-style-type: none"> - The Appendix - Glossary - Bibliography/References <p>5.2 Explain the use of footnotes references and bibliography</p> <p>5.3 Outline the use of abbreviations in citation</p> | <p>i. Lead the students to understand the format of a research report.</p> <p>ii. Illustrate the logical sequence of presenting the final research report.</p> <p>iii. Let the students know the require academic methods of presenting a report.</p> <p>iv. Discuss the significance of references and how to apply it</p> <p>v. Discuss final presentation.</p> | <p>Relevant textbooks.</p> <p>Sample research project reports.</p> <p>Charts diagrams</p> <p>Sample machines for binding printed jobs.</p> | <p>Understand the format of research report.</p> <p>Explain all the contents.</p> <p>Describe the details of the sequence of reports</p> | <p>Lead students to generate research report table.</p> <p>Explain each item of the table to student.</p> <p>Enable the students to understand the interpretation</p> <p>List illustration for students to understand.</p> <p>Report to be word processed and include evidence of using computer statistical package</p> | <p>Research Report</p> <p>Computer statistical package</p> <p>Internet</p> |

| ASSESSMENT CRITERIA | | | |
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| Coursework 50% | Course test % | Practical 50% | Other (Examination/project/portfolio) % |
| Competency: On completing the course, | the student should be | able to, | understand/estimate/define/etc.... |

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| PROGRAMME: ND ACCOUNTANCY | Code: BAM 212 | Credit Hours: 45 hours 3 |
| Course: BUSINESS STATISTICS I | Pre-requisite: | Theoretical: 1 hours/week - 33 % |
| Semester: 3 | | Practical: 2 hours/week - 67 % |

Course main Aim/Goal

This course is designed to introduce the student to the nature and uses of elementary statistical data and techniques.

General Objectives:

- 1. Understand the nature of statistical data and their importance**
- 2. Know the problems of collection of statistical data**
- 3. Understand basic sampling methods.**
- 4. Understand the organisation of statistical data**
- 5. Understand the analysis of statistical data**
- 6. Understand the elementary concepts of probability distributions.**
- 7. Understand the uses of regression and correlation analysis.**

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| PROGRAMME: ND BUS. ADMIN AND MANAGEMENT | Code: BAM 212 | Credit Hours: hours 3 |
| Course: BUSINESS STATISTICS I | Pre-requisite: | Theoretical: hours/week - % |
| Semester ONE | | Practical: hours/week - % |

| Theoretical Content | | | Practical Content | | | |
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| Week | General Objective 1: Understand the nature of statistical data and their importance | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Explain what is meant by Statistics. 1.2 Explain the uses of statistics. 1.3 Identify the importance of statistical data. | <ul style="list-style-type: none"> ▪ Explain statistics and its uses. ▪ Explain statistical data and its importance. | Textbooks | Explain the uses of statistics. Identify the importance of statistical data. | Guidance on the use and importance of statistics in business. | Internet based research – recent statistics |
| | General Objective 2: Know the problems of collection of statistical data | | | | | |
| | 2.1 Enumerate the reasons for collection of data. 2.2 Identify sources of data. 2.3 Explain the methods of data collection. 2.4 Design questionnaires 2.5 Identify the problems and types of errors that arise in data collection. | <ul style="list-style-type: none"> ▪ Explain the sources and methods of data collection. ▪ Guide students in designing questionnaire. ▪ Explain problems and | Textbooks | Design questionnaire for gathering information on simple business variables. | Guide students to prepare a questionnaire. | Business scenario – use of a services or shopping facility – design a questionnaire |

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| | | errors associated with data collection. | | | | |
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| | General Objective 3: Understand basic sampling methods. | | | | | |
| | <p>3.1 Define sample and population</p> <p>3.2 Explain the advantages of sample</p> <p>3.3 Explain the random table.</p> <p>3.4 Explain probability and non-probability sampling</p> <p>3.5 Explain simple random sampling.</p> <p>3.6 Explain stratified sampling</p> <p>3.7 Apply the above sampling methods to simple problems.</p> | <ul style="list-style-type: none"> ▪ Distinguish a sample from a population. ▪ Explain the advantages and disadvantages of sampling. ▪ Explain types of sampling. ▪ iv. Solve problems in sampling | Textbooks Random Number table. | Apply sampling techniques in solving business problem. | Guide students in using various sampling techniques. | Internet based business problem in Nigereria – statistics and use of sampling Questions |
| | General Objective 4: Understand the organization of statistical data | | | | | |
| 5 – 6 | <p>4.1 Construct frequency distribution.</p> <p>(i) Construct pie chart</p> <p>(ii) Construct bar charts.</p> <p>(iii) Construct histogram.</p> <p>(iv) Construct frequency Polygon.</p> | <ul style="list-style-type: none"> ▪ Construct a frequency distribution table. ▪ Demonstrate how to construct a pie chart, bar charts, histogram and frequency polygon ▪ Explain their | Textbooks Mathematical sets Graph paper Colour pencils | Construct frequency distribution table. Construct various charts: pie, bar, histogram, frequency | Guide the students to construct various charts. | Textbooks, Mathematical set, Graph paper, Coloured paints. |

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| | | application and uses. ▪ Conduct test. | | polygon. | | |
| General Objective 5: Understand the analysis of statistical data | | | | | | |
| 5.1 Explain the measures of location e.g. i) Arithmetic Mean ii) Geometric Mean iii) Mode iv) Median 5.2 Compute the above measures of location. 5.3 Define the measures of: i) Variability ii) Mean Deviation iii) Variance iv) Standard Deviation v) Co-efficient of Variation 5.4 Explain the significance of the measures in 5.3 above . | ▪ Explain in details: a. measures of central tendency b. measures of location, and c. measure of dispersion ▪ Solve problems involving the above. | Textbooks Calculators | Compute business variables involving - measures of central tendency. Measures of dispersion. | Guide the students to compute measures of central funding and dispension. Questions and Answers involving measures of location | Textbooks Calculator Questions and Answers for students. Business situations | |
| General Objective 6: Understand the elementary concepts of probability distributions. | | | | | | |
| 6.1 Define ii) Set iii) Sub-set iv) Union v) Intersection vi) Complement of set 6.2 Explain the application of | ▪ Explain set and its properties. ▪ Explain the application of Venn diagrams ▪ Explain the concept of | 1) Textbooks. 2) Statistical 3) Tables | Compute business variables involving binomial poisson and normal | Guide the student to compute business variable using binomial, poisson and normal distribution, | Textbooks, Statistical tables Internet research | |

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| | <p>venn diagrams.</p> <p>6.3 Explain the basic ideas of:</p> <ul style="list-style-type: none"> ii) Probability iii) Sample space iv) Events <p>6.4 Define:</p> <ul style="list-style-type: none"> i) Independent events ii) Dependent events iii) Mutually exclusive events. <p>6.5 Explain the:</p> <ul style="list-style-type: none"> i) Additional Law ii) Multiplication Law <p>6.6 Explain the basic ideas of probability distributions Independent events e.g. Binomial, Poisson and normal distributions.</p> <p>6.7 Solve simple problems using “6.6” above</p> | <p>probability and its laws.</p> <ul style="list-style-type: none"> ▪ Explain binomial, poisson and normal distribution given relevant formulae. ▪ Solve problems involving ‘iv’ above (j) vi. Give Assignment. | | distribution | <p>Questions and Answers for students.</p> <p>Business situations</p> | |
| General Objective 7: Understand the uses of regression and correlation analysis | | | | | | |
| | <p>7.1 Explain the meaning of simple linear regression problems.</p> <p>7.2 Construct scatter diagram.</p> <p>7.3 Draw</p> <ul style="list-style-type: none"> i) Regression line by free-hand method. ii) Obtain regression equation for the regression line in 7.3 | <ul style="list-style-type: none"> ▪ Explain and solve problems in regression analysis. ▪ Explain and solve problems in correlation | <p>1) Textbooks</p> <p>2) Graph papers</p> | <p>Construct scatter diagram.</p> <p>Solve normal equation to get regression equation.</p> | <p>Guidance for students in applying regression analysis to business problems.</p> <p>Advice on the relationship between regression and</p> | <p>Questions and Answers for students.</p> <p>Business situations</p> |

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| | <p>(i) above</p> <p>7.4 Explain method of least square regression.</p> <p>7.5 Solve normal equations to get regression equation.</p> <p>7.6 Predict dependent variable of regression equations.</p> <p>7.7 Explain the idea of correlation analysis.</p> <p>7.8 Explain the relationship between regression and correlation.</p> <p>7.9 Explain the properties of correlation co-efficient.</p> <p>7.10 Explain the limitation of regression analysis.</p> <p>7.11 Calculate time series by:</p> <p>i) Isolation of trend by moving averages</p> <p>ii) Least square method.</p> | <p>analysis.</p> <ul style="list-style-type: none"> ▪ Differentiate between Regression and correlation. ▪ Construct a scatter diagram and identify properties therein ▪ Conduct test. | | <p>Calculate time series by:</p> <p>(i) isolation of trend by many average.</p> <p>Least square method.</p> | <p>correlation</p> | |
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| ASSESSMENT CRITERIA | | | |
|---|-------------------------|-----------------------|---|
| Coursework % | Course test % | Practical % | Other (Examination/project/portfolio) % |
| Competency: On completing the course, the student should be able to understand/estimate/define/etc.... | | | |

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 213 | Credit Hours: 45 hours 3.0 |
| Course: AUDITING I | Pre-requisite: | Theoretical: hours/week - 67% |
| Semester: THIRD SEMESTER | | Practical: hours/week - 33% |

Goal: To expose students to the concepts, theories, principles and techniques of Auditing.

GENERAL OBJECTIVES:

On completion of this module students should be able to:

- 1.0 Understand theory and philosophy of auditing.**
- 2.0 Know rights, duties and responsibilities of auditor.**
- 3.0 Understand professional ethics.**
- 4.0 Know the Auditors liabilities.**
- 5.0 Understand the appointment and removal of auditors.**
- 6.0 Know the inter-relationship of the audit functions and the internal control system.**
- 7.0 Know selections of areas of work control, in-depth tests use of graphing and of sampling techniques.**

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 213 | Credit Hours: 45 hours |
| Course: AUDITING 1 | Pre-requisite: | Theoretical: 2 hours/week - 67% |
| Semester FIRST SEMESTER | | Practical: 1 hours/week - 33 % |

| Theoretical Content | | | | Practical Content | | |
|----------------------------|---|---|--------------------|--|---|-----------------------------|
| Week | General Objective 1: Understand theory and philosophy of auditing | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Define auditing. 1.2 Relate the history of auditing and philosophy of auditing. 1.3 Explain the theory and philosophy of auditing. 1.4 Explain the concepts and conventions underlying the practice of auditing. 1.5 Explain the generally accepted auditing standards. 1.6 Distinguish between auditing and accounting. | (i) Explain in detail the term auditing. (ii) Explain different types of audit. (iii) Explain the importance of auditing. | Overhead projector | 1. Demonstrate their understanding of the theory and philosophy of auditing. | Guide the students to explain Auditing using practical situational examples such as purchase, sales, acquisition of fixed assets etc. Lend the class to review GAAS. | Internet Flipcharts. |

| General Objective 2: Know rights, duties and responsibilities of auditor. | | | | | | |
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| 2.1 | Explain the role of auditors in an enterprises. | (i) Explain duties and responsibilities of Auditors. | Overhead projector | 1. Relate auditing to Legal and professional requirements. 2. Explain their knowledge of the rights, duties, responsibilities, liabilities appointment and removal of an auditor. | Explain the legal and professional provisions relating to Auditing using the CAMA, professional code of Ethics, statement of Auditing guidelines, etc. Guide the students to produce sample of letter of Engagement. Guide the student to identify audit working paper file. | Internet. Flipcharts. Audit working paper file. Letter of Engagement. |
| 2.2 | Explain the rights, duties and responsibilities of auditors to a sole trader, a partnership and to a public organization. | (ii) Explain the concept of Independences. | | | | |
| 2.3 | Explain the auditors right to remuneration. | (iii) Explain tools of audit. | | | | |
| 2.4 | Explain the significance of the following as they affect an audit, source of auditors power, audit plans, programme engagement letters, standard of field work, and audit process. | (iv) Explain audit approaches. | | | | |
| 2.5 | Explain what audit working papers mean and the objects of audit working paper. | (v) Explain the advantages and disadvantages of each. | | | | |
| 2.6 | Distinguish between a permanent audit file and a current audit file and state the documents found in each of them. | | | | | |
| 2.7 | Explain auditing approaches and the significance of systems approach in modern auditing. | | | | | |
| 2.8 | Explain what an audit trail means and its indispensability in vouching approach to auditing. | | | | | |
| 2.9 | Explain the methods or approach to audit such as final audit, interim audit, procedural audit continuous audit and Balance Sheet audit. | | | | | |
| 2.10 | Explain the advantages and disadvantages of 2-9 above. | | | | | |

| General Objective 3: Understand professional ethics. | | | | | | |
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| | 3.1 Define professional ethics. 3.2 Describe the concept of independence. 3.3 Relate such ethics to association with Directors, shareholders and clients. 3.4 Explain an auditors responsibilities to his profession, colleagues and society. | (i) Explain independence. (ii) Explain the need for Professional Ethics. (iii) Explain the responsibilities of Auditors to Directors to shareholders and clients. | Overhead projector | Able to describe how auditors should behave towards stakeholders. | Group working to produce sample guidelines for the information of new employees in word processed format | Computer with word processing package. |

| General Objective 4: Know the Auditors liabilities. | | | | | | |
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| 4.1 Define liability. | (i) Explain Auditors liability. | Overhead projector | Able to describe the liability of auditors in a range of situations | Direct students to produce a word processed report answering a case study posed scenario question. | Computer with word processing package. Case Study. | |
| 4.2 State the source of liability. | (ii) Explain sources of liability under common law, civil or criminal law. | | | | | |
| 4.3 Explain liability for negligence under common law. | (iii) Explain 3 rd party liability and its development. | | | | | |
| 4.4 Explain liability under statute- Civil and Criminal Law. | (vi) Explain Auditor's protection against liability. | | | | | |
| 4.5 Discuss recent developments in third party liability. | | | | | | |
| General Objective 5: Understand the appointment and removal of auditors. | | | | | | |
| 5.1 Explain the procedure for the appointment and removal of auditors – legal and other requirements. | (i) Explain the procedural for appointment and removal of auditors. | Overhead projector | Able to describe the process for appointment and removal of auditors | Direct students to produce a word processed report answering a case study posed scenario question. | Computer with word processing package. Case Study. | |
| 5.2 State the procedures for fixing the remuneration of auditors. | (ii) Explain procedure for fixing remunerations | | | | | |
| 5.3 State the qualifications of an Auditor as distinct from that of accountants. | (iii) Explain qualification of Auditor. | | | | | |

| General Objective 6: Know the inter-relationship of the audit function and the internal control system. | | | | | | |
|--|---|---|--------------------|--|--|--|
| | <p>6.1 Define Internal control, internal audit and internal check.</p> <p>6.2 Explain the significance of an audit assignment.</p> <p>6.3 Explain the characteristics of internal audit functions and the internal control questionnaires.</p> <p>6.4 Explain the significance of 6.3 in an audit.</p> <p>6.5 Explain the significance of strong internal control system.</p> | <p>(i) Explain internal check, internal audit, internal control.</p> <p>(ii) Explain in detail the items in Internal Control Questions (ICQ)</p> <p>(iii) Explain sound internal control.</p> | Overhead projector | Understanding of the relationship between audit and internal control | <p>1. Organise class into groups of 6 and lead each group to write internal control questionnaires for major Accounting functions such as purchases, cash, payroll, etc</p> <p>2. Direct students to investigate the relationship between audit functions and internal control system.</p> <p>3. Organise feedback in open debate.</p> | <p>Word-processor.</p> <p>Flipchart.</p> |

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| General Objective 7: Know selections of areas of work control, in-depth tests, use of graph, and sampling techniques. | | | | | | |
| 7.1 Define work control, In depth tests graphing and sampling techniques. | (i) Explain work control, indpeth tests, graphs and sampling techniques. | Overhead projector | Ability to devise work control test and other sampling techniques. | Direct students to produce a testing plan in response to a case study scenario | Case Study | Word processor |
| 7.2 State the significance of organizational charts and flow charts in an audit procedure for 7-1 above. | (ii) Explain the relevance of flow charting. | | | | | |
| 7.3 Explain the testing of the system of internal control, compliance tests, transaction tests and functional tests. | (iii) Explain the need for compliance tests transaction test and sample and substantive test. (iv) Revise where students have problems. | | | | | |

| ASSESSMENT CRITERIA | | | |
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| Coursework 25% | Course test % | Practical 25% | Other (Examination/project/portfolio) 50% |
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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 212 | Credit Hours: 60 hours 4.0 |
| Course: COST ACCOUNTING I | Pre-requisite: | Theoretical: 1 hours/week - 25% |
| Semester: THIRD SEMESTER | | Practical: 3 hours/week - 75% |

Goal: To expose students to the terminology, methods, techniques and basic principles of costing and cost control methods.

GENERAL OBJECTIVES:

On completion of this module the students should be able to:

- 1.0 Understand cost accounting, its scope, purpose, and methods.**
- 2.0 Understand nature, elements and classifications of cost.**
- 3.0 Understand cost control.**
- 4.0 Know Cost Centres, costing documents and records.**
- 5.0 Understand the term materials, store keeping, purchasing and inventory control, pricing materials issued and valuation methods.**
- 6.0 Understand labour: factory procedures, recruitment, payroll control and measurement of efficiency.**
- 7.0 Understand the nature and classification of overheads.**

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 212 | Credit Hours: 60 hours 4.0 |
| Course: COST ACCOUNTING I | Pre-requisite: | Theoretical: 1 hours/week – 25% |
| Semester FIRST SEMESTER | | Practical: 3 hours/week - 75% |

| Theoretical Content | | | Practical Content | | | |
|---------------------|---|---|---------------------------------------|--|---|--|
| Week | General Objective 1: Understand cost accounting, its scope, purpose, and methods. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Define the term cost accounting. 1.2 Explain the purposes of cost accounting. 1.3 State the scope and methods applied in costing. | (i) Explain cost accounting enumerate its purposes. (ii) Illustrate costing method with worked examples. | Overhead projector Worked examples | 1. Demonstrate their understanding of the scope and purposes of cost accounting. | Organise students in group and direct them to identify different products and services to which cost accounting information can be applied. | Flip charts. Overhead projector and Transparency. |

| General Objective 2: Understand nature, elements and classifications of cost. | | | | | | |
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| 2.1 Explain the various types of costs. 2.2 Define elements of costs. 2.3 Explain the nature and classification of costs. 2.4 Explain the classification of cost elements. 2.5 Define direct costs and the total aggregation to prime cost. 2.6 Explain the various divisions of indirect costs. 2.7 Relate the various divisions of cost elements to production process. 2.8 Explain cost behaviour and cost flow. | (i) Demonstrate elements of costs, types of cost, cost behaviour and flow with worked examples. | Overhead projector Worked examples | 1. Demonstrate the ability to break down a number of product costs into prime costs and overhead costs. 2. Produce cost of products. | Assist students in separating costs into the various components using a word processed table or spreadsheet. | Flip charts. Overhead projector and transparencies. Spread sheet Case study exercise. | |
| General Objective 3: Understand cost control. | | | | | | |
| 3.1 Define Cost control. 3.2 Apply cost control to production. | (i) Explain cost control and illustrate its application with worked examples. | Overhead projector Worked examples | 1. Describe how costs can be controlled in the production process. | Direct students to investigate with examples the application of cost control to the various stages of production. | . Overhead projector and transparencies. Internet. | |

| General Objective 4: Know Cost Centres, costing documents and records. | | | | | | |
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| | <p>4.1 Define the following, terms: direct cost, indirect cost, variable cost, fixed cost and overhead.</p> <p>4.2 Explain the importance of 4.1 above to costing process.</p> <p>4.3 Define cost centres and classify cost into centres.</p> <p>4.4 Explain how entries are made in costing documents and various records.</p> | <p>(i) With worked examples, identify elements of cost and establish cost centres and illustrate cost book-keeping.</p> | <p>Overhead projector Worked examples</p> | <p>1. Assist students in establishing cost units and cost centres.</p> <p>2. Assist students to compute example of cost bookkeeping</p> | <p>Direct students to identify cost units and cost centres using a case study. Students to feed back as a group activity and discussion.</p> | <p>Overhead projector and transparencies. Spread sheet Case study exercise.</p> |

| General Objective 5: Understand the term: materials, store keeping, purchasing and inventory control, pricing materials, issued and valuation methods. | | | | | | |
|---|--|--|--|---|---|--|
| | <p>5.1 Define materials input to the production process.</p> <p>5.2 Describe the purchasing procedures.</p> <p>5.3 Explain storekeeping procedures.</p> <p>5.4 Explain control procedures – minimum re-order level and maximum stock level.</p> <p>5.5 Explain stock procedures.</p> <p>5.6 Explain pricing and valuation procedures under the following methods – “FIFO, LIFO”, Simple Average Weighted Average”.</p> | <p>(i) Explain procedure for purchasing, issuing and pricing materials to production. With worked examples.</p> <p>(ii) Show stock levels and stock valuation methods.</p> | <p>Overhead projector</p> <p>Worked examples</p> | <p>1. Describe purchasing and store valuation and inventory control.</p> <p>2. Calculate closing stock.</p> | <p>Guide students through stock acquisition procedures, record keeping, control issue and valuation using different examples.</p> <p>Lead students to calculate closing stock using FIFO, LIFO and AVCO producing a spreadsheet presentation.</p> | <p>Stores documents such as bin cards, stock cards, purchase requisition etc.</p> <p>Computer software on stores procedure (J.T. MRP etc) or spreadsheet</p> |

| General Objective 6: Understand labour: factory procedures, recruitment, payroll and measurement of efficiency. | | | | | | |
|--|---|---------------------------------------|---|---|--|--------------|
| 6.1 Describe the term labour. | (i) Explain labour and the procedure for computing labour cost with worked examples. | Overhead projector Worked examples | 1. Compute remuneration for different categories of labour and prepare the payroll of workers in an organization. | Lead students in the preparation of payroll using examples. | Employees Pay Record Cards/Payroll Sheets. | Spread sheet |
| 6.2 Describe recruitment procedure. | (ii) Show how labour cost could be established. | | | | | |
| 6.3 Explain the use of labour and control. | (iii) Demonstrate labour recording and overhead analysis highlighting measurement efficiency and idle time. | | | | | |
| 6.4 Describe the labour remuneration systems – piece rate, daily rates methods, incentive scheme, overtime calculations. | | | | Assist students in the computation of labour remuneration system. | | |
| 6.5 Explain payroll procedures. | | | | | | |
| 6.6 Explain the analysis of payroll records and statements. | | | | | | |
| 6.7 Explain the measurement of labour efficiency. | | | | | | |
| 6.8 Define idle time and its measurement procedures to production. | | | | | | |

| General Objective 7: Understand the nature and classification of Overheads. | | | | | | |
|--|---|---------------------------------------|---|---|--|---|
| 7.1 Define Overhead. | (i) Define overheads and with worked examples, classify and allocate overheads, using different allocation methods including apportionment. | Overhead projector Worked examples | 1. Demonstrate the understanding of nature, classification, allocation and apportionment of overhead. | Direct students how to classify, allocate and apportion overheads using examples. | Overhead projector and transparencies. Spread sheet Flip charts. | 7.2 Explain the nature and classification of Overheads. |
| 7.3 Explain fixed and variable Overheads. | | | | | | |
| 7.4 Describe the various methods of allocations. | | | | | | |
| 7.5 Describe the various methods of apportionment. | | | | | | |
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| ASSESSMENT CRITERIA | | | |
|---------------------------------|--------------------------------|--------------------------------|--|
| Coursework 30% | Course test % | Practical 30% | Other (Examination/project/portfolio) 40% |
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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 211 | Credit Hours: 60 hours 4.0 |
| Course: FINANCIAL ACCOUNTING I | Pre-requisite: | Theoretical: 1 hours/week - 25% |
| Semester: THIRD SEMESTER | | Practical: 3 hours/week - 75% |

Goal: This course is designed to provide the students with the basic knowledge of accounting procedures in partnership and other special accounts.

GENERAL OBJECTIVES:

On completion of this module the students should be able to:

- 1.0 Know changes in the constitution of partnerships and the accounting procedures.**
- 2.0 Understand joint ventures accounts.**
- 3.0 Understand Insurance claim s for losses.**
- 4.0 Know Contract Accounts.**
- 5.0 Understand containers Accounts.**
- 6.0 Understand investments account.**
- 7.0 Understand Bills of Exchange.**
- 8.0 Understand Hire Purchase Accounts.**

| | | |
|---|-----------------------|---|
| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 211 | Credit Hours: 60 hours 4.0 Units |
| Course: FINANCIAL ACCOUNTING I | Pre-requisite: | Theoretical: 1 hours/week – 25% |
| Semester FIRST SEMESTER | | Practical: 3 hours/week - 75% |

| Theoretical Content | | | | Practical Content | | |
|----------------------------|--|--|---------------------------------------|---|--|---|
| Week | General Objective 1: Know changes in the constitution of partnerships and the accounting procedures. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Make correct accounting entries in relation to changes in the constitution of a partnership resulting from either the admission of a new partners of the retirement of an existing partners. 1.2 Identify the reasons that can lead to the dissolution of a partnership including the accounting treatment of the reserves arising from the revaluation of the partnership assets resulting therefrom. 1.3 Make correct accounting entries with respect to partnership dissolution – realization account, partners capital account and the cash account on dissolution. 1.4 Explain the methods of valuing goodwill and | (i) Explain changes in the constitution of partnerships and the accounting procedures. (ii) Prepare accounts that are related to dissolution of partnerships. (iii) Show the treatment of good will. | Overhead projector Worked examples | 1. Explain their knowledge of changes in the constitution of partnership and accounting procedures. | Analyse the effect of changes in the conciliation of partnership. Organise the class into groups and lead them to explain the accounting procedure for such changes. Direct them to demonstrate the accounting treatment of good will using a preadsheet | Flip chart. Spreadsheet. Accounting packages. |

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| | the various circumstances that may give rise to this valuation, including the ledger entries thereto. 1.5 Explain the methods of amalgamating two or more partnerships. | | | | | |
| General Objective 2: understand joint ventures accounts. | | | | | | |
| | 2.1 Explain the principles of Joint ventures in accounting. 2.2 Prepare joint ventures accounts. | (i) Explain joint ventures and its relationship with partnership. (ii) Illustrate the preparation of joint ventures accounts. | Overhead projector Worked examples | 1. Demonstrate their knowledge and accounting treatment of Joint Venture Account, Insurance Claim for losses, container accounts, Investment accounts, Bill of Exchange and Hire Purchase. 2. Produce the format of each type of the accounts. | Lead the class to produce the following accounts: Joint Venture, Insurance Claim for losses, container account, Investment account, Bill of Exchange and Hire Purchase. Explain their accounting treatment. | Flip chart. Spreadsheet. Accounting packages. Case study exercises. |
| General Objective 3: Understand Insurance claim's for losses. | | | | | | |
| | 3.1 Compute Insurance claims in respect of the exact value of stock in trade destroyed by fire, loss of profits (e.g. consequential loss claims) arising from fire or kindred perils. | (i) Explain insurance claims due to destruction of stock or loss of profit. (ii) Compute insurance claims. | Overhead projector Worked examples | 1. Demonstrate their knowledge and accounting treatment of Joint Venture Account, Insurance Claim for losses, | Lead the class to produce the following accounts: Joint Venture, Insurance Claim for losses, | Flip chart. Spreadsheet. Accounting packages. |

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| | | | | <p>container accounts, Investment accounts, Bill of Exchange and Hire Purchase.</p> <p>2. Produce the format of each type of the accounts.</p> | <p>container account, Investment account, Bill of Exchange and Hire Purchase.</p> <p>Explain their accounting treatment.</p> | <p>Case study exercises.</p> |
| General Objective 4: Know Contract Accounts. | | | | | | |
| | <p>4.1 Explain the different between long-term and short-term contracts.</p> <p>4.2 State the generally accepted methods, of revenue recognition on long-term contracts.</p> <p>4.3 Value work-in-progress on uncompleted contract for Balance Sheet purposes.</p> | <p>(i) Explain contract account and its preparation.</p> <p>(ii) Prepare contract accounts and show the value of work-in-progress in the balance sheet.</p> | <p>Overhead projector Worked examples</p> | <p>1. Demonstrate their knowledge and accounting treatment of Joint Venture Account, Insurance Claim for losses, container accounts, Investment accounts, Bill of Exchange and Hire Purchase.</p> <p>2. Produce the format of each type of the accounts.</p> | <p>Produce from a given scenario using a computer spreadsheet a joint venture account</p> | <p>Flip chart.</p> <p>Spreadsheet.</p> <p>Accounting packages.</p> <p>Case study exercises.</p> |

| General Objective 5: Understand containers Accounts | | | | | | |
|--|---|---|---------------------------------------|---|---|--|
| | 5.1 Explain the methods of recording containers accounts. | (i) Demonstrate the preparation of containers accounts. | Overhead projector Worked examples | 1. Demonstrate their knowledge and accounting treatment of Joint Venture Account, Insurance Claim for losses, container accounts, Investment accounts, Bill of Exchange and Hire Purchase. 2. Produce the format of each type of the accounts. | Produce from a given scenario using a computer spreadsheet a containers account. Explain their accounting treatment. | Flip chart. Spreadsheet. Accounting packages. Case study exercises. |

| General Objective 6: Understand Investments account. | | | | | | |
|---|--|--|---|--|--|--|
| | <p>6.1 Distinguish between quoted and unquoted investments.</p> <p>6.2 Make correct ledger entries relating to purchase of investments, income from investment and sale of investment.</p> | <p>(i) Define investments. (ii) Prepare investment accounts.</p> | <p>Overhead projector Worked examples</p> | <p>1. Demonstrate their knowledge and accounting treatment of Joint Venture Account, Insurance Claim for losses, container accounts, Investment accounts, Bill of Exchange and Hire Purchase.</p> <p>2. Produce the format of each type of the accounts.</p> | <p>Produce from a given scenario using a computer spreadsheet an investment account</p> <p>Explain their accounting treatment.</p> | <p>Flip chart. Spreadsheet. Accounting packages. Case study exercises.</p> |

| General Objective 7: Understand Bills of Exchange. | | | | | | |
|---|---|---|---|--|---|---|
| | <p>7.1 Define a bill of exchange.</p> <p>7.2 Explain bills of exchange, IOU and promissory note transactions as they affect an organization.</p> <p>7.3 Make correct ledger entries of bill of exchange transactions.</p> | <p>(i) Explain bills of exchange and make correct ledger entries.</p> | <p>Overhead projector Worked examples</p> | <p>1. Demonstrate their knowledge and accounting treatment of Joint Venture Account, Insurance Claim for losses, container accounts, Investment accounts, Bill of Exchange and Hire Purchase.</p> <p>2. Produce the format of each type of the accounts.</p> | <p>Direct students to make entries in the ledger for Bills of Exchange transactions using an accounting package/spreadsheet.</p> <p>Explain their accounting treatment.</p> | <p>Flip chart.</p> <p>Spreadsheet.</p> <p>Accounting packages.</p> <p>Case study exercises.</p> |

| General Objective 8: Understand Hire Purchase Accounts. | | | | | |
|---|---|---------------------------------------|--|--|--|
| 8.1 Make correct entries in the books of the vendee and vendor. | (i) Explain Hire Purchase transactions. | Overhead projector Worked examples | 1. Demonstrate their knowledge and accounting treatment of Joint Venture Account, Insurance Claim for losses, container accounts, Investment accounts, Bill of Exchange and Hire Purchase. | Lead the class to produce the following accounts: Hire Purchase. Explain their accounting treatment. | Flip chart. Spreadsheet. Accounting packages. Case study exercises. |
| 8.2 Make correct ledger entries in the books of vendee. | (ii) Prepare hire purchase accounts. | | | | |
| 8.3 Explain the methods of measuring closing debtors for balance sheet purposes. | | | | | |
| 8.4 Explain the methods used in the estimation of the provision for unrealized profits. | | | | | |
| Revision. | | | | | |

| ASSESSMENT CRITERIA | | | |
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| Coursework 30% | Course test % | Practical 30% | Other (Examination/project/portfolio) 40% |
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| PROGRAMME: HND ACCOUNTANCY | Code: BAM 424 | Credit Hours: 30 hours 2 |
| Course: COMPANY LAW | Pre-requisite: | Theoretical: 2 hours/week - 100 % |
| Semester: 3 | | Practical: 0 hours/week - 0 % |

Course main Aim/Goal

This course is designed to provide the student with knowledge of the legal framework of establishing and running corporate organization.

General Objectives:

1. Understand the existence of various types of registered organization and their legal distinction
2. Know the evolving of the Nigerian Company law legislation.
3. Appreciate the creation of the Corporate Affairs Commission by the Companies, and Althr Math Act 1990
4. Understand the legal nature of companies and their formation
5. Know the methods by which companies raise capital
6. Know types of corporate meetings and resolution
7. Understand company accounts, role of auditors and declaration of dividends.
8. Know amargamation, restructuring, winding up and liquidation of a company
9. Understand incorporation of trustees
10. Understand registration of Business name.

| Theoretical Content | | | Practical Content | | | |
|---------------------|--|--|-----------------------------------|--|---|---|
| Week | General Objective 1: Understand the existence of various types of registered organizations and their legal distinction | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Describe registered business name, companies, incorporated trustees, and public corporation. 1.2 Explain the reasons for the existence of the registered business name, companies, incorporated trustees, and national corporations. 1.3 Explain the relative advantages and disadvantages of a registered organization. | Differentiate among registered business name, companies, incorporated trustees and public corporations. ii. Explain the importance of the various types of registered organization. iii. Explain the relative advantages and disadvantages of a registered organization. | Textbooks CAMD Law journals | Explain the reasons for the existence of the registered business name, companies, incorporated trustees, and national corporations. Explain the relative advantages and disadvantages of a registered organization. | Guide students on the advantages and disadvantages of incorporation. Working in pairs students to examine relevant case law – aspects of corporate status and to distinguish between partnerships and companies etc. | Internet and relevant websites Legal cases |
| | General Objective 2: Know the evolution of the Nigerian Company Law Legislation | | | | | |
| | 2.1 Trace the evolution of the Company Law Legislations. 2.2 Outline the main features of the | Explain the evolution of the company law | Textbooks CAMA 1990 | Outline the main features of the Companies Act 1968. | Advise students about the key aspects of the | Internet and relevant websites |

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| | 2.3 Companies Act 1968. Outline the main features of the Companies and Allied Matters Act, 1990 and the subsequent amendments. | legislation, the main features of Companies Act 1968 and CAM Act 1990 with amendments | Law journals Companies Act 1968 | Outline the main features of the Companies and Allied Matters Act, 1990 and the subsequent amendments. | legislation and about statutory interpretation and codes of practice etc. Debate the need for regulatory bodies and standards in company law. | Legal cases |
| General Objective 3: Appreciate the creation of the Corporate Affairs Commission by the Companies and Allied Matters Act, 1990 | | | | | | |
| | 3.1 Explain the need for the establishment of the Corporate Affairs Commissions. 3.2 Describe the composition of the commission. 3.3 Describe the functions of the Commission under the Companies and Allied Matters Act, 1990. | Explain the need for the establishment of the Corporate Affairs Commission. ii. Explain the structure and functions of the Commission | - Textbooks - CAMA - Article | Visit local corporate Affairs Commission (CAC) office and understand its structure and function. | Organise visit to local CAC. | Internet and relevant websites Legal cases |
| General Objective 4: Understand the legal nature of companies and their formation | | | | | | |
| | 4.1 Distinguish a private company from a public company and limited liability company from an unlimited liability company. 4.2 Explain Memorandum and Articles of Association. 4.3 Explain the ultra-vires doctrine. 4.4 Explain the requirement and procedure for incorporation of companies. | Distinguish a private company from a public company and limited liability company from an unlimited liability company. Explain Memorandum | Textbooks CAMD Articles and Memo of Association Cert of Incorporation | Prepare Memorandum and Article of Association for a hypothetical Company | Guide students to prepare Memorandum and Articles of Association. Give assignment. | Internet and relevant websites Legal cases |

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| | <p>4.5 Define a promoter</p> <p>4.6 Explain the functions of a promoter in formation of companies in Nigeria.</p> <p>4.7 Explain the rights obligations and liabilities of promoters.</p> | <p>and Articles of Association, ultra-vires doctrine and the procedure for incorporation of companies in Nigeria</p> <p>Explain promoter, its functions, rights obligations and liabilities.</p> <p>Show students necessary Incorporation documents</p> | | | | |
| General Objective 5: Know the methods by which companies raise capital | | | | | | |
| | <p>5.1 Explain share capital and share certificate.</p> <p>5.2 Explain the classes of share capital and the rights and liabilities of shareholders.</p> <p>5.3 Explain prospectus and statement in lieu of prospectus.</p> <p>5.4 Explain the procedure for issuance of shares, and debentures.</p> | <p>Explain share capital, share certificate, classes of share capital and the rights and liabilities of share holders.</p> <p>ii. Explain prospectus and statement in lieu of</p> | <p>Textbooks</p> <p>Share certificate</p> | <p>Prepare a prospectus and statement in lieu of prospectus for issuance of shares</p> | <p>Guide students to prepare prospectus and statement in lieu of prospectus.</p> | <p>Internet and relevant websites</p> <p>Legal cases</p> |

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| | | prospectus. iii. Explain the procedures for issuance of shares and debentures iv. Conduct test. | | | | |
| General Objective 6: Understand the procedure of appointment and responsibility of directors and company secretary | | | | | | |
| | 6.1 Explain the procedure of appointing directors. 6.2 Explain the legal status and powers of directors. 6.3 Describe the rights and duties of directors. 6.4 Explain the mode of termination of directors. 6.5 List the legal status of a company secretary. 6.6 Describe the rights and duties of a company secretary. | Explain appointment of directors, their legal status and powers, rights, duties and mode of termination. ii. Explain the legal status, rights and duties of a company secretary. | Textbooks CAMA Article Cert of Incorporation | Explain the procedure of appointing directors. Explain the legal status and powers of directors. Describe the rights and duties of directors. | Appoint directors for a hypothetical company. Role play exercise to advertise for new directors. Develop appointment criteria. Duties of directors | Internet and relevant websites Legal cases |
| General Objective 7: Know corporate meetings and resolutions | | | | | | |
| | 7.1 Define company meeting. 7.2 Explain annual general meetings, statutory meetings and extraordinary meetings. 7.3 Explain the general procedure of company's meetings. 7.4 Explain types of company resolutions. | Explain company meetings, types and procedure. ii. Explain company resolution and types. | Textbooks CAMD Article Cert of Incorporation | Attend Annual General Meeting of a company. | Guide students to use the hypothetical case study for arranging an AGM and EGM. | Internet and relevant websites Legal cases |

| General Objective 8: Understand company accounts, role of Auditors and declaration of dividends | | | | | | |
|--|--|---|---|---|---|---|
| 8.1 | Explain the legal requirements for accounts. | Explain the legal requirements and various types of accounts. ii. Describe the appointment of Auditors, their duties and remuneration. iii. Explain Auditor's reports and the process of dividend declaration iv. Explain the functions of chairman's statement. | Textbooks CAMA Article Publish of Coy | Prepare profit and loss Account and Balance sheet for a hypothetical company. | Questions and examples to guide students to prepare and interpret company accounts. | Internet and relevant websites Legal cases |
| 8.2 | Identify the various types of accounts. | | | | | |
| 8.3 | Explain the appointment of the Auditors | | | | | |
| 8.4 | Explain the duties and remuneration of Auditors. | | | | | |
| 8.5 | Describe profit and loss accounts, balance sheet and divisible profit. | | | | | |
| 8.6 | Describe Auditors reports. | | | | | |
| 8.7 | Explain the functions of chairman's statement. | | | | | |
| 8.8 | Explain the process of declaration of dividends | | | | | |

| General Objective 9: Know amalgamation, reconstruction, winding-up and liquidation of companies | | | | | | |
|--|---|---|---|---|---|---|
| 9.1 | Explain company amalgamations | Explain company amalgamation and reconstruction. ii. Explain liquidation, its procedures, powers and | Textbooks CAMA Articles and Memo of Association | Identify and analyse reasons for at least one amalgamation , restructuring, | Guide students to analyse cases of:- amalgamation, restructuring, Winding up; liquidation. | Internet and relevant websites Legal cases |
| 9.2 | Explain company reconstructions. | | | | | |
| 9.3 | Define liquidation. | | | | | |
| 9.4 | Describe liquidation procedures. | | | | | |
| 9.5 | Explain the powers and duties of liquidators. | | | | | |
| 9.6 | Describe the procedure for | | | | | |

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| | winding up | duties of liquidators and the procedure of winding-up. | | winding up and liquidation that was consummated in the recent past. | | |
| General Objective 10: Understand Incorporation of Trustees | | | | | | |
| | 1.1 Describe what are incorporated trustees. 1.2 Explain the procedure for incorporation of trustees. 1.3 Explain the effect of incorporation of trustees. 1.4 Describe the structure of management of an incorporated trustee. 1.5 Describe the mode of dissolution of an incorporated trustee | Explain incorporated trustee, procedure for its in corporation and effects of incorporation of trustees.. ii. Explain structure of management of an incorporated trustee and the mode of dissolution of the trustee. iii. Conduct test | Textbooks CAMA Articles and Memo of Association Published Accounts of Company | Explain the procedure for incorporation of trustees. Explain the effect of incorporation of trustees. Describe the structure of management of an incorporated trustee. | Guide students on the procedure for the appointment of trustees. Use a relevant case study | Internet and relevant websites Legal cases |
| ASSESSMENT CRITERIA | | | | | | |
| Coursework 50% | | Course test 25% | | Practical 25% | | Other (Examination/project/portfolio) % |
| Competency: On completing the course, the student should be able to understand/estimate/define/etc.... | | | | | | |

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| PROGRAMME: ND ACCOUNTANCY | Code: BAM 222 | Credit Hours: hours 45 |
| Course: BUSINESS STATISTICS II | Pre-requisite: | Theoretical: 1 hours/week - 33 % |
| Semester 4 | | Practical: 2 hours/week - 67 % |
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Course main Aim/Goal

This course is designed to provide the student with the knowledge and use of statistical tools in solving management problems both in business and government.

General Objectives:

1. Understand survey planning and designs
2. Understand sampling theory
3. Know inferential statistics
4. Understand Binaries Distribution
5. Understand Point and Interval Estimates
6. Know Mathematics Expectations
7. Understand moments generating functions' (GMF)
8. Know the tests of linear regressions
9. Understand Analysis of Variance (ANOVA)
10. Understand measures of welfare

| Theoretical Content | | | Practical Content | | | |
|---------------------|---|--|-------------------|--|---|---|
| Week | General Objective 1: Understand survey planning and designs. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 List sources of data. 1.2 Systematize principles of data. 1.3 Define coding and processing 1.4 Design questionnaires | <ul style="list-style-type: none"> ▪ Explain data, its source and principles ▪ Explain coding and processing of data. ▪ Guide students on how to design a questionnaire | Textbooks | Design a questionnaire to gather data | Guide students to design questionnaire. | Web based resources on questionnaire design |
| | General Objective 2: Understand sampling theory | | | | | |
| | 2.1 Define sampling theory. 2.2 Systematize sampling methods 2.3 Solve problems involving samples. 2.4 Define small samples. 2.5 Define large samples. 2.6 Solve problems involving 2.4 and 2.5 above. | <ul style="list-style-type: none"> ▪ Explain sampling theory and methods of sampling ▪ Explain samples ▪ Solve problems involving samples | Textbooks | Solve problems involving small and huge samples. | Guide students to solve problems involving samples. | Questions on sampling and methods of sampling |

| General Objective 3: Know inferential statistics | | | | | | |
|---|--|----------------------------------|---|---|--|--|
| 3.1 Define univariate distributions. 3.2 Define Binomial distributions. 3.3 Define Poisson distribution. 3.4 Solve problems involving 3.1-3.3 above. 3.5 Define Normal distribution. 3.6 Explain the use of tables 3.7 Define hypothesis. 3.8 Test hypothesis for small samples. 3.9 Test hypothesis for large samples. 3.10 Define univariate distributions. 3.11 Define Binomial distributions. 3.12 Define Poisson distribution. 3.13 Solve problems | <ul style="list-style-type: none"> ▪ Explain univariate, binomial and Poisson distribution. ▪ Solve problems involving the above. ▪ Explain Normal distribution. ▪ Guide students on how to use distribution tables ▪ Explain hypothesis. ▪ Guide students on how to test hypothesis. ▪ Explain | Textbooks Distribution tables | Define univariate distributions. Define Binomial distributions. Define Poisson distribution. Solve problems involving 3.1-3.3 above. Explain proportion Solve problems involving proportions | Guide students on the solving of business problems involving distribution analysis. Advise students on the importance of proportions. Solving problems involving proportions | Business Scenario and questions to show the differences between Binomial – Univariate and Poisson Distribution analysis. Questions and answers on proportions as a precursor to the assignment tasks. | |

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| | involving 3.1-3.3 above. | <ul style="list-style-type: none"> proportion ▪ Solve problems involving proportions ▪ Give assignment | | | | |
| General Objective 4: Understand bivariate distributions | | | | | | |
| | <p>4.1 Define bivariate distributions.</p> <p>4.2 Solve problems involving bivariate distributions.</p> | <ul style="list-style-type: none"> ▪ .Explain bivariate distributions. ▪ Solve problems involving bivariate ▪ distribution. Conduct test. | Textbooks | Solve problems involving bivariate distribution for a business situation | Guide problems involving bivariate distribution. | Assignment and questions on distribution. |
| General Objective 5: Understand point and interval estimates | | | | | | |
| | <p>5.1 Define point and interval estimates</p> <p>5.2 Solve problems involving point and interval estimate.</p> | <ul style="list-style-type: none"> ▪ Explain estimation theory ▪ Solve problems involving estimate | Textbooks | Solve business problems involving point and interval estimate. | Guide students solve problems involving point and interval estimates. | Assignment and questions on distribution. |
| General Objective 6: Know mathematical expectation | | | | | | |
| | <p>6.1 Define mathematical expectations.</p> <p>6.5 Solve problems involving</p> | <ul style="list-style-type: none"> ▪ Explain mathematical expectation | Textbooks | Solve business problem | Guide students solve problems involving mathematical | Assignment and questions on |

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| | mathematics expectations. | <ul style="list-style-type: none"> Solve problems involving maths expectations | | involving mathematical expectations. | expectations. | distribution. |
| General Objective 7: Understand moments generating functions (GMF) | | | | | | |
| | <p>7.1 .Define moments generating functions (GMF).</p> <p>7.2 Systematize GMF characteristics.</p> <p>7.3 Solve problems involving GMF.</p> | <ul style="list-style-type: none"> Explain moments generating functions (GMF) Solve problems involving GMF | | Solve business problems involving moments generating functions. | Guide students to solve problems involving moments generating function. | Assignment and questions on functions |
| General Objective 8: Know the tests of Linear Regression | | | | | | |
| | <p>8.1 Explain tests of linear regression</p> <p>8.2 Solve problems involving simple regression.</p> <p>8.3 Solve problems involving multiple regression.</p> <p>8.4 Test for the regression.</p> | <ul style="list-style-type: none"> Explain linear regression. Solve problems involving simple and multiple regression Guide students on how to test for regression. | Textbooks | Solve problems involving simple and multiple regression. | Guide students to solve regression problems. | Assignment and questions on linear regression |
| General Objective 9: Understand analysis of variance (ANOVA) | | | | | | |
| | 9.1 Define analysis of Variance. | <ul style="list-style-type: none"> Explain analysis | Textbooks | Solve | Guide students solve | Assignment |

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|---|--|---|--------------------|--|---|--|
| | 9.2 Solve problems involving ANOVA (one way) | <ul style="list-style-type: none"> of variance. ▪ Solve problems involving ANOVA ▪ Conduct test. | Statistical tables | problems involving ANOVA | problems involving ANOVA | and questions on the analysis of variance |
| General Objective 10: Understand measures of welfare | | | | | | |
| | 10.1 Define welfare measures. 10.2 Define index numbers 10.3 Define income distribution. 10.4 Systematize income indices. 10.5 Solve problems involving welfare indices. | <ul style="list-style-type: none"> ▪ Explain welfare measures, index numbers and income distribution. ▪ Solve problems involving above. | Textbooks | Solve problems involving welfare indices | Guide students solve problems of welfare indices. | Assignment and questions on measuring welfare etc. |

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

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: BFN 211 | Credit Hours: 2 hours |
| Course: BUSINESS FINANCE I | Pre-requisite: | Theoretical: 1 hours/week - 50% |
| Semester: 4 | | Practical: 1 hours/week - 50% |

Goal: To expose the student to the concepts and principles of Business Finance and their application to the business world.

GENERAL OBJECTIVES:

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

- 1.0 Understand the nature and scope of finance.**
- 2.0 Know sources and Application of Funds**
- 3.0 Understand capital formation**
- 4.0 Know management of financial resources**

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: BFN 211 | Credit Hours: 2 hours |
| Course: BUSINESS FINANCE I | Pre-requisite: | Theoretical: 1 hours/week - 50% |
| Semester: 4 | | Practical: 1 hours/week - 50 % |

| Theoretical Content | | | Practical Content | | | |
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| Week | General Objective 1: 0 .Understand the nature and scope of finance. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| 1-3 | 1.1 Define the term finance 1.2 Explain its relationship to the various departments of an organization 1.3 Explain the contribution of business finance to the overall growth of an organization. | i. Lead the student to understand the meaning of finance. ii. Mention the fund raising and fund allocation functions of the financial manager. iii. Draw a chart to show the major divisions of an organization show how they interrelate with the finance division. iv. Emphasize on the importance of finance in the success of any organization. | Overhead projector Chart | Ability to analyze and compare the roles of finance managers in small, medium and large scale businesses. Ability to compare and contract the relationship of finance dept with other dept existing in a business organization. | Brief students on the completion of case study exercise. Group work and feed back to students | Outcome of case study placed on computers and internet. |
| General Objective 2:0 Know sources and Application of Funds. | | | | | | |
| 4-7 | 2.1 Describe the various types of funds 2.2 Explain the procedure for raising funds 2.3 Explain how the firms are | i. State the various types of short-term and long term funds available to a business firm. | Overhead projector | Distinguish and appraise the various sources of short term, medium term and long term finance. | Introduce students to group assignments and discussions. Brief students on group | Internet research Assignment brief. |

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| | managed with the funds raised. | <ul style="list-style-type: none"> ii. Describe the instruments used in raising the funds. iii. Discuss the various institutions from which funds can be raised. iv. Describe the various steps which the financial manager should take in raising fund for his firm. v. Discuss the administrative aspect of the allocation of funds for investment and other activities of the firm. | | Identify the institutions that provide these funds. Identify the processes for raising and in resting these funds by finance manager | presentation. (3 weeks) | |
| General Objective 3: 0 Understand capital formation | | | | | | |
| 8-11 | <ul style="list-style-type: none"> 3.1 Define term capital 3.2 Describe the various types of capitals: Fixed and circulating capital. 3.3 Explain the ways of measuring adequacy of capital 3.4 Describe capital formation 3.5 Describe the problems associated with capital formation in the economy. | <ul style="list-style-type: none"> i. Lead the students to understand the basic differences between short term and long term capital funds. ii. Show the distinction between long term capital requirement needed to build up the productive base of a business firm and the recurrent capital needed for servicing the productive base. iii. Outline the | Overhead projector | Ability to differentiate between fixed and circulating capital. Identify capital adequacy measuring techniques. Illustrate factors militating against capital formation in the economy. | Syndicate discussion and group exercise to be completed with correction and feed back to student (2 weeks) | Computers Video clips. Internet research. |

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| | | constraints to the acquisition of long term capital for building up the productive base of Nigerian economy. | | | | |
| General Objective 4:0 Know management of financial resources | | | | | | |
| 12-15 | <p>4.1 Define the term financial resources</p> <p>4.2 Describe how the various assets of a firm are managed.</p> <p>4.3 Explain the 5C's of credit</p> <p>4.4 Describe the types of bank credit</p> <p>4.5 Explain the significance of bank credits to the growth of a firm.</p> | <p>i. Differentiate between financial resources and non financial resources</p> <p>ii. Mention the roles of non- financial managers in the management of the assets of a firm.</p> <p>iii. Emphasize the financial management functions.</p> <p>iv. Analyze bank credit obtainable from commercial banks and those from specialized banks.</p> <p>v. Emphasize the role of credit as the life wire of business and commercial activities.</p> | Overhead projector | <p>Illustrate the various assets and portfolio measurement techniques in business.</p> <p>Know the significance of credit rating and importance of bank credit to business finance</p> | Group discussion students assignment (4 weeks) | <p>Seminars</p> <p>Word processor.</p> <p>Internet research.</p> |

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

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 223 | Credit Hours: 45 hours 3.0 Units |
| Course: AUDITING II | Pre-requisite: ACC 213 | Theoretical: 2 hours/week - 67% |
| Semester: FOURTH SEMESTER | | Practical: 1 hours/week - 33% |

Goal: To further develop the students knowledge of concepts, principles, theories and practice of auditing and their ability to perform attest functions.

GENERAL OBJECTIVES:

On completion of this module the students should be able to:

- 1.0 Understand Audit reports and opinions.**
- 2.0 Understand Fraud, its prevention and detection.**
- 3.0 Understand manual and computerized auditing.**
- 4.0 Understand the liabilities of an Auditor.**
- 5.0 Understand Internal Audit and its relationship to statutory audit.**
- 6.0 Understand Balance Sheet audits.**
- 7.0 Understand verification and valuation of assets and liabilities.**

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|---|-------------------------------|---|
| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 223 | Credit Hours: 45 hours 3.0 Units |
| Course: AUDITING II | Pre-requisite: ACC 213 | Theoretical: 2 hours/week – 67% |
| Semester FOURTH SEMESTER | | Practical: 1 hours/week - 33% |

| Theoretical Content | | | Practical Content | | | |
|--|---|---|---|--|--|---|
| Week | General Objective 1: Understand Audit reports and opinions. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Define the terms Audit reports and opinions. 1.2 Classify auditor's reports into unqualified and qualified report. 1.3 Explain the conditions for qualifying reports. 1.4 Explain the term "reasonable care and skill" as applied to auditor's opinion. 1.5 Apply the knowledge acquired in a given audit assignment to know whether the accounts of an enterprise show a true and fair view of the state of affairs with respect to the profit and loss account and Balance Sheet or the Income and Expenditure account for non-trading organization and the cash flow statements. | (i) Explain the contents of Audit Reports. (ii) Explain types of Audit Report. (iii) Explain in detail the necessity for qualification of audit report. | Overhead projector Worked examples | 1. Demonstrate their understanding of Audit reports. 2. Write audit report. | Lead the class to write a clean and qualified audit report using a word processor Guide the students to explain the reasons for qualified audit report. | IFAC Packages Internet Flipchart Word-processor. |
| General Objective 2: Understand Fraud, its prevention and detection. | | | | | | |
| | 2.1 Define fraud. 2.2 Explain the frauds that may be discovered. 2.3 State the procedures through which frauds might be detected. 2.4 Explain the procedures by which frauds can be prevented. | (i) Explain fraud, source of fraud, types of frauds. (ii) Explain how to detect fraud. (iii) Explain auditors responsibility in | Overhead projector Worked examples | 1. Demonstrate their understanding of Fraud, its detection and prevention. | Explain fraud. Guide the students to identify, examine and grade the risk level of an organization's | Internet Flipchart Word-processor. Internet |

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| | 2.5 Explain Auditors responsibility with regard to fraud detection. | fraud detection. (iv) Explain ways of preventing frauds. (v) Explain consequences of fraud to organization and individuals. | | | financial transactions e.g. a restaurant, supermarket, etc. Lead the class to tabulate the risk level in relation to financial transactions e.g. cash-high risk Debtors-medium risk, e.t.c. producing a word processed short report. | Computer Flipchart.. |
| General Objective 3: Understand manual and computerized auditing. | | | | | | |
| | 3.1 Explain the audit procedures adopted in the audit of Electronic Data Processing systems. 3.2 Explain the following in EDP audits. (i) Input Devices: (ii) Auxiliary Storage Devices: (iii) Out-put Devices: (main & auxiliary) iv) Software: 3.3 Explain the importance and application of internal control in EDP system. 3.4 Define and state the advantages and disadvantage of the following computer terms – test packs, computer programme, hardware, software, peripherals, configuration etc. 3.5 Explain the security | (i) Explain the differences between manual and computerized auditing. (ii) Explain audit around computer and through the computer. (iii) Explain the requirements for computer audit and environment of audit. (iv) Explain control system in EDP environment. (v) Explain input, output storage devices with | Overhead projector | 1. Explain their understanding of difference between manual and computerized auditing. 2. Use audit test packs in the audit of EDP environment. | Lead the class to use audit test packs in an EDP environment. | Audit Test Pack. Internet. |

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| | devices in EDP environment. | specific examples. (vi) Explain the security devices with exemption like Anti Virus. | | | | |
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| General Objective 4: Understand the liabilities of an Auditor. | | | | | | |
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| 4.1 Explain the greater details the liabilities of auditors viz Civil and Criminal cases affecting auditors in recent times. | (i) Explain recent developments in auditor's liabilities using recent cases. | Overhead projector | 1. Explain their understanding of auditors liabilities. | Identify auditor's liabilities using recent cases. | Cases. | |
| 4.2 Explain in greater details recent cases of liabilities of auditors to third parties. | (ii) Explain professional indemnity insurance. | Case studies | | Researching cases using the internet. | Internet. | |
| 4.3 Explain the need of reasonable care and skill needed in the performance of an auditing duty. | | | | | Overhead projector. | |
| General Objective 5: Understand Internal Audit and its relationship to statutory audit. | | | | | | |
| 5.1 Define conditions relating to internal and statutory audit. | (i) Explain how internal audit help statutory audit. | Overhead projector | 1. Display their knowledge of relationship between internal audit and statutory audit. | Show the relationship between internal and statutory audit. | Flipchart | |
| 5.2 Distinguish between an internal and external auditor. | (ii) Show the relationships between internal audit and statutory audit. | Worked examples | | Produce a short word processed report on the above | Internet. | |
| 5.3 Explain their similarities. | | | | | Word processor | |
| 5.4 Discuss the relationship between internal auditing and internal control system. | | | | | | |
| 5.5 Explain the extent to which the external auditor can rely on the job performed by an internal auditor. | | | | | | |

| General Objective 6: Understand Balance Sheet audit. | | | | | | |
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| | <p>6.1 Define balance sheet audit.</p> <p>6.2 Explain the procedures adopted in a balance sheet audit.</p> | <p>(i) Explain Balance Sheet Audit.</p> <p>(ii) Distinguish between Interim and final audit.</p> <p>(iii) Audit program.</p> | <p>Overhead projector</p> <p>Worked examples</p> | <p>1. Explain their knowledge of Balance Sheet Audit.</p> <p>2. Prepare audit working paper</p> | <p>Explain Balance Sheet Audit.</p> <p>Lead the students to prepare audit programmes.</p> | <p>Internet.</p> <p>Flipchart.</p> <p>Audit Working paper.</p> |

| General Objective 7: Understand verification and valuation of assets and liabilities. | | | | | | |
|--|---|--------------------|--|---|-----------------|--|
| 7.1 Define verification and valuation of assets. | (i) Explain verification in audit . | Overhead projector | 1. Demonstrate their understanding of verification and valuation of assets and liabilities by circularization, observation, etc. | Guide class to verify and value assets and liabilities such as Fixed Assets, Stocks, Receivables etc. | Word-processor. | |
| 7.2 Explain the steps to be followed in the verification of assets and liabilities such as positive and negative circularizations, observation of items etc. | (ii) Distinguish between vouching and verification. | Worked examples | | | Internet. | |
| 7.3 Explain the principles adopted in the valuation of assets. | (iii) Show how to verify assets and liabilities. | | 2. Write bank balance confirmation letter. | Using a word processor produce a bank balance confirmation sample letter | JIAC handbooks. | |
| | (iv) Explain the documents required and show samples of them. | | | | | |
| | (v) Explain visits to branches and how to verify assets of branches not visited.. | | | | | |
| | (vi) Explain valuation of Assets and liabilities e.g. Stocks, Fixed Assets. | | | | | |
| | (vii) Explain methods of valuation. | | | | | |

| ASSESSMENT CRITERIA | | | |
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| Coursework 25% | Course test | Practical 25% | Other (Examination/project/portfolio) 50% |
| Competency: On completing the course, the student should be able to understand/estimate/define/etc.... | | | |

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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 222 | Credit Hours: 60 hours 4.0 Units. |
| Course: COST ACCOUNTING II | Pre-requisite: ACC 212 | Theoretical: 2 hours/week - 50% |
| Semester: FOURTH SEMESTER | | Practical: 2 hours/week - 50% |

Goal: To further develop the student's knowledge of principles of cost accounting and costing methods.

GENERAL OBJECTIVES:

On completion of this module the students should be able to:

- 1.0 Understand accounting records in cost ledgers, reports and statements of integrated accounting system.**
- 2.0 Know costing methods and techniques**
- 3.0 Know various types of budgets.**
- 4.0 Know budgetary control.**

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|---|-------------------------------|---|
| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 222 | Credit Hours: 60 hours 4.0 Units |
| Course: COST ACCOUNTING II | Pre-requisite: ACC 212 | Theoretical: 2 hours/week – 50% |
| Semester SECOND SEMESTER | | Practical: 2 hours/week - 50% |

| Theoretical Content | | | Practical Content | | | |
|---------------------|---|---|---|--|---|--|
| Week | General Objective 1: Understand accounting records in cost ledgers, reports and statements of integrated accounting system. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 <u>Explain the procedure for posting in the various cost ledgers.</u> 1.2 Explain <u>how reports and statements are prepared.</u> 1.3 Explain <u>the need for integrated accounting systems.</u> 1.4 <u>Trace the reconciliation of cost and financial accounting records.</u> | (i) <u>With the aid of examples demonstrate cost ledger accounting.</u> (ii) <u>Show preparation of reports.</u> (iii) <u>Do an integrated accounting records example and reconcile it with financial record.</u> | Overhead projector Worked examples | 1. Post transactions into cost ledgers. 2. Prepare integrated accounts 3. Reconcile cost and financial accounting records. | Lead students in the making of entries in cost ledgers and preparation of integrated accounts. Carry out reconciliation of cost and financial accounting records using spreadsheet | Overhead Projector and Transparency charts. Spreadsheets. |

| General Objective 2: Know costing methods and techniques. | | | | | | |
|--|--|---|---|--|--|---|
| | 2.1 Define the various methods and techniques of costing: Job costing, process costing, standard costing, batch costing, marginal costing. | (i) Explain and work examples to indicate various costing methods and techniques. | Overhead projector Worked examples | 1. Determine the cost of a product using job, process, batch, standard and marginal costing. | Identify various costing methods and guide students on how to collate product costs using various examples. Answers produced using spreadsheets | Flipboard Overhead Projector and Transparency charts. Spreadsheets. |
| General Objective 3: Know various types of budget. | | | | | | |
| | 3.1 Define the term budget. 3.2 Explain various types of budget: namely Capital, Production, Sales and cash budgets. 3.3 Explain the limiting factors in budget. | (i) Explain budget and using worked examples indicate types of budget. | Overhead projector Worked examples | 1. Prepare capital, production, sales and cash budgets. | Show budget format. Guide students in the preparation of budgets using various worked examples. Answers produced using spreadsheet tables | Computer software packages /spreadsheet Overhead projector and transparency. |

| General Objective 4: Know budget control. | | | | | | |
|--|---|--------------------|---|--|--------------------------------------|--|
| 4.1 Describe budgetary control. | (i) Explain budgeting control. | Overhead projector | 1. Prepare performance evaluation reports and analyse basic variance. | Direct students to prepare performance reports and variance analysis using examples. Answer to above using spreadsheet table | Overhead Projector and transparency. | |
| 4.2 Describe elements of performance evaluation. | (ii) Explain elements of performance evaluation using standard costing and basic variance analysis. | Worked examples | | | | |
| 4.3 Prepare performance evaluation report. | | | | | | |
| 4.4 Explain basic variance analysis and its effect on business operations. | | | | | | |

| ASSESSMENT CRITERIA | | | |
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| Coursework 30% | Course test % | Practical 30% | Other (Examination/project/portfolio) 40% |
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| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 224 | Credit Hours: 45 hours 3.0 Units |
| Course: TAXATION II | Pre-requisite: ACC 214 | Theoretical: 1 hours/week - 33% |
| Semester: FOURTH SEMESTER | | Practical: 2 hours/week - 67% |

Goal: To expose students to the concepts and principles of Taxation and its application to the business world.

GENERAL OBJECTIVES:

- 1.0 Know capital allowances initial, annual balancing allowances and balancing charge.**
- 2.0 Know the computation of chargeable and tax liabilities relating to individuals, partnerships, settlements, trusts and estates.**
- 3.0 Understand the basic tax computation of a company.**
- 4.0 Understand withholding tax.**
- 5.0 Know Value Added Tax administration, determination and assessment.**
- 6.0 Know Education Tax Provisions.**
- 7.0 Understand procedures for income tax.**

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|---|-------------------------------|---|
| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 224 | Credit Hours: 45 hours 3.0 Units |
| Course: TAXATION II | Pre-requisite: ACC 214 | Theoretical: 1 hours/week – 33% |
| Semester FOURTH SEMESTER | | Practical: 2 hours/week - 67% |

| Theoretical Content | | | Practical Content | | | |
|---------------------|---|--|---|--|--|---|
| Week | General Objective 1: know capital allowances initial, annual balancing allowances and balancing charge. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Explain capital allowance. 1.2 Distinguish capital allowance from accounting depreciation. 1.3 Explain initial and annual allowances. 1.4 Compute capital allowances of a tax payer by applying the relevant rates and effecting the relevant provisions of the laws. 1.5 Explain and compute balancing allowances and balancing charges. | (i) Explain the concepts of capital allowances. (ii) Explain the characteristics and conditions for granting capital allowances. (iii) Compute capital allowances with examples. | Overhead projector Worked examples | 1. Identify different types of capital allowances and their respective rates. 2. Know the conditions for granting capital allowances. | Guide the students to compute capital allowances using a spreadsheet table | Flipboard PITA Capital allowance date. Spreadsheet |

| General Objective 2: Know the computation of chargeable and tax liabilities relating to individuals, partnerships, settlements, trusts and estates. | | | | | | |
|--|---|--------------------|--|--|----------------------|--|
| 2.1 Explain changes income taking into consideration maximum capital allowance claimable. | (i) Explain changeable income taking into consideration main capital allowance claimable. | Overhead projector | 1. Demonstrate their understanding of the computation of Tax on Income of partnership. Under settlements, trusts and estate. | Assist the students to compute tax liabilities of individuals from trade/business, partnership, estate trust etc. | Flipboard Charts. | |
| 2.2 Explain and calculate the tax liability of an Individual including PAYE. | (ii) Explain tax liabilities of individuals including employee, partner, etc. | Worked examples | 2. Know how tax liability under PAYE and Individual are calculated. | Direct students to work in groups and present their findings on the computation of individual tax payers under PAYE and self employed. | | |
| 2.3 Determine the tax liability of partners in a partnership. | (iii) Compute tax liabilities of individuals from employment, trade, trusts, executor, etc. | | | | | |
| 2.4 Explain how to arrive at the tax payable by persons benefiting under settlements. | | | | | | |
| 2.5 Determine the tax liability under trusts and estates or as the case may be the executor, trustee or administrator. | | | | | | |

| General Objective 3: Understand the basic tax computation of a company. | | | | | | |
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| | 3.1 Explain allowable and disallowable expenses under CITA 3.2 Explain adjusted profit. 3.3 Determine assessable profit. 3.4 Determine chargeable profit. 3.5 Compute company income tax on chargeable profit. 3.6 Compute education tax on assessable. | (i) Explain allowable and disallowable expenses. (ii) Explain the procedures in computing assessable profit to chargeable profit. (iii) Compute tax liability of a company. | Overhead projector Worked examples | 1. Demonstrate their understanding of allowable and disallowable deductions under CITA. 2. Prepare simple adjusted profit, assessable profit and income tax liability of a limited liability company. | Assist the students to illustrate the procedures in computing adjusted profit, assessable profit and income tax liability of a company. Guide the class on how to compute Education Tax on assessable profit of a company using a spreadsheet table | Textbooks ETA CITA Flipcharts. Spreadsheet |

| General Objective 4: Understand withholding Tax. | | | | | |
|---|---|--------------------|--|--|---------------------------|
| 4.1 Define the term withholding tax. | (i) Explain the concepts of withholding tax. | Overhead projector | 1. Demonstrate their understanding of withholding tax, various transactions liable to withholding tax and the implications of failure to deduct and remit it by computing withholding tax on dividend, rent, royalty, contract of supply, management fee, technical fee etc. | Guide the students to compute withholding tax on various withholding tax using a spreadsheet table | Current rates. |
| 4.2 Explain the various transactions liable to withholding tax. | (ii) Compute withholding tax. | Worked examples | | | PITA |
| 4.3 Explain the implications of failure to deduct without remitting it. | (iii) Compute the penalty using given rate for not deductions and non remittance. | | | | CITA |
| 4.4 Explain the penalty for failure to remit withholding tax. | | | | | Circulars. Spreadsheet |

| General Objective 5: Know Value Added Tax: administration and determination assessment. | | | | | | |
|--|---|--------------------|---|--|---------|-----------------|
| 5.1 Define value Added Tax. | (i) Explain VAT and its administration. | Overhead projector | 1. Display their understanding of VAT provisions in Nigeria distinct from some other African Countries, and Europe. | Lead the students to state the procedure of determination assessment and collection of VAT. | VAT Act | FIRS Ciruclars. |
| 5.2 Explain the principles and the characteristics of Value Added Tax. | (ii) Explain VATable goods and services and expenditure. | Worked examples | | | | |
| 5.3 State the various goods and services exempted under the value added tax laws and legislations. | (iii) Explain VATable person. | | | | | |
| 5.4 Describe the administration of a value added tax in Nigeria. | (iv) Compute input VAT and output VAT to determine VAT payable. | | | | | |
| 5.5 Distinguish between the value added tax provision in Nigeria and those other countries in Africa and Europe. | | | | | | |
| 5.6 Explain the determination, assessment and collection of value added tax. | | | | | | |
| | | | | Organise the class into groups to list Vatable goods and services and those exempted from VAT. | | Spreadsheet |
| | | | | Compute VAT remittable to the relevant tax authority. Using a spreadsheet table | | |

| General Objective 6: Know education tax provisions. | | | | | | |
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| 6.1 Describe the procedures and administration of Education Tax in Nigeria. | (i) Explain education tax and its administration. | Overhead projector | 1. Know the procedure for the determination, assessment and collection of | Lead the students in computing Education tax on assessable | ETA | FIRS Circular. |
| 6.2 Explain the determination, assessment and | (ii) Computation of education tax on | Worked examples | | | | |
| | | | | | | Spreadsheet |

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| | collection of Education Tax. | assessable profit of a company. | | Education tax. | profit of a company using a spreadsheet table | |
| General Objective 7: Understand procedures for Income Tax Assessment. | | | | | | |
| | 7.1 Explain filing of returns. 7.2 Define valid and invalid assessment. 7.3 Explain notice of assessment. 7.4 Explain tax erosion and avoidance. 7.5 Explain tax collection methods. 7.6 Explain the meaning of objection and appeal. | (i) Explain returns, assessment (including self assessment), tax evasion and avoidance. (ii) Give case study on objection and appeal. | Overhead projector Case study | 1. Demonstrate their understanding of the Income tax assessment, collection and accounting procedures. 2. Describe the objection and appeal procedure. | Organise the class into groups to analyse a given case study on objection to assessment and appeal. | Decided cases from Body of appeal commissioner, PITA |

| ASSESSMENT CRITERIA | | | |
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| Coursework 25% | Course test % | Practical 25% | Other (Examination/project/portfolio) 50% |
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|---|-------------------------------|--|
| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 221 | Credit Hours: 60hours 4.0 Units |
| Course: FINANCIAL ACCOUNTING II | Pre-requisite: ACC 211 | Theoretical: 1 hours/week - 25% |
| Semester: FOURTH SEMESTER | | Practical: 3 hours/week - 75% |

Goal: To further develop students knowledge and understanding of the procedures and methods for preparing company financial statements.

GENERAL OBJECTIVES:

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

- 1.0 Understand the Accounts and records of limited liability companies.**
- 2.0 Understand Branch Accounts.**
- 3.0 Understand Consignment/goods on sale or return.**
- 4.0 Know royalties accounts.**

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|---|-------------------------------|---|
| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 221 | Credit Hours: 60 hours 4.0 Units |
| Course: FINANCIAL ACCOUNTING II | Pre-requisite: ACC 211 | Theoretical: 1 hours/week – 25% |
| Semester FOURTH SEMESTER | | Practical: 3 hours/week - 75% |

| Theoretical Content | | | | Practical Content | | |
|----------------------------|---|---|---|--|---|---|
| Week | General Objective 1: Understand the Accounts and records of limited liability companies. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Explain the general principles of company law relating specifically to company formation, status, types, distinct from sole trader and partnership. 1.2 Explain the details in a memorandum and articles of association. 1.3 Define the statutory books as required by the Company Act. 1.4 Explain the rights and obligations of shareholders including the limit of their liability on their share holding. 1.5 Make correct journal and ledger entries relating to the issue of the different types of share capital, ordinary or preference shares. 1.6 Explain the circumstances in which a company may issue | (i) Explain limited liability companies. (ii) State the requirements of Company's Act. (iii) Show how issue of shares are recorded in the journals and posted to accounts in the ledger. (iv) Illustrate issue and redemption of debentures. | Overhead projector Worked examples | 1. Demonstrate their understanding of accounts and records of limited liability companies. 2. Prepare the final accounts of limited liability companies in vertical form. | Lead the students to investigate the accounts of limited liability companies with respect to the legal provisions Investigate the effects of Accounting standards on such accounts. Using a spreadsheet or accounting package | Internet Chart Accounting package/ spreadsheet. |

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| | <p>shares at a premium or a discount, and make correct journal and ledger entries.</p> <p>1.7 Make correct accounting entries relating to changes in the capital structure of a company including capital reduction, forfeiture surrenders, transfers and redemption of preference shares.</p> <p>1.8 Explain in relation to debentures the different methods of accounting for their issues, either at a premium or at a discount.</p> <p>1.9 Explain the methods of redeeming debentures including the sinking fund method.</p> <p>1.10 Explain the reasons for creating the capital redemption reserve fund in relation to the redemption of preference shares, and the uses to which the fund may be put.</p> <p>1.11 Identify the ways and methods of appropriating corporate profits and the legal consideration underlying the methods in use.</p> <p>1.12 Prepare final accounts of Limited Liability Companies.</p> <p>1.13 Explain the different methods of converting a partnership to Limited Liability Company.</p> | <p>(v) Show the preparation of final accounts of Limited Liability Companies in Vertical form.</p> | | | <p>produce final accounts using case study examples</p> | |
|--|--|--|--|--|---|--|

| General Objective 2: Understand Branch Accounts. | | | | | | |
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| 2.1 Define Branch Accounts. 2.2 Make correct ledger entries relating to branch transactions and head offices. 2.3 Explain the methods of valuing stock-in-trade transferred from head office to branch or branch to branch. 2.4 Explain the conversion and principles adopted in dealing with variations in the foreign exchange rates, and the gains or losses arising therefrom. | (i) Explain branch accounts and the treatment of the transactions in the ledger of the head office and the branch. | Overhead projector | 1. Demonstrate their understanding of Branch accounts, consignment/goods on sale or return and royalties accounts. 2. Prepare the format of such accounts. | Lead the students to prepare Branch accounts, consignment/goods on sale or return and royalties accounts using case study exercise. | Flipcharts Spreadsheet Accounting packages. Case study exercise. | |
| General Objective 3: Understand consignment/goods on sale or return. | | | | | | |
| 3.1 Explain the relationship between the consignor and consignee. 3.2 Make correct account entries of consignment transactions from the point of view of the consignor and the consignee. | (i) Discuss consignment/goods on sales or return as it affects the consignor and the consignee. (ii) Prepare ledger accounts of the consignor and the consignee. | Overhead projector Worked examples | 1. Demonstrate their understanding of Branch accounts, consignment/goods on sale or return and royalties accounts. 2. Prepare the format of such accounts. | Lead the students to prepare Branch accounts, consignment/goods on sale or return and royalties accounts using case study exercise. | Flipcharts Spreadsheet Accounting packages. Case study exercise. | |
| General Objective 4: Know royalties accounts. | | | | | | |
| 4.1 Distinguish between the different types of royalties and sub-royalties. 4.2 Make correct ledger entries in respect of minimum rent for any period exceeding royalty rent. | (i) Explain royalties and sub-royalties. (ii) Prepare royalty accounts. | Overhead projector Worked examples | 1. Demonstrate their understanding of Branch accounts, consignment/goods on sale or return and royalties | Lead the students to prepare Branch accounts, consignment/goods on sale or | Flipcharts Spreadsheet | |

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| | 4.3 Define short workings. 4.4 Make correct ledger entries in respect of short working accounts, landlord's account and the calculation of royalties receivable/payable. | | | accounts. 2. Prepare the format of such accounts. | return and royalties accounts using case study exercise. | Accounting packages. Case study exercise. |
|--|---|--|--|--|--|--|

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

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|---|-----------------------|---|
| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 225 | Credit Hours: 30 hours 2.0 Units |
| Course PUBLIC SECTOR ACCOUNTING | Pre-requisite: | Theoretical: 1 hours/week - 50% |
| Semester: FOURTH SEMESTER | | Practical: 1 hours/week - 50% |

Goal: To enable the student understand the nature and functions of public sector accounting and have a good knowledge of the regulatory framework and procedures at all tiers of government.

GENERAL OBJECTIVES:

On completion of this module the students should be able to:

- 1.0 Understand the nature of accounting system in the public sector.**
- 2.0 Know the difference between the private and public sector accounting.**
- 3.0 Understand sources of government revenue and expenditure procedures.**
- 4.0 Understand various budget techniques at all tiers of government.**
- 5.0 Collect and collate information for, and prepare government financial statements.**
- 6.0 Understand government financial control system**

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|---|-----------------------|---|
| PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY | Code: ACC 225 | Credit Hours: 30 hours 2.0 Units |
| Course: PUBLIC SECTOR ACCOUNTING | Pre-requisite: | Theoretical: 1 hours/week - 50% |
| Semester SECOND SEMESTER | | Practical: 1 hours/week - 50% |

| Theoretical Content | | | Practical Content | | | |
|--|---|---|---|---|---|--|
| Week | General Objective 1: Understand the nature of accounting system in the public sector. | | | | | |
| | Specific Learning Outcomes | Teacher's Activities | Resources | Specific Learning Outcomes | Teacher's Activities | Resources |
| | 1.1 Discuss the history and development of public sector accounting. 1.2 Explain legal basis. 1.3 Explain the nature and objectives of government accounting. | (i) Explain public sector accounting. (ii) Discuss legal regulatory framework. | Overhead projector | 1. Write on the evolution of public sector accounting in Nigeria. | Lead the students to discuss the historical development of public sector accounting in Nigeria. Describe the legal and regulatory framework of public sector accounting in Nigeria. Producing a word processed short report | Financial Regulations Constitution. Financial Instruction. Word processor |
| General Objective 2: Know the difference between the private and public sector accounting. | | | | | | |
| | 2.1 Explain the basic elements of accounting system in the private sector. 2.2 Explain the basic elements of accounting system in the public sector. | (i) Explain principles and basis of government accounting and | Overhead projector Worked examples | 1. Demonstrate their understanding of the basic elements of public and provide sector | Ask the students to produce a word processed listing of the basic elements and distinction | Financial Regulation. Financial Instructions. |

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| | 2.3 Distinguish between the two system. | financial instruments. (ii) Explain government accounting system with worked examples. | | accounting by listing the differences. | between private sector accounting. | Word processor |
| General Objective 3: Understand sources of government revenue and expenditure procedures. | | | | | | |
| | 3.1 Explain sources of revenue of governments, Federal, State and Local government. 3.2 Explain financial recording of government revenue and expenditure. 3.3 Explain Departmental Vote expenditure allocation book. | (i) Explain sources of government revenue, expenditures warrant, and departmental expenditure allocation book. And relevant documents and books to be kept. (ii) Describe relevant documents and books to be kept. | Overhead projector | 1. Know the sources of government revenue and expenditure procedures for Federal, States and Local Government. 2. Understand the process of recording revenue and expenditure in the Departmental vote expenditure Allocation book. | Ask the students to list various sources of government revenue, expenditures warrant, etc. Display to students relevant documents and books of account to be kept by the Federal, State and Local Governments | Financial Regulations. Financial Instructions. Circular. Word processor |

| General Objective 4: Understand various budget techniques at all tiers of government. | | | | | | |
|--|--|---|--|--|--|---|
| | <p>4.1 Define budgeting system in the public sector.</p> <p>4.2 Explain types and techniques of budgeting in public sector.</p> <p>4.3 Describe procedures of both recurrent and capital expenditure and receipts.</p> | <p>(i) Explain types and techniques of government budgeting, budget preparation including cash budget's with worked examples.</p> | | <p>1. Prepare different types of budget in the public sector using various techniques.</p> | <p>Lead the students to identify types and techniques of budgeting in public sector with specific examples on Federal, States and Local Government. Using a spreadsheet, illustrate the process of receipts and recurrent and capital expenditure.</p> | <p>Financial Regulations.</p> <p>Financial Instructions.</p> <p>Spreadsheet</p> |

| General Objective 5: Collect and collate information for, and prepare government financial statements. | | | | | | |
|---|--|---|--------------------|---|--|---|
| | 5.1 Explain transactions and other returns. 5.2 Prepare consolidated revenue fund, statement of assets and liabilities contingency final statement. 5.3 Describe the supporting schedules. | (i) Explain consolidated revenue fund etc and the schedules with worked examples. | Overhead projector | 1. Demonstrate their understanding of the consolidated revenue fund statement of assets and liabilities contingency final statements. | Lead the students to describe how consolidated revenue fund and other supporting schedules are prepared and presented. Guide students to workout examples using a spreadsheet | Financial memorandum. Sample consolidated revenue fund. Spreadsheet |

| General Objective 6: Understand government financial control system. | | | | | | |
|---|---|--------------------|--|--|--|---|
| 6.1 Explain appropriations and role of the legislature and executive. | (i) Explain the financial control. | Overhead projector | 1. Write a brief on the role of the legislature and executive in the control of government expenditures, through various committees and commissions. | Using a word processed short report: Ask the students to describe the documentations of government receipts and expenditure. Guide the students to list the functions of various committees and commissions responsible for control. | Constitution. Financial Regulations Financial Instructions. Public Section Auditing Standard. Word processor | 6.2 Describe the documentation of government receipts. 6.3 Explain government investment appraisal and awards of contracts. 6.4 Explain government audits. 6.5 Explain government expenditure control. tools. 6.6 Explain various government committee e.g. FAC, Public Account Committee of the Legislature, Economic and Financial Crime Commission, Revenue Mobilization Allocation and Fiscal Commission. |
| | (ii) Discuss the commissions responsible for the control. | | | | | |

| ASSESSMENT CRITERIA | | | |
|---------------------------------|--------------------------------|--------------------------------|--|
| Coursework 30% | Course test % | Practical 30% | Other (Examination/project/portfolio) 40% |
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LIST OF EQUIPMENT AND FACILITIES REQUIRED IN

ACCOUNTING LABORATORY

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| 1. Listing and Adding Machines | 10Nos. |
| 2. Desk Top Calculator | 10Nos. |
| 3. Personal Computer (PC) or Micro computer with facilities for word processing | 15Nos. |
| 4. Overhead Projector | 1No. |
| 5. Chalkboard – Long Span | 1No. |
| 6. Tape Recorder with play back | 5Nos. |
| 7. Flip Chart board | 1No. |
| 8. Magnetic Board | 1No. |
| 9. Charts | various |
| 10. Ledger cards | as required |
| 11. Exposure Drafts | Copies |
| 12. Accounting Standard | 4 Copies |
| 13. Auditing Standard | 5 Copies |
| 14. Employees Pay Record Cards | - |
| 15. Sample source documents | - |
| 16. 18. TV and Video (for speech, auditing, accounting & management training). | 1No. |
| 17. Various software packages e.g. Lotus 1,2,3, Microsoft Excel, MS DOS, Access, Super Cal. Power point. | 1No. |
| 18. Various Accounting Software packages. | |

LIST OF PARTICIPANTS

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| <p>1. V.O. Fabunmi, B.A. (Econs), M.B.A (Accounting), ACTI, FCA Ekiti.</p> <p>2. A.A. Abioye, HND Accountancy, MBA, ACTI, FCA</p> <p>3. J.B. Akeju, B.Sc.(Accounting) M.Sc., ACTI, ACMA, FCA</p> <p>4. A.J. Nwafa, NCE, B.SC. M.Sc., AMNIM, ACA</p> <p>5. Chandrasehkar C.V. B.com (Acct), M.Com.(Accts); Dipincs, MIMC (NU)</p> <p>6. B.A. Okupe CAN MIMC CMC Lagos.</p> <p>7. Dr. M.A. Ayeni, M.Sc., Ph.D, CAN ACIT Lagos.</p> <p>8. I. Adebisi, HND (Acct.), MBA,ACA</p> <p>9. Muhammad Umar Kibiya, B.Sc. (Acct), MBA, AMNIM, CAN, ACTI</p> <p>10. Otunba S.O. Dawodu, FCA, FCTI</p> <p>11. Okorie Onovo ACA</p> <p>12. Babington-Ashaye, M.T. (Mrs), FCA, FCTI</p> <p>13. Ajayi, Catherine (Mrs), B.Sc., MBA,FCIB,FCCA,FCA Lagos.</p> <p>14. Oyeyinka, B.Sc., MSC Lagos.</p> <p>15. Babalola, I.A., B.Sc. Accounting, MBA, ACTI</p> <p>16. J.S. Aboi Deputy Director (PTI)</p> <p>17. S.B. Mustapha (Mrs)</p> | <p>- Accountancy Department, Federal Polytechnic, Ado-Ekiti.</p> <p>- NASFA, Lagos.</p> <p>- Yaba College of technology, Yaba-Lagos.</p> <p>- Dept. of Accountancy, Yaba College of Tech., Lagos.</p> <p>- Dept. of Acct., Kaduna Polytechnic, Kaduna.</p> <p>- Association of National Accountants of Nig. Yaba</p> <p>- Association of National Accountants of Nig., Yaba</p> <p>- Dept. of Accountancy, Federal Polytechnic, Ede.</p> <p>- Dept. of Accountancy, Kano State Poly., Kano.</p> <p>- c/o Institute of Chartered Accts. of Nigeria Ebute-Metta.</p> <p>- Dept. of Accountancy, Institute of Management and Tech., Enugu.</p> <p>- (Director-Research & Technical) Institute of Chartered Accountants of Nigeria, Victoria Island.</p> <p>- c/o Institute of Chartered Accountant of Nigeria,</p> <p>- Dept. of Computer Science, Yaba Coll. of Tech.,</p> <p>- (Coordinator-Accounting & Finance Programmes)</p> <p>- National Board For Technical Education, Kaduna.</p> <p>- National Board For Technical Education, Kaduna.</p> |
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