



DISTANCE LEARNING INSTITUTE

UNIVERSITY OF LAGOS

DEPARTMENT OF MANAGEMENT SCIENCES

STUDENT HANDBOOK

2021 - 2024



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University of Lagos
Akoka, Lagos

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Vice Chancellor



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Director



Message from the Director

Congratulations and welcome to the Distance Learning Institute, University of Lagos. The Governing Council of the University of Lagos in line with the statutory provisions, approved the establishment of the Distance Learning Institute in 1996.

The Distance Learning Institute programme of studies is the same as that offered for the full-time students of the University of Lagos. The only difference is the mode of delivery which is the ICT Enabled Supported Blended Learning model (IESBL) of the Open Distance Learning mode. It is designed for those whose schedules, distance, financial situations and other circumstances may not permit them to enroll in full-time studies at a University.

The Institute has prepared study packs comprising learning materials in mixed media formats for you to study at your convenience, communicate with your lecturers through various multi/social media platforms and online interaction via the DLI Mobile App and the Learning Management System (LMS).

Let me assure you that with the resources available, we have migrated fully to the Open and Distance Learning Platform and are now well positioned to meet your needs as you learn with us largely online.

DLI Management hopes that this handbook will provide useful information about your Academic Programme.

We are optimistic that you will find your academic career with us a rewarding and fulfilling experience. We wish you the very best at the University of Lagos - The University of First Choice and the Nation's Pride!

Welcome on Board!!

Professor Uchenna Udeani
Director



MESSAGE FROM THE COORDINATOR OF DEPARTMENT OF MANAGEMENT SCIENCES

Congratulations! I warmly welcome you to the University of Lagos, the University of First Choice and the nation's pride and particularly to the Distance Learning Institute.

You have made the right choice for your course of study. The mode of instruction is technology enabled learning with a blend of limited face to face interactions. Self-study materials are written in simple and clear language that will facilitate your learning.

The Department currently runs two programmes, Accounting and Business Administration both on a 5-year basis. More programmes are expected to be introduced in the department soon after approval by the senate of the University. The Department is also blessed with qualified and competent members of staff, academic and non-academic, who you can approach to guide and advise you on any issues of interest relating to your study in the Institute. The Departmental secretariat is open during official hours.

This handbook serves as a guide for a general overview of the programmes in the department. It gives detailed information on the admission requirements, course outlines, the duration of the programmes and the admission requirements. Other important information such as the grading system, students' registration requirements, and list of academic, administrative and technical staff amongst other things are contained in the handbook. Rules and regulations guiding your studentship are clearly stated in this handbook.

Please take time to go through it so that you can familiarize yourself with them. You also have access to the Course Adviser of your level who should also ensure that you are properly guided to achieve your dream.

Once again, I wish you good success in your academic journey with us.

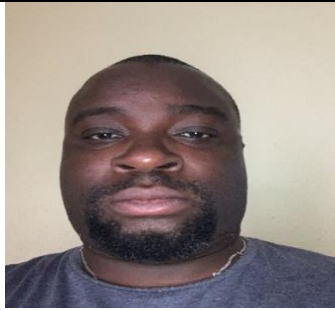
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VISION

To be a leading institution in the provision of quality open and distance education opportunities for all.

MISSION

To provide seamless access to high quality education which adds life-long values through blended learning platforms for the fulfillment of individual's educational aspirations.

CORE VALUES

- Lifelong education
- Learner centeredness
- Continuing learning
- Learner support
- Learner satisfaction
- Egalitarianism
- Integrity
- Honesty

PHILOSOPHY

The philosophy of the University of Lagos Distance Learning Institute is premised on the belief that university education which includes life-long learning should be accessible to all Nigerians and foreigners irrespective of age, race, sex, religion and any other circumstances including employment.

OBJECTIVES

The Institute's main objectives are to:

1. Provide unrestricted access to University education and life-long learning for desiring learners who because of peculiar circumstances are not able to attend the conventional face-to-face.
2. Collaborate with other Open and Distance Learning Institutions for mutual benefits and best practices.
3. Continuously provide robust staff training and development programme for optimal performance.
4. Provide blended learning platform for knowledge creation and acquisition.
5. Utilize the power of Open and Distance Education enabled by technology to provide learning at scale and accelerate progress towards the Sustainable Development Goals (Especially SDG 4, 5, & 8).
6. Make education open to all and promote social justice through the development of knowledge and skills.

7. Empower people through the use of Open Educational Resources (OERs) Massive Open Online Courses (MOOCs) and multi-platform technologies.
8. Provide demand-driven programmes through Distance Learning to address the needs of the local and international labour markets.
9. Maintain high level quality assurance in service delivery.
10. Address the needs of diverse learners through excellent learner support services
11. Make the needs of learners central in service delivery.
12. Promote scholarship and research in all fields of human endeavour for sustainable national development.
13. Offer community services within the catchment areas of the University.

GENERAL ACADEMIC REGULATIONS

1. GENERAL ADMISSION REQUIREMENTS

- 1) Candidates seeking admission to the Distance Learning Institute need not to take the University Tertiary Matriculation Examination (UTME).

Selection instruments such as the UTME will be replaced with on-line and personal interactions with a view to determining individual candidate's learning needs and potentials.

- 2) Candidates must meet the minimum entry requirements of five (5) credits in SSCE/GCE/NECO O Level, including English Language and Mathematics, taken at not more than two sittings.
- 3) The minimum age requirement is sixteen years.
- 4) Admission is open to all applicants irrespective of any learning disability or challenge.
- 5) Applicants are required to possess basic ICT skills to enable them navigate the ICT Enabled Supported Blended Learning Model (IESBL) of the ODL mode.
- 6) Candidates offered provisional admission will be required to:
 - a. Submit their credentials for validation
 - b. Go through an Applicants Induction Course (AIC) on ODL culture
 - c. Submit themselves to capturing of their biometrics

Note: (Admission process is done strictly online).

Admission Requirements to Year 1

Without prejudice to specific departmental requirements, the following shall apply: -

Candidates seeking admission to Year 1 should possess one of the following:

1. Five credits in the SSCE/GCE/NECO O Level, including English Language and Mathematics, and any three other subjects relevant to the cognate area taken in not more than two sittings.
2. Five merits in the NABTEB/TC II in relevant subjects.

Admission Requirements to Year 2

Candidates seeking admission to Year 2 should possess one of the following:

1. The National Certificate of Education (NCE) with at least Merit grades in two relevant teaching subjects.
2. The National Diploma (ND) in relevant fields with a minimum of lower credit.
3. The Joint University Preliminary Examinations Board (JUPEB) certificate with at least credit grades in relevant subjects.
4. GCE A Level with at least credit grades in three relevant subjects.

Admission Requirements to Year 3

Candidates seeking admission to Year 3 in relevant programme should possess at least one of the following:

1. Higher National Diploma (HND) in relevant fields with a minimum overall grade of lower credit.
2. Bachelor's degree with a minimum Pass Class in relevant discipline obtained from a university recognized by the Senate of the University of Lagos.
3. Recognized professional qualifications such as ACA, ACMA, ACIA, ACIS and ACIB

Note: Candidates seeking admission to Years 2 and 3 must in addition possess the minimum O Level requirements.

SPECIFIC COURSE REQUIREMENT

B.Sc. Accounting

1. WASCE/SSCE/GCE/NECO (O Level) or its equivalent with credits in five (5) subjects including English Language, Mathematics, Economics plus any other two (2) subjects at not more than two (2) sittings.
2. (a) Graduates of University of Lagos or any other University recognized by the Senate with a minimum of Pass in relevant disciplines such as Actuarial Science, Banking and Finance, Business Administration/Management, Economics, Financial Studies, Insurance Marketing and Taxation excluding holders of degrees in Accounting subject to satisfaction of 'O' Level requirements.

(b) ICAN Accounting Technician Scheme (ATS III) subject to satisfaction of 'O' Level requirements.

(c) National Diploma (ND) with a minimum of Lower credit in Accounting, Actuarial Science, Banking and Finance, Business Administration/Management, Economics, Insurance, Taxation, Financial Studies and Marketing subject to satisfaction of 'O' Level requirements.

(d) National Certificate in Education (NCE) in Accounting Education and Financial Education subject to satisfaction of 'O' Level requirements.

(e) GCE 'A' Level with credit grades in Economics and other two (2) relevant subjects such as Accounting, Business Management, Geography and Government subject to satisfaction of 'O' Level requirements.

(f) The JUPEB certificate with appropriate credit points in Economics and other two (2) relevant subjects such as Accounting, Business Management, Geography and Government subject to satisfaction of 'O' Level requirements

3. (a) Graduates of University of Lagos or any other University recognized by the Senate with good honours degrees in relevant disciplines such as Actuarial Science, Banking and Finance, Business Administration, Economics, Financial Studies, Insurance and Taxation excluding holders of degrees in Accounting subject to satisfaction of 'O' Level requirements.

(b) The Higher National Diploma (HND) with a minimum of Lower credit in Accounting, Actuarial Science, Banking and Finance, Business Administration/Management, Economics, Financial Studies, Insurance and Taxation subject to satisfaction of 'O' Level requirements.

(c) Full Professional qualifications in ACA, ANAN, ACCA, ACMA, ACIA, ACIB subject to satisfaction of 'O' Level requirements.

B.Sc. Business Administration

1. WASCE/SSCE/GCE/NECO (O Level) or its equivalent with credits in five (5) subjects including English Language, Mathematics, Economics plus any other two (2) subjects at not more than two (2) sittings.

2. (a) Graduates of University of Lagos or any other University recognized by the Senate with a minimum of Pass in relevant disciplines such as Accounting, Banking and Finance, Cooperative Economic Management, Economics, Estate Management, Employment Relations and Human Resource Management, Financial Studies, Insurance, Marketing, Marine Transportation and Business Studies, Mass Communication, Office Technology and Management,

Purchasing and Supply, Taxation, Transportation Planning Management and Labour Studies excluding holders of degrees in Business Administration subject to satisfaction of 'O' Level requirements.

(b) National Diploma (ND) with a minimum of Lower credit in relevant disciplines such as Accounting, Banking and Finance, Cooperative Economic Management, Economics, Estate Management, Employment Relations and Human Resource Management, Financial Studies, Insurance, Marketing, Marine Transportation and Business Studies, Mass Communication, Office Technology and Management, Purchasing and Supply, Taxation, Transportation Planning Management and Labour Studies subject to satisfaction of 'O' Level requirements.

(c) National Certificate in Education (NCE) in Accounting Education, Computer Science/Secretarial Studies, Computer Science /Business Studies, Economics/Social Studies, Economics/Political Science/Government and Financial Studies subject to satisfaction of 'O' Level requirements.

(d) G.C.E. 'A' Level with credit grades in Economics and two (2) relevant subjects such as Business Management, Geography and Government subject to satisfaction of 'O' Level requirements.

(e) The JUPEB certificate with appropriate credit points in Economics and other two (2) relevant subjects such as Business Management, Geography and Government subject to satisfaction of 'O' Level requirements.

3. (a) Graduates of University of Lagos or any other University recognized by the Senate with good honours degrees in relevant disciplines such as Accounting, Banking and Finance, Cooperative Economic Management, Economics, Estate Management, Employment Relations and Human Resource Management, Financial Studies, Insurance, Marketing, Marine Transportation and Business Studies, Mass Communication, Office Technology and Management, Purchasing and Supply, Taxation, Transportation Planning Management and Labour Studies subject to satisfaction of 'O' Level requirements.

(b) Higher National Diploma (HND) with a minimum of Lower credit in relevant disciplines such as Accounting, Banking and Finance, Cooperative Economic Management, Economics, Estate Management, Employment Relations and Human Resource Management, Financial Studies, Insurance, Marketing, Marine Transportation and Business Studies, Mass Communication, Office Technology and

Management, Purchasing and Supply, Taxation, Transportation Planning Management and Labour Studies subject to satisfaction of 'O' Level requirements.

(c) Full Professional qualifications in ACIA, ACIB, CII subject to satisfaction of 'O' Level requirements.

2. REGISTRATION

Registration is a required process every student must fulfil at the beginning of a new academic session to maintain a bona fide status.

The Procedure

To be registered, a student is expected to go through the following processes:

- Submit a Remita printout for the full payment of the service charge. For new students, service charge should be paid only after such students have been screened and cleared for registration by the designated registration officials.
- Complete the registration form and make photocopy of same before submitting it to the Course Adviser. New students are expected to submit eight passport photographs for office use with their forms. This is required for the various documentation processes. Each student will be guided by the Course Adviser who will vet and approve the course(s) chosen. A list of the duty officers is usually on display for the guidance of the students. All students, on payment of service charges, must register their receipts by Matriculation Number, Name, Sex, Course, Programme and Year.

Note: Please note that registration for extra course (s), where permitted will attract additional charges.

- Registration of Final Year Students with Carry-Over Courses. All final Year students who have carry-over courses will be required to retake such courses during the next academic session subject to the maximum load requirement and the payment of appropriate service charges. Condonement or waiver of failed courses at the final year level is no longer allowed by the University.

- Registration for Failed Courses. Students must register for failed courses before they can be credited with the results for those courses. Any student who sits for examination in courses for which he/she did not register for will have the result for such courses cancelled.
- All students are advised, in their own interest, to comply with all registration requirements as only bona fide registered students of the Institute will be allowed to sit for the Sessional Examinations.

3. MAXIMUM COURSE UNITS

- No student is allowed to register for more than the maximum units specified per session as shown in the different programmes.

Note: Students who ignore this information will have all units registered above the maximum automatically cancelled. (Those who ignore the cancellation will not be allowed to write examinations in the cancelled courses while students who sit for the examinations in such courses will have the results cancelled).

4. LATE REGISTRATION

- Late registration will attract a penalty of N10,000.00. If under exceptional circumstances, late registration is allowed beyond the normal late registration deadline given for the session, such students will be required to pay a penalty of N10, 000.00 or the prevalent charge.

5. ADD AND DELETE

- Admission into courses closes when the registration deadline for the session expires. Duly completed and signed Add and Delete Forms must be submitted not later than four weeks to the commencement of the session examinations.
- ADD and DELETE Forms will be treated only if they are duly signed and submitted within the given deadline. Students are not allowed to exceed the maximum load by using the ADD and DELETE Forms. If a

student registers for a course and does not wish to sit for the examination in that course, he/she must delete the course within the stipulated deadline. Any student who withdraws after the deadline and fails to sit for examinations in a course registered for will be automatically awarded an F grade in the course.

6. REGISTRATION FOR RESEARCH PROJECTS

- Students are to register for their projects in the penultimate year of their respective programmes and conclude the projects in the final year.
- The number of other courses to be registered for in that year should therefore be adjusted to accommodate the project.
- Projects are to be submitted not later than four (4) weeks after the final examination.
- Project submitted after the deadline would not be graded for the particular session.

7. MISSING RESULTS

The office of the Deputy Director (Academic Planning & Development) and the Heads of Department in conjunction with individual facilitators will try and resolve most missing result issues. However the following is to be noted:-

- All students who have outstanding results for examinations taken before the 1996/97 session (i.e. under the auspices of COSIT should re-register for those courses to enable them complete their programmes). This is in view of the fact that DLI started being directly responsible for the conduct of examinations and processing of students results from the 1996/97 session. Students who complain of missing results must show evidence of registration for such courses.

8. WITHDRAWAL FROM PROGRAMMES BY DULY REGISTERED STUDENTS

• Withdrawal by Old Students

Students are free to withdraw from their programme of study at any time. However, such students will not be entitled to a refund of service charges except any unutilized portion of the module deposit. Where a student is asked to withdraw as a result of poor academic performance, no appeal will be entertained.

- **Withdrawal by New Students**

Fresh students applying to withdraw from the programme within one month of payment of the service charge will forfeit 30% of the payment. All requests to withdraw from the course programme made after one month from the date of payment of service charge will be turned down and the payment already made will not be refunded.

9. REGISTRATION WITH THE UNIVERSITY MEDICAL CENTRE

On registration, students are enrolled in the Tertiary Social Health Insurance Programme (TSHIP). This qualifies them to access medical services at the Medical Centre. It is therefore obligatory that all registered students present themselves for screening at the Medical Centre as a means of ensuring that the students receive medical attention in the event of illness, especially during the Residential period.

Furthermore, all Medical Reports brought from other health facilities must be endorsed by the Director, Health Services of the University before it can be tendered and used for any academic purposes by the Institute.

10. CONDITIONS FOR PAYMENT OF REBATE ON SERVICE CHARGE

- **Absence from Residential Period**

A student who has notified well in advance of inability to be present during the Residential period of the programme would be allowed a 50% rebate. This is applicable to only the old students.

- **Inability to Write Examinations**

Attendance at the Residential Programme but inability to write the examinations with cogent reasons would be entitled to 25% rebate.

- **Inability of New Students to attend the Residential Programme**

Such students would forfeit their fees as there would be no rebate.

11. DEFERMENT OF ADMISSION

- Deferment of admission by new students will not be entertained. Those who fail to take up their admission must re-apply.

- In exceptional circumstances, a request for Deferment by a new intake may be considered provided the applicant has paid the full service charge of the academic year, filled and submitted the Registration Form. A request for deferment of admission under such circumstances would be treated on its own merits.
- New students who are granted Deferment are exempted from paying Leave of Absence Fee. The Service Charge for that year is however, not refundable.

12. LEAVE OF ABSENCE

Only registered students may apply for Leave of Absence subject to payment of the stipulated fee.

- All applications for Leave of Absence must reach the Institute Secretary in the course of the session. Applications received after the Residential period will not be entertained and the student may have to pay the full service charge for the session.
- Students who apply for Leave of Absence in arrears (i.e., after the commencement of the sessional examinations for the session in which the leave is required) will pay the full service charge payable for each year of absence as well as addition N1,000.00 to the leave of absence fee payable per year i.e., N3,000.00 as against N2,000.00 per year, in addition to late registration fee of N10,000.00.
- Applicants for Leave of Absence must complete the prescribed forms in duplicate and attach the copy of receipt of payment of the fees and other necessary supporting documents e.g. Medical certificate, letter of transfer, etc.
- Leave of Absence will not be granted based on flimsy or unsupported reasons. Requests for Leave of Absence will be entertained only for cogent reasons.
- Leave of Absence is usually granted for a specific period of one academic session. Approval may be granted for an extension for an additional one year for good reason, but the student must apply afresh in each case.

- The maximum period of Leave of Absence (i.e., cumulative leave of absence) that can be taken for the whole duration of the programme is three years.
- Any student who has been on unauthorized leave of absence for three consecutive years would be regarded as having voluntarily withdrawn from the Institute.
- Students returning from leave of absence must inform the Institute in writing in good time at the beginning of the session.

13. PROHIBITION OF SALE AND PURCHASE OF HANDOUTS

The Senate of the University of Lagos prohibits the sale of handouts in any form to students. This is a deliberate policy of checking reported cases of exploitation of students. Therefore, students are strongly advised, in their own interest, not to purchase any handout or study materials from lecturers

Copies of any study materials or notes considered useful to students will be made available to the students by the Institute either through the Class representatives or through the Institute's Store. Other relevant Books and Course Texts could also be obtained at the University Bookshop.

14. REGULATIONS GOVERNING AWARD OF FIRST DEGREES

Duration

- The duration of the degree programme shall normally be five years for all the programmes in the Distance Learning Institute.
- For Direct Entry students into year 2, the duration of the degree programmes shall be four (4) years and three (3) years for Direct Entry students into year 3.
- Students are expected to complete the degree programme within a period not exceeding twice the number of years as indicated above (i.e., 6, 8 and 10 years as applicable).

Course Unit

A course unit is defined as equivalent to one hour of instruction per week per semester, or fifteen hours of instruction in a fifteen week semester.

- Every course is identified by a three letter code followed by three numbers, e.g. ACC 210, BUS 211, ECN 326, PAD 111, EDA 411, and the like.

Course Classification

Courses are classified into compulsory and elective.

- A Pre-Requisite course (PR) where specified is one which must be taken and passed before a higher level course is taken. A pre-requisite course may be waived for a suitably qualified candidate by action of Senate.
- A Compulsory Course (C) is one which as the name indicates, is compulsory and must be registered for and passed by the student to obtain the degree.
- An Elective Course (E) is one which may be taken to make up the minimum requirement of units or to increase the choice of courses up to the maximum number of units allowed by the regulation.
- An Audited Course (AUD) is one for which the student did not register but attended its classes. It does not count towards his degree programme. The student may not necessarily take examination in the course.
- A University Required Course (UR) is a course that is compulsory for all students offering degree courses in the University; e.g. The General Studies Courses (GST). A UR course is however not counted towards degree classification.

Note: All students must take and pass 10 units of GST courses before graduation, irrespective of their entry point into the programme.

Continuous Assessment

The progress of a student in each course is continuously assessed by means of tests, written assignments, reports and such other means as may be appropriate and consistent with the objectives, and conduct of the course as determined by the Academic Board of the Institute.

Grading and Final Marks

Each course shall be graded on the basis of 100 marks with proportions of continuous assessment and course examination being determined by the

Institute Board. The proportion for continuous assessment varies from 30% to 50%. The minimum pass mark in any course is 40%.

The marks obtained by each student in every course shall be assigned appropriate letter grades and grade points (GP) as follows:

Marks (100%)	Letter Grade	Grade Points
70-100	A	5.00
60-69	B	4.00
50-59	C	3.00
45-49	D	2.00
40-44	E	1.00
0-39	F	0.00

- a. All letter grades and grade points will appear on the results slips and permanent records. The following additional letters shall be used where appropriate.

AUX	-	Audited course only
EX	-	Exempted
WTD	-	Withdrawal from course
INC	-	Incomplete
P	-	Pass
S	-	Sick
A	-	Absent
M	-	Misconduct
D	-	Deferment.

- b. After the seventh week of a session, a student who fails to complete the requirements for any course due to unforeseen reasons approved by the Senate will be given incomplete (INC) grade.
- c. Transcripts of examination results shall be issued to students as appropriate at the end of each session. This is issued after an application is made by a student.

14. EXAMINATION RULES AND REGULATIONS

Examinations constitute a very important aspect of the University activities. Students are therefore advised in their own interest to give the Rules and Regulations guiding examinations, the attention and seriousness they deserve.

The following are some of the Rules and Regulations:

- Candidates must attend punctually at the times assigned to their papers, and must be ready to be admitted into the examination Hall thirty minutes before the time the examination is due to start. Candidates arriving more than thirty minutes after the examination has started shall be admitted only at the discretion of the Chief Invigilator.
- Similarly, except with the special permission of the Chief Invigilator, candidates may not leave the examination hall earlier than 30 minutes of the commencement of the examination. Also, candidates who have not submitted their examination scripts 15 minutes before the end of the examination shall remain seated till the end.
- Candidates must bring with them to the examination hall their own pens and pencils and any other materials, which may be permitted for the particular examination.
- The use of any paper other than the supplied answer sheet is not permitted. All rough work must be done in the answer booklet, and crossed neatly through. Supplementary answer books, even if they contain only rough work must be tied inside the main answer book.

- Answers must be written in English unless otherwise instructed. The answer to each question must be started on a separate page. Before handing in their scripts at the end of the examination, candidates must satisfy themselves that they have inserted in the appropriate places, their examination/matriculation number and number of the questions answered.
- The onus is on each candidate to ensure that his/her script is handed in to the Invigilator before leaving the hall. Except for some other authorized materials they may have brought with them, and the question paper, candidates are not allowed to remove, fold or mutilate any paper or material supplied by the University. In some examinations, candidates may not be allowed to take away the question paper. Only the student's matriculation number shall be used as Examination Number. The student's name should not be entered. Any answer script bearing the candidate's name will NOT be graded and will be considered a case of examination misconduct.

EXAMINATIONS

1. Each course is normally examined at the end of the session in which it is offered.
2. The length of any examination shall be a period of not less than one hour and not more than three hours.

HARMONIZED PENALTIES/SANCTIONS FOR EXAMINATION MISCONDUCT (PHYSICAL AND VIRTUAL)

S/N	MISCONDUCT	PENALTY
1.	Impersonation or Faking of Identities	Expulsion
2.	Smuggling and Possession of Answer Script	Expulsion
3.	Destruction of unauthorized Materials	Expulsion
4.	Attacking or threatening Invigilators	Expulsion

5.	Plagiarism of Content	Expulsion
6.	Tendering unauthentic (fake)document	Expulsion
7.	Auto Coding Software and use of Team Viewer software to take control of students Computer remotely	Expulsion
8.	Hacking of question bank/system resulting to Content Leakage of questions	Expulsion
9.	Screen sharing/Mirroring to other devices/projectors of friends/classmates/family/experts to cheat	Rustication: one (1) session
10.	Cheating with Technological Devices/High-Tech Equipment e.g micro bluetooth powered devices-earbuds, augmented reality glasses, invisible smart watches, hard drives, USB among other things	Rustication: one (1) session
11.	Use of Smartphone/Smart Devices and Mobile Education apps, to retrieve automated recommended answers	Rustication :one (1) session
12.	Deliberate obstruction of proctoring Device	Rustication: one (1) session
13.	Presence of Family/Friends in Examination Room	Rustication: one (1) session
14.	Screen sharing/Mirroring to other devices and projectors of friends/classmate/family/experts to cheat.	Rustication: one (1) session
15.	Indecent Dressing(Dressing that does not conform with University Dress Code) Nudity	Rustication: one (1) session
16.	Smoking, drinking and other related vices	Rustication: one (1) session, and Referral to Students Disciplinary Board for Drugs and

		Drug-Related Offences.
17.	Failure to submit answer script	Rustication: one (1) session
18.	Possession and Copying from jottings of relevant materials on body parts/devices	Rustication: one (1) session
19.	Possession and Copying from unauthorized/written materials	Rustication: one (1) session
20.	Aiding and Abetting others to copy	Rustication: one (1) session
21.	Refusal to submit offending materials	Rustication: one (1) session
22.	Collaborative Copying	Rustication: one (1) session
23.	Refusal to Complete Examination Misconduct Forms	Rustication: one (1) session
24.	Unauthorized communication	1 st Timer: Warning 2 nd Timer: Rustication: One (1) Session
25.	Disruptive Behaviour	1 st Timer: Warning 2 nd Timer: Rustication: One (1) Session
26.	Influencing Examination Official	1 st Timer: Warning 2 nd Timer: Rustication: One (1) Session
27.	Unauthorized Changing of Sitting Position	1 st Timer: Warning 2 nd Timer: Rustication: One (1) Session
28.	Possession of mobile telephone(s) and other devices in the examination hall, either in use or	Rustication: One (1) session

	not	
29.	Taking examination in an environment that does not conform with the University Guidelines for Virtual Examination (For example: Writing of examinations in public/private transport, noisy areas etc)	Rustication: One (1) session
30.	Disobeying Examination Instructions	1 st Timer: Warning 2 nd Timer: Rustication: One (1) Session
31.	Recidivism	Expulsion (Except cases listed in 25- 28 above)
32.	Failure to appear before the Misconduct Panel	Suspension for 1 Session after which non-appearance leads to Expulsion
33.	Other related acts of Examination Misconduct not specifically stated	*Penalty shall be determined based on the recommendation of the Misconduct Panel.

Failure to take Examination in Course Registered for

A student who fails to take examination in courses for which the student have registered, without giving a reason accepted to the Board of Studies of the Institute, is deemed to have failed the course.

Failure to Register for a Course in which a Student has Taken an Examination

If a student takes an examination in a course for which the student has not registered, no grade will be credited to such student.

REGRAIDING OF SCRIPTS AFTER AN EXAMINATION

Any student who wants his or her script in any Course to be re-graded must apply in writing to the Head of Department. Such application attracts a payment of N10,000.00 which must be made to the Institute. In addition, the student must

pay for the postal charges which are used to mail his or her script to an assigned external expert for re-marking. The student should be sure of his or her claim of irregular or erroneous marking before applying since his or her application does not guarantee success in the Course, except where the claims are genuine. Also, the process may take some time when external assessors delay in carrying out the assignment. However, the Head of Department is expected to follow-up on the assessor to avoid unnecessary delay.

16. ACADEMIC STANDING

1. The maximum periods a student can spend in studying Accounting or Business Administration at the undergraduate level are itemized below:

For 3-year programme - 6 sessions

For 4-year programme -8 sessions

For 5-year programme - 10 sessions

2. Any student whose Grade Point Average (GPA) is less than 1.00 for the first year shall be placed on probation.
3. A 100-level student whose sessional GPA is less than 1.00 for two consecutive sessions will be asked to withdraw from the course. This also applies to students admitted by Direct Entry.
4. Any student desiring transfer from one course to another shall not be admitted if it is certain that the student cannot complete the programme and graduate within the stipulated period for the course as in (1) above.

Computing the Grade Point Average and Cumulative Grade Point Average

The grade point average (GPA) is derived by calculating the average weighted score for all courses in a particular session. The average weighted score is obtained by dividing the weighted score by the total credit units.

The cumulative grade point average (CGPA) shall be obtained by: -

- a. Multiplying the grade point assigned to the letter grade obtained in each course by the number of units assigned to the course to arrive at the weighted score for each course.
- b. Adding the weighted scores for all courses taken up to that time.
- c. Dividing the total weighted score by the total number of units.

If a student registers for and takes the examination in the following courses:

Course Code	Units	Grades	Weighted Scores
FSC 111	3	5.0	3 x 5.0 = 15
FSC 112	3	5.0	3 x 5.0 = 15
FSC 113	2	4.0	2 x 4.0 = 8
FSC 114	2	5.0	2 x 5.0 = 10
FSC 115	2	2.0	2 x 2.0 = 4
STE 112	2	3.0	2 x 3.0 = 6
GST 105	2	2.0	2 x 2.0 = 4
Total	16		62

The student's GPA is $62/16 = 3.88$ for the first session. This GPA of 3.88 places the student in Second Class Upper. For the second session, assuming the student offers a total of 20 units and the students weighted score 84, the GPA for that session will be 4.20. To obtain the cumulative GPA for the two sessions (two years), add 62 and 84 together and divide the total which is 146 by $(16 + 20 = 36$ units) to get 4.06. This implies that the student has improved on the first session performance.

Graduation Requirements

The B.Sc. (Hons) Accounting/ Business Administration shall be for five (5) years. For a candidate to be awarded the B.Sc. (Hons) Accounting or B.Sc. (Hons) Business Administration, he/she must have passed the following;

- i. All Compulsory Courses
- ii. Year 1 entry - 136units minimum
- iii. Year 2 entry - 100 units minimum
- iv. Year 3 entry - 76 units minimum

17. CLASSIFICATION OF DEGREE

1. For the purpose of classification of degree, all courses taken by a student shall count except University courses requirements and those courses pass/fail. Degree classification shall be on the cumulative grade point average obtained by each student as follows:

First Class	4.50 - 5.00
Second Class Upper	3.50 - 4.49
Second Class Lower	2.40 - 3.49
Third Class	1.50 - 2.39
Pass	1.00 - 1.49

2. A student who has fulfilled all the course requirements by passing the required number of Course units, but whose final cumulative GPA is below 1.00, may be awarded a pass degree.

Conditions for the Award of Degrees

The programme of course offered by the Distance Learning Institute which leads to the award of a Bachelor of Science (Honors) Degree is based on performance and good conduct.



DISTANCE LEARNING INSTITUTE
UNIVERSITY OF LAGOS

ACCOUNTING

LIST OF FACILITATORS FOR ACCOUNTING PROGRAMME

S/N	NAME OF LECTURER	QUALIFICATION	DESIGNATION	SPECIALIZATION
1	Dr. Joy C. Iyiegbuniwe	B.Sc.; M.Sc. Ph.D.	Lecturer 1 (Coordinator)	Management
2	Prof. Semiu B. Adeyemi	B.Sc.; M.Sc.; Ph.D.	Adj. Professor	Accounting Theory
3	Prof. Adeola A. Sulaimon	B.Sc.; M.Sc.; Ph.D.	Adj. Professor	Strategic Management
4	Dr. Johnson A. Adewara	B.Sc.; M.Sc.; Ph.D.	Assoc. Professor	Statistics and Quantity Control
5	Dr. Sholabomi O. Ajibolade	B.Sc.; M.Sc.; Ph.D.	Adj. Assoc. Professor	Management Accounting
6	Dr. Julius O. Otusanya	B.Sc.; M.Sc. Ph.D.	Adj. Assoc. Professor	Auditing and Investigation
7	Dr. Bukola Olugasa	LL. B, B.L, LL.M Ph.D,	Adj. Assoc. Professor	Law
8	Dr. Peter O. Olayiwola	B.Sc.; M.Sc. Ph.D.	Senior Lecturer	Strategic Management
9	Dr. Gbade B. Adeyeye	B.Sc.; M.Sc. Ph.D.	Adj. Senior Lecturer	Taxation
10	Dr. Jumoke O. Ogunleye	B.Sc.; M.Sc. Ph.D.	Adj. Senior Lecturer	Management Accounting
11	Dr. Damilola Fagboro	B.Sc.; M.Sc. FCA, PhD	Adj. Senior Lecturer	Forensic Accounting
12	Dr. BankoleK Abiola	B.Sc.; M.Sc. Ph.D.	Adj. Senior Lecturer	Operation Research
13	Dr. Laolu Oluwafemi	B.Sc.; M.Sc.; Ph.D.	Adj. Senior Lecturer	OrganisationBehaviour
14	Dr. Muminu O. Adamu	B.Sc.; M.Sc.; Ph.D.	Adj. Senior Lecturer	Statistics
15	Dr. Adedehinbo E. Badejo	B.Sc.; M.Sc. PhD	Adj. Senior Lecturer	Personnel Management
16	Dr. Patrick Okonji	B.Sc.; M.Sc. Ph.D.	Adj. Senior Lecturer	Strategic Management
17	Mr. Sylvester F. Akinbuli	B.Sc., M.Sc., LL.M, FCA, Ph.D.	Lecturer 1	Financial Accounting
18	Dr. Biliqis B. Amole	B.Sc.; M.Sc. Ph.D.	Lecturer I	Operation Research
19	Dr. Ismail A. Yusuf	B.Sc.; M.Sc. Ph.D.	Lecturer I	Financial analyst
20	Dr. Comfort Adeniyi	B.Ed, M.Ed, Ph.D.	Lecturer I	Bus. Mathematics
21	Dr. Sulaimon O. Adebisi	B.Sc.; M.Sc. Ph.D.	Adj. Lecturer I	Operation Research
22	Dr. Gbenga O. Eretan	B.Sc.; M.Sc. Ph.D.	Lecturer II	Operation Research
23	Dr. Gloria C. Alaneme	B.Sc.; M.Sc. Ph.D.	Lecturer II	Management
24	Dr. Athanasius I. Opara	B.Sc.; MBA; M.Sc. PhD	Lecturer II	Statistics
25	Dr. Josephine N. Onyeka-Ubaka	B.Sc.; M.Sc. Ph.D.	Adj. Lecturer II	Mathematics
26	Dr. Oluwamayowa O.	B.Sc.; M.Sc. Ph.D.	Adj. Lecturer II	Public Sector Accounting

	Iredele			
27	Dr. Charles Omoera	B.Sc.; M.Sc. Ph.D.	Adj. Lecturer II	Marketing
28	Dr. S. O. Olusola Feyisetan	B.Sc.; M.Sc. Ph.D.	Adj. Lecturer	Financial Statement Analyst
29	Dr. Peter O. Okpala	B.Sc.; M.Sc. Ph.D.	Adj. Lecturer	Management Accounting
30	Dr. Oyewunmi Obafemi	B.Sc.; M.Sc. Ph.D.	Adj. Lecturer	Management Accounting
31	Mr. Emmanuel K. Akerele	B.Sc.; M.Sc. FCA	Adj. Lecturer	Management Accounting
32	Mrs. Ini E. Udofia	B.Sc.; M.Sc. ACA	Adj. Lecturer	Accounting Theory
33	Mr. Williams Oladiran	B.Sc.; M.Sc. ACA	Adj. Lecturer	Accounting Theory
34	Mr. J. Babatubde Akeju	B.Sc.; M.Sc. ACA	Adj. Lecturer	Financial Management
35	Mr. Ben Adekagun	B.Sc.; M.Sc. FCA	Adj. Lecturer	Auditing & Investigation
36	Mrs. Oluwatoyin J. Adeeyo	B.Sc.; M.Sc. FCA	Adj. Lecturer	Auditing & Investigation
37	Dr. Gilbert D. Ifarajinmi	B.Sc.; M.Sc. FCA, Ph.D.	Adj. Lecturer	Auditing & Investigation
38	Mr. Simon A. Akinade	B.Sc.; M.Sc. FCA	Adj. Lecturer	Entrepreneurial Accounting
39	Mrs. Oladele O. Azeez	B.Sc.; M.Sc. ACA	Adj. Lecturer	Entrepreneurial Accounting
40	Mr. Adebayo I. Olaleye	B.Sc.; M.Sc. FCA	Adj. Lecturer	Public Sector Accounting.
41	Miss Olubunmi O. Ogunmeru	B.Sc.; M.Sc. ACA	Adj. Lecturer	Management accounting
42	Dr. Lukman A. Ajijola	B.Sc.; M.Sc.	Adj Lecturer	Accounting
43	Dr. Samuel Adelaja	B.Sc.; M.Sc. Ph.D.	Adj. Lecturer	Management Accounting
44	Mr. A. Olufemi Keshinro	B.Sc.; M.Sc.	Adj. Lecturer	Statistics
45	Mr. Abiodun A. Adetona	B.Sc.; M.Sc.	Adj. Lecturer	Statistics
46	Dr. Olusoji A. Adekoya	B.Sc.; M.Sc.; Ph.D.	Adj. Lecturer	Production Econs
47	Mr. Gabriel Onobote	B.Sc.; M.Sc.	Adj. Lecturer	Production Management
48	Dr. Nkiruka E. Ifekwem	B.Sc.; M.Sc. Ph.D.	Adj. Lecturer	Management

COURSE ADVISERS FOR ACCOUNTING PROGRAMME FOR 2019/2020 ACADEMIC SESSION

S/N	NAME	LEVEL
1	Dr. Sylvester Feyi Akinbuli	100
2	Dr. Akanni Ismail Yusuf	200
3	Dr. Athanasius I. Opara	300
4	Dr. Gbenga Ologbon Eretan	400
5	Dr. Comfort O. Reju	500

LIST OF ADMINISTRATIVE AND TECHNICAL STAFF

Administrative staff

S/N	NAME OF STAFF	RANK	QUALIFICATIONS
1	Mrs. Akinyeye, Adeola A.	Principal Assistant Registrar/Institute Secretary	B. A. (IFE), M.A. (IBADAN)
2	Olaleye, Adebayo I.	Principal Accountant	B.Sc., M.Sc. (UNILAG), FCA
3	Boriowo, Olajide	Asst. Chief Executive Officer (Accts.)	ND (YABATECH), B.Sc., (UNILAG)
4	Dada, Olusegun I.	Senior Assistant Registrar	L.L.B, L.L.M (UNILAG)
5	Aju, Sola	Senior Assistant Registrar	B.Sc. (UNAD), MILR, M.Sc. (UNILAG), ACIPM
6	Ajoku-Okoro, Viviano O.	Principal Executive Officer I	B.A., M.A. (UNILAG)
7	Ikenye, Michael I.	Principal Executive Officer I (Accts.)	HND (YABATECH), PGD
8	Adunola, B. Abosedo	Asst. Chief Data Processing Officer	Advanced Dipl. in ADCASA, B.Ed. (UNILAG)
9	Aremu Modupe S.	Asst. Chief Data Entry Operator	B.Sc. (UNILAG)
10	Ohiomoba, Cecilia	Principal Data Processing Officer	Advance Dipl. In Computer & Secretarial Study (UNILAG)
11	Odebo, Mathew Oluwaseun	Principal Executive Officer I (Accts.)	B.Sc. (UNILAG)
12	Oloruntoba, Theophilus	Principal Executive Officer II	B.Sc. (LASU), Advance. Dip. Public Admin. (OAU)
13	Akinola, Sylvester	Asst. Chief Executive Officer (Accts.)	HND (Kwara Poly)
14	Ifarajimi, Oluwaseun F.	Principal Executive Officer II (Accts.)	B.Sc. (OOU)
15	Idoko, Cyprian E.	Principal Executive Officer II	Dipl. In Comp., B.Sc. (UNILAG)
16	Lamidi Ismaila A.	Principal Executive Officer II	B.Sc. (UNILAG)
17	Shodeinde J.	Senior Accountant	B.A., M.Sc. (UNILAG),

	Bolaji		ACA
18	Adeloye, Gabriel O.	Senior Accountant	B.Sc. (EKPOMA), (ANAN)
19	Adebij, Peter A.	Administrative Officer I	OND (YABATEC), B.Sc. (LASU), PGD (UNILAG)
20	Amusa, Esther	Senior Executive Officer	B.Sc., MILR (UNILAG)
21	Ukuanovwe, Akponovo N.	Administrative Officer I	B.Sc. (Ed.) (UNILAG)
22	Apena, Fatimoh A.	Accountant I	B.Sc., M.Sc. (UNILAG)
23	Ibraheem, Akeem	Accountant I	B.Sc. (LASU)
24	Joshua Omoshola	Chief Operating System	B.Sc. Mass Com
25	Adekoya Adebanke	Higher Executive Officer	B.Sc. (UNILAG)
26	Ijie Anthony N.	Assist. Chief Data Processing Officer	Adv. Dipl. in Computer & Mgt.
27	Ogbonnah, Josephine C.	Assist. Chief Data Processing Officer	Adv. Dipl. in Desktop Mgt.; OND
28	Alao, Leah A.	Senior Data Processing Officer	HND (YABATECH), B.Sc. (UNILAG)
29	Shittu, Babatunde B.	Senior Library Officer	B.Sc. (UNN), Dipl. In Lib. Info Sc. (UNILAG)
30	Gold Edward Akotamenre	Assistant Chief Executive	B.A. (IBADAN), MPA (UNILAG)
31	Aikpokhio, Monday	Higher Executive Officer	OND (THE POLY, IBADAN), B.Sc. (LASU)
32	Olaore Abiola	Studio Manager	B.A. (IBADAN), Profe. Cert. in Media Tech.
33	Daniel, Eyo Daniel	Chief Porter	B.Sc. (UNILAG)
34	Odufuye, Samuel	Senior Transport Officer	Trade Test III, II, I
35	Ayandokun, Moses A.	Senior Transport Supervisor	Trade Test III, II, I
36	Jaiyeola, Rose	Senior Typist I	Advance Course in Comp. (UNILAG)
37	Kehinde, Elizabeth Adejoke	Senior Data Entry Operator	Advanced Diploma in Comp. (FCET Akoka)
38	Adeusi, Adebayo J.	Chief Clerical Officer	S.S.C.E.

39	Ogbe, B. Kehinde	Supervisor Porter	Dipl. in Security Management
40	Fasasi, Titilayo F.	Administrative Assistant I	S.S.C.E., Adv. Dipl. in Comp Administration, (UNILAG)
41	Olubode, Oludare A.	Administrative Assistant I	S.S.C.E.
42	Lawson, Olayiwola	Senior Transport supervisor	Trade Test III, II, I
43	Nosakhare, Eghosa F.	Senior Driver I	Trade Test III, II, I
44	Bakare, Bashiru	Senior Driver I	Trade Test III, II, I
45	Nwankwo C. Eucharica	Administrative Assistant II	S.S.C.E.
46	Godwin Kammah	Administrative Assistant II	S.S.C.E., OND in Computer Science (LASPOLY)
47	Shoyombo, Helen I.	Senior Porter	S.S.C.E.
48	Okoli, Celestina Udoka	Chief Porter	S.S.C.E.
49	Ikpon-Nyono Grace	Office Assistant I	S.S.C.E.
50	Jones, Ubong S.	Transport Supervisor	S.S.C.E. Trade Test III, II, I

Technical staff

S/N	NAME OF STAFF	RANK	QUALIFICATION
1	Ilesanmi, Oludare M.	Assistant Chief Technical Officer	NCE (FCT, AKOKA), B.Sc. (UNAD)
2	Fambegbe, Emmanuel	Senior Systems Analyst	B. Tech. (FUTA)
3	Ileogben, John	Senior Workshop Supervisor	Trade Test III, II, I
4	Olawale, Kazeem	Higher Technical Officer	HND (YABATECH)

COURSE TITLE, COURSE CODE AND COURSE DESCRIPTION

Name of Programme: B. Sc. (Hons.) Accounting

YEAR ONE- NEW CURRICULUM			
COURSE CODE	COURSE TITLE	STATUS	UNITS
ACC 111	Introduction to Accounting	C	2
FBA 110	Algebra for Business Students	C	2
ECN 131	Introductory Economics I	C	3
ECN 141	Introductory Economics II	C	3
FSC 113	Introductory Computer Science	C	3
GST 102	Philosophy, Logic & Philosophy of Science	C	2
GST 105	Use of English	C	2
BUS 112	Introduction to Business	C	2
BUS 120	Introduction to Management	C	2
IRP 121	Elements of Human Relations	C	2
ACC 121	Introduction to Cost Accounting`	C	2
GST 103	Nigerian Peoples and Cultures	C	2
	Electives (Minimum of Two Units)		
POL 111	Introduction to Political Science	E	3
HSS 112	West African people from about 8 th Century to the 15 th Century	E	2
PSY 111	Introduction to Psychology I	E	3
SOC 111	Introduction to Sociology	E	3
FRE 135	French for Professional Students I	E	2
	Total Units of Compulsory Courses		27
	Total Units of Elective required		2

YEAR ONE - OLD CURRICULUM			
COURSE CODE	COURSE TITLE	STATUS	UNITS
ACC 210	Principles of Accounting	C	3
BUS 210	Mathematics for Business I	C	3
BUS 211	Introduction to Management	C	3
CIL 308	Business Law	C	3
ECN 210	Principles of Economics (Micro)	C	3
ECN 211	Principles of Economics (Macro)	C	3
FSC 103	Introduction to Computer	C	3
IRP 210	Foundation of Industrial Relations	C	3
GST 201	General African Studies I	C	2
GST 102	Introduction to Philosophy and Logic	C	2
GST 103	Nigerian People and Culture	C	2
GST 105	Use of English Language I	C	2
	Total Units of Compulsory Courses		32

YEAR TWO - NEW CURRICULUM			
COURSE CODE	COURSE TITLE	STATUS	UNITS
*BUS 121	Elements of Marketing	C	2
*FBA 120	Calculus for Business Students	C	2
ACC 211	Principles of Financial Accounting	C	2
INS 231	Introduction to Insurance	C	2
FIN 233	Introduction to Finance	C	2
ACC 221	Elements of Cost Accounting	C	2
GST 201	General African Studies	C	2
FBA 264	Business Communication	C	2
ECN 231	Principle of Microeconomics	C	3
BUS 261	Management and Business Environment	C	3
FBA 242	Business Statistics I	C	2
BUS 251	Principles and Practice of Management	C	3
	Electives		
FRE 146	French for science and professional students II	E	2
PSY 121	Introduction to Psychology II	E	3
POL 121	Introduction to African Governments and Politics	E	3
SOC 122	Nigerian Societies, Cultures and Heritage	E	3
IRP 210	Introduction to Industrial Relations	E	3
	Total Units of Compulsory Courses		27/23*
	Total Units of Available Elective Courses		2/3*

*Not to be taken by Year 2 Direct entry

YEAR TWO - OLD CURRICULUM			
COURSE CODE	COURSE TITLE	STATUS	UNITS
ACC 220	Elements of Cost Accounting	C	3
ACC 313	Public Finance	C	3
BUS 220	Mathematics for Business II	C	3
BUS 221	Nigerian Business Environment	C	3
FBA 220	Statistics I	C	3
FIN 220	Introduction to Money and Banking	C	3
	Total Units of Compulsory Courses		18

YEAR THREE - NEW CURRICULUM			
COURSE CODE	COURSE TITLE	STATUS	UNITS
*FBA 231	Mathematics for Business I	C	2
ACC 326	Accounting Theory	C	2
ACC 314	Financial Accounting	C	2
ACC 313	Cost Accounting	C	2
FBA 310	Business Statistics II	C	2
FBA 311	Business Information Technology	C	2
FIN 310	Business Finance I	C	2
CIL 318	Business Law	C	3
ECN 241	Principle of Macroeconomics	C	3
GST 102**	Philosophy, Logic & Philosophy of Science	C	2
GST 105**	Use of English	C	2
GST 103**	Nigerian Peoples and Cultures	C	2
	Electives		
FIN 244	Introduction to Money and Banking	E	2
BUS 314	Production Management and Control	E	2
IRP 241	Introduction to Human Resource Management	E	3
INS 314	Risk Management I	E	2
	Total Units of Compulsory Courses		20/24*/26**
	Total Units of Elective Courses		3/0*/0**

**All Direct Entry Students (Years 2 and 3) * Not be taken by Year 3 direct entry. DE 2, 4 UNITS OF ELECTIVES

YEAR THREE - OLD CURRICULUM			
COURSE CODE	COURSE TITLE	STATUS	UNITS
ACC 310	Cost Accounting	C	3
ACC 311	Financial Accounting	C	3
ACC 321	Accounting Theory	C	3
CIL 306	Company Law	C	3
CSC 207	Data Processing & Management	C	3
FBA 310	Statistics II	C	3
FBA 320	Research Seminar	C	3
FIN 310	Business Finance I	C	3
	Total Units of Compulsory Courses		24

YEAR FOUR - NEW CURRICULUM			
COURSE CODE	COURSE TITLE	STATUS	UNITS
ACC 315	Taxation I	C	2
ACC 327	Principles of Auditing	C	2
ACC 328	Management Accounting, I	C	2
FBA 324	Research Seminar	C	3
FIN 342	Business Finance II	C	2
CIL 324	Basic Principles of Company Law	C	3
ACC 411	Advanced Financial Accounting I	C	3
FBA 414	Analysis for Business Decisions	C	2
GST 307	Entrepreneurship and Corporate Governance	C	2
GST201***	General African Study I	C	2
	Electives		
IRP 324	Comparative Human Resource Management	C	2
ACC 324	Public Finance	E	3
ACC 414	Introduction to International Accounting	E	2
ACC 416	Introduction to Mines Accounting	E	2
BUS 327	Corporate Planning and Strategy	E	2
IRP 314	Micro-Economics Foundation of Labour Market	E	2
	Total Units of Compulsory Courses		21/23*/23**
	Total Units of Elective Courses		6/2*/2**

*** For Direct Entry Students Only

YEAR FOUR - OLD CURRICULUM			
COURSE CODE	COURSE TITLE	STATUS	UNITS
ACC 312	Taxation I	C	3
ACC 320	Management Acct. I	C	3
ACC 322	Principles of Auditing	C	3
ACC 411	Advance Finance Acct. I	C	3
ACC 413	Research Project	C	3
ACC 414	International Accounting	C	3
BUS 410	Business Policy I	C	3
BUS 412	Analysis for Bus. Dec. I	C	3
FIN 320	Business Finance II	C	3
GST 307	Entrepreneurship	C	2
	Total Units of Compulsory Courses		29

YEAR FIVE - NEW CURRICULUM			
COURSE CODE	COURSE TITLE	STATUS	UNITS
ACC 418	Auditing, Assurance and Investigation	C	2
ACC 410	Management Accounting II	C	3
FBA 411	Business Policy and Strategic Management	C	2
ACC 417	Public Sector Accounting	C	2
ACC 421	Management Information Systems and Computer Application	C	2
ACC 427	Taxation II	C	2
ACC 423	Advanced Financial Accounting II	C	3
ACC 488	Project	C	3
FBA 420	Corporate Social Responsibility	C	2
FBA 429	International Business	C	2
	Electives (Minimum of Three Units)		
FIN 418	International Business Finance	E	3
ACC 425	Forensic Accounting	E	2
ACC 426	Introduction to Petroleum Accounting	E	2
	Total Units of Compulsory Courses		23
	Total Units of Available Elective Courses		5

YEAR FIVE - OLD CURRICULUM			
COURSE CODE	COURSE TITLE	STATUS	UNITS
ACC 410	Management Accounting II	C	3
ACC 412	Public Sector Accounting	C	3
ACC 420	Auditing & Investigating	C	3
ACC 421	Management Information Systems and Computer Application	C	3
ACC 422	Taxation II	C	3
ACC 423	Advance Fin. Acct. II	C	3
ACC 424	Entrepreneurship	C	3
BUS 420	Business Policy II	C	3
BUS 422	Analysis for Bus Dec. II	C	2
	Total Units of Compulsory Courses		26

SUMMARY OF NUMBER OF UNITS COMPULSORY AND ELECTIVE COURSE TO BE TAKEN AT EACH YEAR FOR THE BACHELOR OF ACCOUNTING (HONOURS) DEGREE PROGRAMME IN DISTANCE LEARNING INSTITUTE

Summary of Number of Units for B.Sc. Accounting

Year	Total of Compulsory Courses	Unit of elective required	Total
One	27	2	29
Two	27/23*	2/3*	29/26*
Three	20/24*/26**	3/0*/0**	23/24*/26**
Four	21/23*/23**	6/2*/2**	27/25*/25**
Five	23/23*/23**	5/2*/2**	28/25*/25**
TOTAL	118/93*/72**	18/7*/4**	136/100*/76**

Direct: Years 2* and 3** Direct entry only
The table above is for new curriculum only.

COURSE DESCRIPTION

B.Sc. Accounting

ACC 111: INTRODUCTION TO ACCOUNTING 2 UNITS

Definition of Accounting, Methods of recording account data: manual and mechanical. Double Entry Principles, Steps Involved in Book-keeping, Books of Original Entry & Posting to the Ledger, Trial Balance, accruals, prepayments and adjustment; classification of expenditure between capital and revenue. Cash Transaction & Bank Reconciliation Statements, End of Year Adjustment and Final Accounts of Sole Proprietor.

ACC121: INTRODUCTION TO COST ACCOUNTING 2 UNITS

The Nature and Scope of Cost Accounting, Cost and cost classification, Element of cost, General Introduction to Material Pricing, Material Pricing Techniques, Quantitative Models for Materials Planning and Control.

BUS 112: INTRODUCTION TO BUSINESS 2 UNITS

Nature of Business Activities; Forms of Business; State-owned Corporation /Public Enterprises; Business Value-Chain; Electronic Business (e-business); organic Business Functions; Business Environment; Government Regulations and Control of Business in Nigeria; Business Communication and Business Ethics

BUS 120: INTRODUCTION TO MANAGEMENT 2 UNITS

Concepts of Management, Distinguishing Management, Administration and Organisation, Management: Art or Science? Introduction to Management Theories, Management Levels and Functions, Managerial Skills, Management Roles, Organic Functions of Business Functions in Administration, and Functions of Management.

BUS 121: ELEMENTS OF MARKETING 2 UNITS

Introduction: Marketing definition, concept, Evolution, Role and Importance, The Marketing System. The Market Analysis: Marketing Environment, Buyer Behaviour, Market Segmentation; Market Measurement and Forecasting; Marketing Research. The Marketing Mix: The Product Concept, Development and Live Cycle; Product Classification and Marketing Strategies, Pricing, Management of the Channels of Distribution. Promotion: Advertising, Personnel Selling, Public Relations and Sales Promotion, Marketing of Professional Services, Appraising the Marketing Effort.

ECN 131: INTRODUCTORY ECONOMICS I 3 UNITS

Nature and scope of Economics; the problems of economic theory; comparative economic systems (Capitalism, Socialism and Mixed Economy); Economic theory and

economic policies; functions of economic system; basic tools of economic analysis; The elementary theory of demand and supply; Elasticity of demand and supply; the theory of consumer behaviour; the theory of production, the theory of cost; market structures; the theory of distribution.

ECN 141: INTRODUCTORY ECONOMICS II **3 UNITS**

Basic concepts of Macroeconomics; the circular flow of income and systems of national income accounting; basic Keynesian model and national income determination; consumption, savings and investment functions; fiscal and monetary policy; trade, balance of payments, inflation, unemployment, growth and development.

FBA 110: ALGEBRA FOR BUSINESS STUDENTS **2 UNITS**

Number System, Indices, Logarithms and Surds. Inequalities, Partial Fraction, Mathematical Induction, Arithmetic Progression and Geometric Progression, Binomial Expansion, Polynomial; addition, subtraction and division, remainder theorem. Trigonometric ratio.

FBA 120: CALCULUS FOR BUSINESS STUDENTS **2 UNITS**

This course is designed to provide students with the basic knowledge of differential and integral calculus. Topics to be covered include: functions (linear, polynomials, exponential and logarithmic and transcendental functions) and mapping; limits and continuity; differential calculus; integral calculus.

IRP 121: ELEMENTS OF HUMAN RESOURCE MANAGEMENT **2 UNITS**

This course seeks to introduce students to the elementary concepts, values and philosophy of the discipline of human resource management and to lead them to appreciate the curriculum they are expected to get through so as to become professionals in the area.

ACC 211: PRINCIPLES OF FINANCIAL ACCOUNTING **2 UNITS**

The nature and scope of accounting; the role of accounting. The accounting function and its relationship with the information systems of organizations. General review of final accounts of sole proprietorship. Manufacturing, trading and profit and loss accounts and balance sheets of a sole trader. Accounting treatment of control accounts and bank reconciliation. Partnership Accounts: Formation, operation and preparation of final accounts. Incomplete records, accounts of clubs and societies. Company accounts: Introduction to company accounts; Simple final accounts.

ACC 221: ELEMENTS OF COST ACCOUNTING**2 UNITS**

A review of the objectives and purpose of cost accounting preparation and presentation. Cost accounting for labour, overheads and equipment. Break Even Analysis and Cost-volume Profit Relationship, Job and process cost accounting; elements of marginal cost, standard cost, and budgetary control. Double entry accounts for cost control.

BUS 251: PRINCIPLES AND PRACTICE OF MANAGEMENT**3 UNITS**

The field of business administration: Concepts of management, manager, authority, responsibility, accountability and administration. Organic business function: What managers and top administrators do in organization, Managing the total organisation using the system approach; Organisation as open social systems: Example of manufacturing, services and agricultural business units as systems of inputs, transformation processes, outputs and feedback.

The management process: The functions performed by managers in organization, their rationale, and their limits on controlling business activities and behaviour. Setting objectives: planning organizing resources, controlling and co-coordinating activities, directing innovating, motivating personnel. Staffing; providing leadership by reducing or preventing uncertainty. Making decisions: Management knowledge, skills and behavioural styles in Nigeria management techniques observable in Nigerian organisations. New concepts of management that may be applied in Nigeria; measuring the performance of organisation; Making changes in existing prostates and business establishment in Nigeria.

ECN 231: PRINCIPLES OF MICROECONOMICS**3 UNITS**

Scope and methodology of economic systems; Demand and supply analysis; Consumer demand, Revenue and elasticity of demand; Cobb-web model; Consumer behaviour (Cardinal and Ordinal approach); Theory of production; Theory of cost, pricing, and output determination under the market systems; Theory of distribution; General equilibrium theory; Introduction to mathematical general equilibrium theory; Operation of factor markets, Money and banking.

ECN 241: PRINCIPLES OF MACROECONOMICS**3 UNITS**

Concepts of macro-economic; schools of macro-economic; thought accounting; the theory of national income determination-basic models; investment expenditures and income determination; government fiscal activities and income determination; production and employment sector; monetary sector- money supply and demand and monetary equilibrium; economic planning, growth and development; IS-LM framework: equilibrium in the expenditure and monetary sectors.

FIN 210: INTRODUCTION TO FINANCE**3 UNITS**

The nature and risks of finance: The limited liability company. The firm and its objectives. The objective of financial decisions. The financial function-investment, financing and dividend. Financial Management as tools for planning and control of company operations. Principles for planning and control of company operations, sources of finance-short and medium term, long-term. The stock market; Functions, meaning of market price, market value and market participants: information available to investors: economy, industry and company information. Understanding company financial information: Ratio analysis based on balance sheet information: short-term ratios, performance ratios and financing ratios. Various "markets" ratios derived from price dividend and earnings-earnings yields, dividend yield and price seaming ratio. Mechanics of discounting -compound interest, present value, annuities, terminal values and perpetuities. Arithmetic and geometric progression. Investment, consumption and exchange.

IRP 210: FOUNDATIONS OF INDUSTRIAL RELATIONS**2 UNITS**

To familiarise students with the broad field of Industrial Relations and thereby provide a foundation for subsequent courses in industrial relations. The course provides a general introduction to the study of trade unions, employers, organisation, collective bargaining, industrial conflict, labour economics and labour managerial relations.

IRP 220: FOUNDATIONS OF PERSONNEL MANAGEMENT**2 UNITS**

This course seeks to inculcate in students the values and philosophy of the discipline of human resources management and to lead them to appreciate the curriculum they are expected to get through so as to become professionals in the area.

INS 210: INTRODUCTION TO INSURANCE**2 UNITS**

Historical developments of Insurance, Insurance carries and Institutions. The scope of Insurance. The general functions of Insurance. Detailed analysis of the various classes of Insurance. Company organization and operations. The Insurance contract and its analysis. Social Insurance, pension schemes. Group Insurances. Current legislation in Nigeria on Insurance business.

ACC 314: FINANCIAL ACCOUNTING**2 UNITS**

Company Accounts: Formation, Issue and redemption of shares and debentures, final accounts, merging, amalgamation, absorption, etc, including statutory requirements of company accounts in respect of each area. Advanced partnership accounts: Admission, retirement, dissolution, change of interest, conversion of partnership to limited companies, amalgamation of partnerships. Departmental and Branch Accounts (Home and Foreign Branches). Introduction to interpretation of accounts for financial statement analysis - funds flow statement.

ACC 315: TAXATION I**2 UNITS**

Outline of Nigerian system of Income Tax: administration; structure and procedures, returns, assessment, appeal, postponement, collection; with reference to all necessary legislations. Distinction between the taxation of income and the taxation of capital. Personal Income Tax: The law and practice of income tax relating to individuals, exempting, and treatments of losses. Computation and as disposable income commencement and cessation of trade or business. Company Tax: The principles and scope of company tax. The small company provisions, including definitions, computations and exemption. Capital Allowances.

ACC313: COST ACCOUNTING**2 UNITS**

A review of the history, principles and objectives (in terms of users) of Cost Accounting, Preparation and presentation of Cost Accounting information for various users and levels of management as well as various types of businesses. Integrated and uniform cost accounting systems, Job costing (including contract and batch), Process costing (detailed treatment of joint and by-product as well as spoilage). Marginal costing (Breakeven and Cost-Volume-Profit Analysis). Standard costing and variance analysis: quantity, rate, cost and efficiency variances; behavioural aspects of cost accounting. Topical issues in cost accounting.

ACC 326: ACCOUNTING THEORY**2 UNITS**

The nature and role of accounting theory. A brief history of the development of accounting theory. Types of methodology of accounting theory. The regulatory framework and the impact of government on the development of accounting theory - the Accounting, Profession, generally accepted accounting principles, Companies Act, Stock Exchange Commission, etc, Accounting concepts a review of their evolution, implication, conflicts and possible alternatives. The measurement of periodic income-net income concepts, revenue and expenses, gains and losses (including extraordinary items), criticisms of reported net income and the problems of net income measurement. The measurement of capitals, the balance sheet: valuation of assets and liabilities. The impact of price-level changes on

financial statements and methods of accounting for social responsibility accounting, corporate social responsibility Human resources accounting. The Current issues in the development of accounting theory-the work of standard setting bodies (Local and International).

ACC 327: PRINCIPLES OF AUDITING

2 UNITS

The nature and purpose of an audit. The role of the auditor - internal auditor, external auditor, reporting responsibilities, appointment, dismissal, resignation. The concepts of "true and fair", "independence of auditor". Relationship of auditors to directors, shareholders and other financial statements users. Audit planning initial review of accounting system, evaluation of internal control systems and procedures, development of an audit programme. Audit procedures, vouching of accounts, verification of assets, sampling techniques, flowcharting, stocktaking procedures, letter of representation. The audit report, statutory requirement for audit report (Companies Act, 1968). Types of audit report; professional requirements, duties and power under statute and case law, independence and ethical considerations.

ACC 328: MANAGEMENT ACCOUNTING I

2 UNITS

The nature and objectives of Management Accounting. The preparation, interpretation and presentation of business budget, forecasts and other advanced forms of cost accounts in aid of Management. Budgets and Budgetary Control. Short and long-term budgeting, relationship between budgets and Standard Costing. Preparation of budgets of various types, types of standard and significance and analysis of causes of variances. Behavioural consideration with reference to known authoritative works. Participation, budgetary slack, feedback. A review of process costing, product costing including joint and by-product and their application to decision making situations. An introduction to investment decision making; returns on capital employed and payback period, basic discounting techniques. Internal rate of return and net present value. Cost volume-profit analysis; different models.

ACC 324: PUBLIC FINANCE

3 UNITS

Economic Rationale for Public Sector interventions and activity; Market efficiency versus Market failure, Distributional concerns, Theory of Welfare Economics; Externalities and Government interventions; Public Goods and the Free Rider Problem; Making of Public Policies; Public Choice and Political Economy; Understanding a Nation's fiscal architecture (Building Appropriate Revenue and

Expenditure Systems); Public Expenditure Policy (Government Social Security Policies; Public sector services/provision; Private sector participation and Public-private Partnerships in production/service delivery); Public Resource Mobilisation and Expenditure, Government Debts, Economics of Taxation, Taxation of Income and Wealth, Taxation of Consumption, Taxation and the Environment, Taxation and Natural Resources, Tax Incentives, Tax Compliance and Enforcement, Tax Reform; Intergovernmental Fiscal Relations; State and Local Government Finance, Fiscal Federalism and Fiscal Decentralisation, Resource Mobilisation, Control and Transfers; Local Government Administration and Financing.

BUS 314: PRODUCTION MANAGEMENT AND CONTROL I **2 UNITS**

Elements of Production; Production and Process. Design and Management; Facility Location and Layout; Modern Tools and Machinery of Production; Standards Definition; Line Balancing; Automation; Production Scheduling and Control; Work Measurement; maintenance of Tools and Equipment; Quality Control.

BUS 327: CORPORATE PLANNING AND STRATEGY **2 UNITS**

The Concept of Theory of Planning, Strategic Planning, Environmental Study and Analysis, Technological Forecasting, Socio-Political Forecasting, Industry Analysis, Planning Tasks and Technique, Operational Planning and the Resource Allocation Process, Organisation for Planning, Organisational and Behavioural Aspects of Planning, Role and Skills of the Corporate Planner, Managing and Corporate Planning Process,

FBA 311: BUSINESS INFORMATION TECHNOLOGY **2 UNITS**

Business Information Technology is a faculty-wide designed to equip students with basic knowledge in information Technology (IT) and its applications as decision support systems in business organization. The ultimate goal is to develop effective, critical thinking, action-oriented business graduate by instilling in them Information Technology competences to guide their decision-making process. Emphasis will be also placed on the competitive role of IT in global market economy. Topics covered include: introduction to Information Systems; Information Systems in Organizations; Information Technology Applications (Hardware, Software); Database and database management; Decision Support Systems; Systems Design, Implementation and Maintenance; and Information System Ethics in Business and Society.

FBA 324: RESEARCH SEMINAR **3 UNITS**

This course is designed to train students in the skills of scientific information gathering, analysis and interpretation in dealings with business and organizational problems in Nigerian. Through reading assignment and direct experience, students

will be exposed to the art of problem identification and analysis, data gathering and analysis and report writing. Emphasis will be placed on the scientific approach at every stage. The problems and prospects of business research in a seller's market like Nigeria will be examined.

INS 311: RISK MANAGEMENT I

2 UNITS

Context of Risk Management, Definition of risk management, Relationship between risk and the objectives of an organization, Consequences of failing to deliver, Significance of Risk management to Strategy, Corporate Governance, Location within an organization of the responsibility for risk management, Process of Risk Management, Role of the Risk Manager, Identification of risk, Sources of Internal information, Sources of External information, Techniques used to identify risks, Analysis of risk, Objectives of Risk Analysis, Statistical Analysis of Risk, Killer Risks, Risk Analysis tools, Assessment and Prioritization of risk, Assessment of risk controls, Continuity or Contingency planning, Recovery plans and Crisis Management

ACC 411: ADVANCED FINANCIAL ACCOUNTING & REPORTING I 3 UNITS

Review of company accounts. Group accounts - preparation of consolidated accounts, elimination of intra-group balances and profit on intra-group transactions. Treatment of minority interest and cost control. Accounting problems of group companies, including multinationals, takeovers, mergers, reconstructions, reorganizations, associate companies. Accounting for acquisitions and mergers. Accounting for foreign operations - foreign branches/affiliates, methods of conversion, etc. Valuation of shares and business - going concern and break-up basis. Bankruptcy and insolvency - requirement of the statute and accounting for bankruptcy and insolvency.

ACC 417: PUBLIC SECTOR ACCOUNTING AND REPORTING

2 UNITS

Introduction to public sector Accountings distinction between public and private sectors, basic accounting for not-for-profit (NFP) organizations, unique characteristics of NFP, classification of NFP; basic characteristics of governmental accounting. Structure of governmental accounting in Nigeria, the treasury, audit department, consolidated revenue fund, capital and development fund. Financial accounting and analysis - use of self-accounting system, fund accounting system and standardized uniform forms of transactions. Decision-making and planning and control of public fund application of costing methods; budgeting processes; the use of audit department; accounting for local

government; education and health institutions, planning, programming and budgeting system (PPBS). History and evolution of IPSAS (Meaning, objective, Scope, Due Process, Convergence of IPSAS with IFRS). Detailed studies on IPSAS Reporting. Recent developments and issues in the public sector - implication of Nigeria's membership in ECOWAS and effect of restructuring the public sectors etc.

ACC 418: AUDITING, ASSURANCE AND INVESTIGATION 2 UNITS

The provisions of the Companies and Allied Matters Act 1990 as they affect the auditor. Advanced auditing procedures and internal control procedures: organization structure; separation of duties and responsibilities; authorization procedures; sampling and statistical techniques; system design and audit considerations. Audit Policy audit of group accounts; overseas subsidiaries; assessment of materiality and the application of judgment in materials to be disclosed. The post-audit client review. The audit of accounts of solicitors and charitable and other non-profit-oriented undertakings. Auditing of computer-based accounting system. The study and evaluation of internal control systems, EDP, flow charting, attributable sampling; statistical sampling in performing the audit, use of specialists. Investigations - Investigation for clients prior to investment in or acquisition of a business. Prospectus investigation; special investigation and report.

ACC 410: MANAGEMENT ACCOUNTING II 3 UNITS

The application of statistical techniques for the presentation of accounting information for boards of directors, other executives and external users. Information for decision-making; elements of decision-making. Cost concepts and decisions; use, meaning and measurement of relevant incremental and marginal costs; meaning of opportunity costs; optimization, with limiting factors; idle capacity. Applications of decision-making; adoption of new products; product mix; alternative methods of manufacturer; discontinuing product lines; make or buy and sell or process further; shut down and temporary closure, conversion, etc. decision involving limited resources single limiting factor, multiple limiting factors, (linear programming). Effect learning on cost behavioural-learning curve. Profitability analysis change in profit. Information for operational performance measurement and control, use of standards, variance analysis, divisional performance measurement, transfer pricing.

ACC 415: INTRODUCTION TO INTERNATIONAL ACCOUNTING 2 UNITS

The need for International Accounting, International Diversity in Accounting, Exchange Rate, Risk Management, Organizational and Performance Evaluation of Multinational Operations. Capital Budgeting for Multinationals, Accounting for

Foreign Currency Transactions and Translation, Accounting for Inflation Internationally, International Taxation and Value-Added Taxation.

ACC 416: INTRODUCTION TO MINES ACCOUNTING 2 UNITS

Geological concepts, Mineral Mining and Processing Methods, the Environment of Mining in Nigeria, Mineral Resource Taxation, Governance in Mining Environment, Investment in Mining Operation, Mining and the Environment.

ACC 424: MANAGEMENT INFORMATION SYSTEMS AND COMPUTER APPLICATION 2 UNITS

Introduction to information systems, classification of systems, their objectives and relative merits; total systems and sub-system. Fundamentals of Data Processing, brief history, conventional data processing methods; manual methods and mechanized methods. Information technology and its application; electronic data processing (EDP) methods, batch processing, real-time processing and the management of EDP systems. Network systems - internet, intranet, extranet and uses in business systems. Management information Systems (MIS): The organization of MIS, Managerial uses of the information output and information needs of management; the design and documentation. Business systems; hierarchical structure of organizations **and sub-optimisation issue.**

ACC 427: TAXATION II 2 UNITS

Business Taxation - Computation of tax, loss relief and capital allowances (including change of date of reporting, change of fiscal year, and loss of office) with particular reference to companies. Relief for small companies and pioneer companies. Capital gains tax as affecting companies; re-organisation, merger, takeover, close companies, disposal of assets - directly and indirectly. Computation of capital gains tax and deductions allowed, valuation of assets. Replacement of business assets (roll-over relief), Value Added tax- provisions and computations, education tax-Law provisions, returns and computation. Petroleum Profit Tax. Taxation of overseas activities, corporate and individuals' tax implications of overseas investment. The treatment of branch/subsidiary companies. Repatriation of funds and tax implications, dividends, Interest, Rents and Royalties, double taxation, Current Issues in Contemporary Nigerian Taxation.

ACC 423: ADVANCED FINANCIAL ACCOUNTING& REPORTINGII 3UNITS

Accounting for transaction joint ventures, hire purchase, goods and sales or returns, royalties, containers, consignments, investment and securities, bill of exchange and pension fund. Accounting for banks and insurance companies, with

special reference to relevant legislations. Interpretation of financial statements - ratio analysis of working capital and cash flows; and objectives of disclosure.

ACC 488: RESEARCH PROJECT

3 UNITS

Introduction to the art of writing, communication and independent thought, exposure to the skills needed to contribute to established body of knowledge in Accounting; research problems identification, identification of existing views of others, gathering the views identified, concluding from the evidence gathered and presenting this in an informative and convincing report.

ACC 425: FORENSIC ACCOUNTING

2 UNITS

An Overview of accounting profession: past, present and future; the nature and scope of forensic Accounting, forensic Accounting and other related disciplines, theories of crime and the nature of man; analysis of financial crime investigation, rules of evidence and why investigations fail, approaches to litigation support engagement service. An overview of financial crime laws, and financial crime investigative and prosecuting agencies in Nigeria Corporate governance and ethics, the future of forensic accounting education and practice in Nigeria.

ACC 426: INTRODUCTION TO PETROLEUM ACCOUNTING

2 UNITS

An introduction to the Petroleum Industry, Petroleum Economics, Organization of an Exploration and prospecting Company, Accounting Principles for Oil & Gas Producing Activities.

FBA 414: ANALYSIS FOR BUSINESS DECISIONS

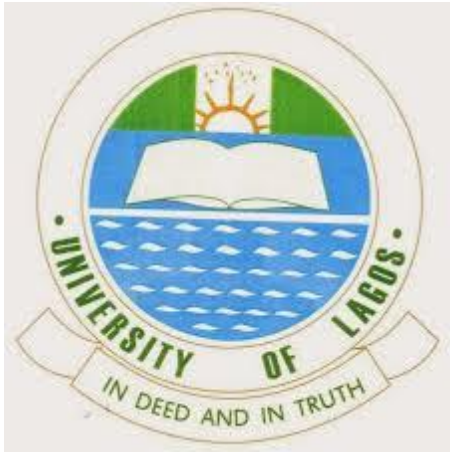
3 UNITS

This an introductory course to operational research (OR) as a decision-making problem-solving science-based activity. The course is designed to introduce the students to the concepts and method of decision analysis, and operational research as an approach to decision analysis. The course is meant to provide a firm basis for the understanding and applying of advanced techniques of OR that would follow in later courses.

FBA 411: BUSINESS POLICY AND STRATEGIC MANAGEMENT **2 UNITS**

Concept of strategy in relation to business, corporation, and management. Ideas of linkage between organizations and their relevant environments as the basis of strategy formulation and implementation Concept of policies, decision-making, business objectives, performance criteria, structure, and managerial behavior. The major criteria, structure, and managerial behavior. The major contribution of courses in Finance, Accounting, Insurance, Economics, Behavioural sciences, and

Management of Business policy and decision-making. Practice in calculating simple financial and economic indices from business data and their accounting information. Learning the behavioural implications of courses of action that are considered rational on the basis of financial and economic indices computer. Emphasis of course as forum for using all salient ideas gained from other course in the undergraduate programmes. The strategy framework. Example of basic corporate objectives. Factors in the business environment of specific firms in Nigeria. Analyzing a firm's opportunities and threats, strengths and weaknesses. Selection strategies and structure. Deriving and strategies and policy structures, of public limited liability companies from their published annual reports. Developing the skills of student in developing clear business objectives, writing clear strategies and policies, and presenting structure that are capable of helping, in implement chosen strategies.



DISTANCE LEARNING INSTITUTE
UNIVERSITY OF LAGOS

BUSINESS ADMINISTRATION

LIST FACILITATORS FOR THE BUSINESS ADMINISTRATION PROGRAMME

S/N	NAME OF LECTURER	DESIGNATION	QUALIFICATION	SPECILISATION
1	Dr. Joy C. Iyiegboniwe	Lecturer 1 (Coordinator)	B.Sc.; MBA; M.Sc. Ph.D	Management
2	Prof. OwolabiKuye	Adj. Professor.	B.Sc.; M.Sc.; Ph.D.	Strategic Management
3	Dr. Semiu B. Adeyemi	Adj. Professor	B.Sc.; M.Sc.; Ph.D.	Accounting
4	Prof. Adeola A. Sulaimon	Adj. Professor	B.Sc.; M.Sc.; Ph.D.	Management
5	Prof. Wakeel A. Isola	Adj. Professor	B.Sc.; M. Ed; M.Sc.; Ph.D.	Managerial Econs.
6	Prof. Doyin Hassan	Adj. Professor	B.Sc.; M.Sc.; Ph.D.	Marketing
7	Prof. Samuel A. Adewuyi	Adj. Professor	B.Sc.; M.Sc.; Ph.D.	Agric Financing
8	Dr. Sholabomi O. Ajibolade	Adj.Ass. Professor	B.Sc.; M.Sc.; Ph.D.	Management Acctg.
9	DR. Johnson A. Adewara	Asso. Professor	NCE; B.Sc.; M.Sc. Ph.D.	Statistics
10	Dr. Francis C. Anyim	Adj. Assoc. Professor	B.Sc.; M.Sc.; Ph.D.	Employment Relations
11	Dr. Patrick K. A. Ladipo	Adj. Asso. Professor	B.Sc.; M.Sc.; Ph.D.	Marketing
12	Dr. Bola Dixon- Ogbechi	Assoc. Professor	B.Sc.; M.Sc.; Ph.D	Marketing
13	Dr. Ismail Adeleke	Adj. Asso. Professor	B.Sc.; M.Sc.; Ph.D.	Statistics
14	Dr. Peter O. Olayiwola	Senior Lecturer	B.Sc.; M.Sc. Ph.D.	Management
15	Dr. Olayemi O. Olayemi	Adj. Senior Lecturer	B.Sc.; M.Sc. Ph.D.	Management
16	Dr. Mumuni O. Adamu	Adj. Senior Lecturer	B.Sc.; M.Sc.; Ph.D.	Statistics
17	Dr. Adedehinbo E. Badejo	Adj. Senior Lecturer	B.Sc.; M.Sc.; M. Phil. Ph.D.	Employment Relations
18	Dr. Patrick Okonji	Adj. Senior Lecturer	B.Sc.; M.Sc. Ph.D.	Management
19	Dr. Odogwu Chidi Christopher	Adj. Senior Lecturer	B.Sc.; M.Sc.; M. Phil. Ph.D.	Employment Relations
20	Dr. Paul O. Ogunyomi (Study Leave)	Adj. Senior Lecturer	B.Sc.; M.Sc.; M. Phil. Ph.D.	Employment Relations
21	Dr. Folake Olowokudejo	Adj. Senior Lecturer	B.Sc.; M.Sc.; Ph.D.	Insurance
22	Dr. Laolu Oluwafemi	Adj. Senior Lecturer	B.Sc.; M.Sc.; Ph.D.	Org Behaviour
23	Dr. Bankole Abiola	Adj. Senior Lecturer	B.Sc.; M.Sc. Ph.D.	Operations Management
24	Dr. Sunday A. Aduloju	Adj. Senior Lecturer	B.Sc.; M.Sc. Ph.D.	Insurance

25	Dr. Joshua A. Magbagbeola	Adj. Senior Lecturer	B.Sc.; M.Sc. PhD	Operation research
26	Dr. Sylvesyer F. Akinbuli	Lecturer 1	B.Sc, M.Sc. LL.M, BL; FCA, Ph.D	Accounting
27	Dr. Biliqis B. Amole	Lecturer I	B.Sc.; M.Sc. Ph.D.	Operations Research
28	Dr. Comfort Adeniyi	Lecturer I	B.Ed, ME.d, Ph.D.	Bus. Mathematics
29	Dr. Gloria C. Alaneme	Lecturer II	B.Sc.; M.Sc. Ph.D.	Management
30	Dr. Comfort O. Reju	Lecturer II	NCE; B.Sc.; M. Tech. Ph.D.	Mathematics
31	Dr. Ridwanulahi I. I. Abdulganiyu	Lecturer II	B.Sc.; M.Sc., Ph.D.	Mathematics
32	Dr. Athanasius I. Opara	Lecturer II	B.Sc.; MBA; M.Sc. Ph.D.	Statistics
33	Dr. Charles Omoera	Lecturer II	B.Sc.; M.Sc. Ph.D.	Marketing
34	Dr. Oladipupo F. Ajeyalemi	Lecturer II	B.Sc.; M.Sc. Ph.D.	Marketing
35	Dr. Gbenga O. Eretan	Lecturer II	B.Sc.; M.Sc. PhD	Production Magt.
36	MsGloria E. Obiora	Lecturer II	B.Sc.; M.Sc.	Org. Behaviour
37	Mr. Gabriel Onobote	Adj. Lecturer	B.Sc.; M.Sc.	Production Magt.
38	Mr. A. Olufemi Keshinro	Adj. Lecturer	B.Sc.; M.Sc.	Statistics
39	Mr. Abiodun A. Adetona	Adj. Lecturer	B.Sc.; M.Sc.	Mathematics
40	Dr. Olusoji A. Adekoya	Adj. Lecturer	B.Sc.; M.Sc.; Ph.D.	Agric. Econs
41	Mr. W.K. Oduwole	Adj. Lecturer	B.Sc.; M.Sc.	Marketing
42	Mr. Olakunlem D. Ogunjinrin	Adj. Lecturer	B.Sc.; M.Sc.	Production Econs
43	Mrs Caroline I.A. Ayinla	Adj. Lecturer	B.A.; M.A.; M.Sc.	Employment Relation
44	Mr. Wasiu Oyebanji	Adj. Lecturer	B.Sc.; M.Sc.	Mathematics
45	Dr. Nkiruka E. Ifekwem	Adj. Lecturer	B.Sc.; M.Sc. Ph.D.	Management
46	Mrs. Tola Elatuyi	Adj. Lecturer	B.Sc.; M.Sc.	Marketing
47	Dr. Gbenga Ilori	Adj. Lecturer	B.Sc.; M.Sc. Ph.D.	Management
48	Dr. Idowu O. Onabanjo	Adj. Lecturer	B.Sc.; M.Sc. Ph.D.	Employment Relation
49	Mrs. Oluwayemi A. Adekunle	Adj. Lecturer	B.Sc.; M.Sc.	Management
50	Dr. Moruf A. Adebakin	Adj. Lecturer	B.Sc.; M.Sc., Ph.D.	Org. Behaviour
51	Dr. Oluranti A. Adedayo	Adj. Lecturer	B.Sc.; M.Sc.Ph.D.	Statistics
52	Dr. Razak D. Bakare	Adj. Lecturer	B.Sc.; M.Sc.Ph.D.	Marketing
53	Dr. Josephine N. Onyeka-Ubaka	Adj. Lecturer	B.Sc.; M.Sc. Ph.D.	Statistics
54	Dr. Lukman A. Ajijola	Adj. Asst. Lecturer	B.Sc.; M.Sc. PhD.	Actuarial Science

**COURSE ADVISERS FOR BUSINESS ADMINISTRATION PROGRAMME FOR
2019/2020 ACADEMIC SESSION**

S/N	NAME	LEVEL
1	Ms. Gloria Ego Obiora	100
2	Dr. Joy C. Iyiegbuniwe	200
3	Dr. Gloria C. Alaneme	300
4	Dr. Amole, Bilqis B.	400
5	Dr. Ajeyalemi, Oladipupo Folorunsho	500

COURSE TITLE, COURSE CODE AND COURSE DESCRIPTION

Name of Programme: B.Sc. (Hons.) Business Administration

Year One - New Curriculum			
Course Code	Course Title	Status	Units
FBA 110	Algebra for Business Students	C	2
GST 102	Philosophy, Logic & Philosophy of Science	C	2
ACC 111	Introduction to Accounting	C	2
ECN 131	Introductory Economics I	C	3
ECN 141	Introductory Economics II	C	3
GST 105	Use of English	C	2
BUS 112	Introduction to Business	C	2
FSC 113	Introductory Computer Science	C	3
BUS 120	Introduction to Management	C	2
BUS 121	Elements of Marketing	C	2
IRP 120	Elements of Human Resource Management.	C	2
GST 103	Nigerian peoples and Cultures	C	2
PSY 111	Introduction to Psychology I	C	2
	Electives		
POL 111	Introduction to Political Science	E	2
SOC 111	Introduction to Sociology	E	3
FRE 135	French for Science and Professional Students I	C	2
	Units of compulsory courses		29
	Units of elective courses required		2

<i>Year One OLD CURRICULUM</i>			
<i>Course Code</i>	<i>Course Title</i>	<i>Status</i>	<i>Units</i>
<i>ACC 210</i>	<i>Principles of Accounting</i>	<i>C</i>	<i>3</i>
<i>BUS 210</i>	<i>Mathematics for Business I</i>	<i>C</i>	<i>3</i>
<i>BUS 211</i>	<i>Introduction to Management</i>	<i>C</i>	<i>3</i>
<i>ECN 210</i>	<i>Principles of Economics(Micro)</i>	<i>C</i>	<i>3</i>
<i>ECN 211</i>	<i>Principles of Economics(Macro)</i>	<i>C</i>	<i>3</i>
<i>IRP 210</i>	<i>Foundation of Industrial Relation</i>	<i>C</i>	<i>3</i>
<i>POL 101</i>	<i>Introduction to Political Science</i>	<i>C</i>	<i>3</i>
<i>GST 201</i>	<i>General African Studies I</i>	<i>C</i>	<i>2</i>
<i>GST 102</i>	<i>Introduction to philosophy & Logic</i>	<i>C</i>	<i>2</i>
<i>GST 103</i>	<i>Nigerian People and Culture</i>	<i>C</i>	<i>2</i>
<i>GST 105</i>	<i>Use of English Language I</i>	<i>C</i>	<i>2</i>
	<i>Total</i>		<i>29</i>

Year Two -New Curriculum			
Course Code	Course Title	Status	Units
FBA 120*	Calculus for Business Students	C	2
PSY 121*	Introduction to Psychology II	C	3
ACC 211	Principles of Financial Accounting	C	2
ACC 221	Elements of Cost Accounting.	C	2
INS 231	Introduction to Insurance	C	2
FIN 233	Introduction to Finance	C	2
GST 201	General African Studies	C	2
BUS 251	Principles and Practices of Management	C	3
BUS 261	Management and Business Environment	C	3
FBA 242	Business Statistics I	C	2
FBA 264	Business Communication	C	2
	Electives		
ECN 231	Principles of Microeconomics	E	3
HSS 124	Introduction to Economic History	E	2
POL 121	Introduction to African Government & Politics	E	2
FRE 146	French for Science & Professional Students II	E	2
Units of compulsory courses			25/20*
Units of elective courses required			2/2*

*FBA 120 & PSY 121 Not for Year Two Direct Entry

Year Two OLD CURRICULUM			
Course Code	Course Title	Status	Units
ACC 220	Elements of Cost Accounting	C	3
BUS 220	Mathematics for Business II	C	3
BUS 221	Nigerian Business Environment	C	3
FBA 220	Statistics I	C	3
HIS 112	Introduction to Economic History	C	3
PHY 254	Business Ethics	C	3
	TOTAL		18

Year Three - New Curriculum			
Course Code	Course Title	Status	Units
*BUS 213	Management Theory	C	3
*FBA 231	Mathematics for Business I	C	2
FBA 310	Business Statistics II	C	2
*FIN 220	Introduction to Money & Banking	C	2
*BUS 244	Introduction to Entrepreneurship	C	3
FBA 311	Business Information Technology	C	2
FIN 314	Business Finance I	C	2
CIL 318	Business Law	C	3
BUS 315	Introduction to Behavioural Science	C	2
BUS 328	International Management	C	2
GST 102**	Philosophy, Logic & Philosophy of Science	C	2
GST 105**	Use of English	C	2
GST 103**	Nigerian peoples and Cultures	C	2
	Electives		
BUS 254	Principles of Marketing	E	2
POL 233	Nigeria Politics I	E	2
ECN 241	Macroeconomics Theory	E	3
INS 243	Principles & Practice of Insurance	E	2
Units of compulsory courses			23//29*/19**
Units of elective courses required			2/0*/2**

****All Direct entry (Years 2 and 3) * Not to be taken by Year 3 Direct Entry**

Year Three - Old Curriculum			
Course Code	Course Title	Status	Units
BUS 310	Marketing Principles	C	3
BUS 311	Production Management I	C	3
BUS 312	Introduction to Behavioural Science	C	3
BUS 320	Personnel Management	C	3
CIL 308	Business Law	C	3
FBA 310	Statistics II	C	3
FBA 321	Research Seminar	C	3
FIN 310	Business Finance I	C	3
FSC 103	Introduction to Computer	C	3
	TOTAL		27

Year Four - New Curriculum			
Course Code	Course Title	Status	Units
BUS 314	Production Management & Control I	C	2
BUS 313S	Management of Small-Medium Scale Enterprises	C	2
BUS 326	Project Management	C	2
BUS 327	Corporate Planning & Strategy	C	2
BUS 329	Innovation Management	C	2
FIN 342	Business Finance II	C	2
FBA 324	Research Seminar	C	3
FBA 414	Analysis for Business Decision	C	2
IRP 321	Compensation Management	C	3
GST 307	Entrepreneurs & Corporate Governance	C	2
GST 201***	General African Studies	C	2
Electives			
POL 221	Nigerian Politics II	E	2
FIN 341	Monetary and Fiscal Policy	E	2
BUS 341	Political Marketing	E	2
Units of compulsory courses			22/24*/24**
Units of elective courses required			4/10*/4**

*** All Direct entry students

Year Four - Old Curriculum			
Course Code	Course Title	Status	Units
BUS 321	Corporate Planning & Strategy	C	3
OR			
INS 321	Risk Management	C	3
BUS 322	Consumer Behaviour	C	3
BUS 323	Production Management II	C	3
BUS 410	Business Policy I	C	3
BUS 412	Analysis for Business Decision I	C	3
BUS 413	Management Theory	C	3
FIN 320	Business Finance II	C	3
GST 307	Entrepreneurship	C	2
	TOTAL		23

Year Five - New Curriculum			
Course Code	Course Title	Status	Units
BUS 431	Business Ethics and Corporate Governance	C	3
BUS 432	Change Management	C	3
BUS 433	Total Quality Management	C	3
BUS 441	Entrepreneurial Development	C	2
BUS 442	Value Chain & Logistics Management	C	2
BUS 488	Research Project	C	3
FBA 411	Business Policy & Strategic Management	C	2
FBA 420	Corporate Social Responsibility	C	2
FBA 429	International Business	C	2
Electives			
BUS 434	Marketing Research	E	3
BUS 435	Comparative Management & Administration	E	3
BUS 436	Operations Research	E	2
BUS 443	Integrated Marketing Communication	E	2
BUS 444	Production Management & Control II	E	2
Units of compulsory courses			22
Units of elective courses required			5/3*/5**

Year Five - Old Curriculum			
Course Code	Course Title	Status	Units
BUS 411	Research Project	C	3
BUS 417	Sales Management	C	3
BUS 418	Comparative Management & Adm	C	3
BUS 420	Business Policy II	C	3
BUS 421	Industrial Relations	C	3
BUS 422	Analysis for Business Decision II	C	3
BUS 424	Promotion	C	3
BUS 427	Industrial Economics	C	3
TOTAL			24

Summary of number of units of Compulsory and Elective Courses to be taken at each Level for the Bachelor of Business Administration (Honours) Degree Programme in Management Sciences

Year	Total Units of compulsory courses	Total units of elective required	Total
One	29	2	31
Two	25/20*	2/2*	27/22*
Three	23/29*/19**	2/0*/2**	25/29*/21**
Four	22/24*/24**	4/0*/4**	26/24*/28**
Five	22	5/3*/5**	27/25*
Total	121/95*/65**	15/5*/11**	136/100*/76**

Direct: Years 2* and 3** Direct entry only

The table above is for new curriculum only.

COURSE DESCRIPTION

ACC 111: INTRODUCTION TO FINANCIAL ACCOUNTING 2 UNITS

Definition of Accounting, Methods of recording account data: manual and mechanical. Double Entry Principles, Steps Involved in Book-keeping, Books of Original Entry & Posting to the Ledger, Trial Balance, accruals, prepayments and adjustment; classification of expenditure between capital and revenue. Cash Transaction & Bank Reconciliation Statements, End of Year Adjustment and Final Accounts of Sole Proprietor.

BUS 112: INTRODUCTION TO BUSINESS 2 UNITS

Concepts of Business, Elements of Decision Analysis, Types of Business Decision Situations, Decision Trees; Operational Research Approach to Decision Analysis, Systems and System Analysis; Modelling in OR, Simulation; Cases for OR Analysis.

BUS 120: INTRODUCTION TO MANAGEMENT 2 UNITS

Concepts of Management, Distinguishing Management, Administration and Organisation. Management: Art or Science? Introduction to Management Theories, Management Levels and Functions, Managerial Skills, Management Roles, Organic Functions of Business Functions in Administration, Functions of Management

BUS 121: ELEMENTS OF MARKETING 2 UNITS

Introduction: Marketing definition, concept, Evolution, Role and Importance, The Marketing System. The Market Analysis: Marketing Environment, Buyer Behaviour, Market Segmentation; Market Measurement and Forecasting; Marketing Research. The Marketing Mix: The Product Concept, Development and Live Cycle; Product Classification and Marketing Strategies, Pricing, Management of the Channels of Distribution. Promotion: Advertising, Personnel Selling, Public Relations and Sales Promotion, Marketing of Professional Services, Appraising the Marketing Effort.

ECN 131: INTRODUCTORY ECONOMICS I 3 UNITS

Nature and scope of Economics; the problems of economic theory; comparative economic systems (Capitalism, Socialism and Mixed Economy); Economic theory and economic policies; functions of economic system; basic tools of economic analysis; The elementary theory of demand and supply; Elasticity of demand and supply; the theory of consumer behaviour; the theory of production, the theory of cost; market structures; the theory of distribution.

ECN 141: INTRODUCTORY ECONOMICS II **3 UNITS**

Basic concepts of Macroeconomics; the circular flow of income and systems of national income accounting; basic Keynesian model and national income determination; consumption, savings and investment functions; fiscal and monetary policy; trade, balance of payments, inflation, unemployment, growth and development.

FBA 110: ALGEBRA FOR BUSINESS STUDENTS **3 UNITS**

Number System, Indices, Logarithms and Surds. Inequalities, Partial Fraction, Mathematical Induction, Arithmetic Progression and Geometric Progression, Binomial Expansion, Polynomial; addition, subtraction and division, remainder theorem, Trigonometric ratio.

FBA 120: CALCULUS FOR BUSINESS STUDENTS **2 UNITS**

This course is designed to provide students with the basic knowledge of differential and integral calculus. Topics to be covered include: functions (linear, polynomials, exponential and logarithmic and transcendental functions) and mapping; limits and continuity; differential calculus; integral calculus.

IRP120: ELEMENTS OF HUMAN RESOURCE MANAGEMENT **2 UNITS**

This course seeks to introduce students to the elementary concepts, values and philosophy of the discipline of human resource management and to lead them to appreciate the curriculum they are expected to get through so as to become professionals in the area.

ACC 211: PRINCIPLES OF FINANCIAL ACCOUNTING **2 UNITS**

The nature and scope of accounting; the role of accounting. The accounting function and its relationship with the information systems of organizations. General review of final accounts of sole proprietorship. Manufacturing, trading and profit and loss accounts and balance sheets of a sole trader. Accounting treatment of control accounts and bank reconciliation. Partnership Accounts: Formation, operation and preparation of final accounts. Incomplete records, accounts of clubs and societies. Company accounts: Introduction to company accounts; Simple final accounts.

ACC 221: ELEMENTS OF COST ACCOUNTING **2 UNITS**

A review of the objectives and purpose of cost accounting preparation and presentation. Cost accounting for labour, overheads and equipment, Break Even Analysis and Cost-volume Profit Relationship, Job and process

BUS 251: PRINCIPLES AND PRACTICE OF MANAGEMENT **3 UNITS**

The field of business administration: Concepts of management, manager, authority, responsibility, accountability and administration. Organic business function: What managers and top administrators do in organisation? Managing the total organisation using the system approach; Organisation as open social systems: Example of manufacturing, services and agricultural business units as systems of inputs, transformation processes, outputs and feedback.

The management process: The functions performed by managers in organization, their rationale, and their limits on controlling business activities and behaviour. Setting objectives: planning organizing resources, controlling and co-ordinating activities, directing innovating, motivating personnel. Staffing; providing leadership by reducing or preventing uncertainty. Making decisions: Management knowledge, skills and behavioural styles in Nigeria management techniques observable in Nigerian organisations. New concepts of management that may be applied in Nigeria; measuring the performance of organisation; Making changes in existing prostates and business establishment in Nigeria.

BUS 213: MANAGEMENT THEORY

3 UNITS

Concepts of theory in the physical and social sciences; levels of theory; the features of theory in theories and management models. Practice of management; conduct as a test of good management theory; existing difficulties of developing useful management theories in Nigeria and other developing countries. Consideration of simple theories of management from the classes to modern times, for instance, the scientific management movement, the human relations movement, the systems movement, and the managerial, behavioural movement. Theory X and Theory Y: The Grid approach; participative model. Motivation theories. Management by objectivities; quantitative and behavioural control models. Test of specific theories and models in Nigeria. Practice in constructing management theories from, the Nigerian socio-cultural experiences of managing extended family issues, of settling group conflicts, of securing productivity at work, of maintaining control over the forces in the environment. Theories observable in the way Nigerian parastatals are being managed. Expatriate management approaches to work in Nigerian organisations. The confluence of management philosophy; management theory and managerial behaviour in Nigeria. Criteria for locating bad management practices, and ideas of how better management theories may be introduced to particular Nigerian organisations.

BUS 261: MANAGEMENT AND BUSINESS ENVIRONMENT

3 UNITS

The concept and organisations business environment. The concept of interactions between organisations and relevant business environments. The environment of an organisation as a source of inputs, and as a repository for the outputs of organisation so Models of relationships between organisations and their environments. How to measure the major aspects of the environments of an organisation. Examples of classroom, department, faculty, university, community, state, and country, as general environments,

for given business activities, The Nigerian business system in charts, facts, figures and general descriptions. The role of government in the business system. The factors affecting public and private organisations in Nigeria. The Laws, conventions, socio-cultural practices, beliefs, economic structure, financial, monetary, as well as budgetary policies of state and Federal Governments, affecting organisations. The Fourth National Development Plan and business activities in Nigeria. The ECOWAS as an extension of the environment of businesses in West Africa. How to manage the interface between given organisations and their relevant environments. Current developments in the Nigerian business environment. Developing awareness of how given variables in the Nigerian business environment affect organisational success and failure. Business and management strategy formation as a way of dealing with future changes in the environment. Techniques of forecasting trends and changes in the environment of organisation.

BUS 244: INTRODUCTION TO ENTREPRENEURSHIP 3 UNITS

Understanding the entrepreneurial process. Entrepreneurship and Entrepreneurship. How entrepreneurship works in the developed and emerging markets, similarities & differences? Can intrapreneurship work in the medium size enterprise and large company? What are the financing, growth, and scale-up issues that face entrepreneurs and entrepreneurs?

ECN 231: PRINCIPLES OF MICROECONOMICS 3 UNITS

Scope and methodology of economic systems; Demand and supply analysis; Consumer demand, Revenue and elasticity of demand; Cobb-web model; Consumer behaviour (Cardinal and Ordinal approach); Theory of production; Theory of cost, pricing, and output determination under the market systems; Theory of distribution; General equilibrium theory; Introduction to mathematical general equilibrium theory; Operation of factor markets, Money and banking.

ECN 241: PRINCIPLES OF MACROECONOMICS 3 UNITS

Concepts of macro-economic; schools of macro-economic; thought accounting; the theory of national income determination-basic models; investment expenditures and income determination; government fiscal activities and income determination; production and employment sector; monetary sector- money supply and demand and monetary equilibrium; economic planning, growth and development; IS-LM framework: equilibrium in the expenditure and monetary sectors.

FIN 233: INTRODUCTION TO FINANCE 3 UNITS

The nature and risks of finance: The limited liability company. The firm and its objectives. The objective of financial decisions. The financial function-

investment, financing and dividend. Financial Management as tools for planning and control of company operations. Principles for planning and control of company operations, sources of finance-short and medium term, long-term. The stock market; Functions, meaning of market price, market value and market participants: information available to investors: economy, industry and company information. Understanding company financial information: Ratio analysis based on balance sheet information: short-term ratios, performance ratios and financing ratios. Various "markets" ratios derived from price dividend and earnings-earnings yields, dividend yield and price seaming ratio. Mechanics of discounting -compound interest, present value, annuities, terminal values and perpetuities. Arithmetic and geometric progression. Investment, consumption and exchange.

INS 231: INTRODUCTION TO INSURANCE

2 UNITS

Historical developments of Insurance, Insurance carries and Institutions. The scope of Insurance. The general functions of Insurance. Detailed analysis of the various classes of Insurance. Company organization and operations. The Insurance contract and its analysis. Social Insurance, pension schemes. Group Insurances. Current legislation in Nigeria on Insurance business.

BUS 314: PRODUCTION MANAGEMENT AND CONTROL I

2 UNITS

Elements of Production; Production and Process Design and Management; Facility Location and Layout; Modern Tools and Machinery of Production; Standards Definition; Line Balancing; Automation; Production Scheduling and Control; Work Measurement; maintenance of Tools and Equipment; Quality Control.

BUS 315: INTRODUCTION TO BEHAVIOURAL SCIENCES

2 UNITS

Concepts of organisations, systems, sciences, behaviours, technology, and performance. The study of organized activities as science. The universal problem of observable gap between how systems are supposed to work and how they work in actual practice. The behavioural sciences as models of how human beings relate to the functions assigned them in modern organisations. Elements of Psychology, Sociology, Cultural anthropology, economic, liberal art, management, and politics. Micro views of humans as economic, political, social, hedonic, and psychological animals. The relevance of the Behavioural Sciences in Nigeria and Africa today. Nigerian organisations as clusters of human behaviours. How Nigerians view and accept their formal roles, rewards, opportunities, and problems in modern organisations. The family structure, traditions, beliefs, and work orientations of employees that affect how organisations function in Nigeria. Broad ideas of how Social Stratification, Social values, Social differentiation, and role perceptions of Nigerian members of organisations are managed in Nigeria. Concepts of authority, boss, subordinate, cult, peer, religious believer, political and supernatural

power among Nigerians. The trend towards inter- disciplinary approaches in these sciences. How managers may use such approaches.

BUS 313: MANAGEMENT OF SMALL-MEDIUM SCALE ENTERPRISES

2 UNITS

The vital role SMEs play in the growth of a nation's economy. The entrepreneurial thinking of students as well as the motivation to start ventures in an economy where there is a high rate of unemployment. The integration and application of knowledge and skills acquired from other functional areas of business education towards managing SMEs successfully. The nature of the activities, financing, developing and managing a successful SME. Organisation of SMEs; operation of the small-scale retail, trading; service or manufacturing business. Location problem, Problems relating to stock control, insurance and multiple taxes.

BUS 326: PROJECT MANAGEMENT

2 UNITS

Concepts of project management, the role of the project manager, Planning the project, Developing a mission, vision, goals and objectives for the project, Scheduling project work, Project control and evaluation, Managing the project team.

BUS 327: CORPORATE PLANNING AND STRATEGY

2 UNITS

The Concept of Theory of Planning, Strategic Planning, Environmental Study and Analysis, Technological Forecasting, Socio-Political Forecasting, Industry Analysis, Planning Tasks and Technique, Operational Planning and the Resource Allocation Press, Organisation for Planning, Organisational and Behavioural Aspects of Planning, Role and Skills of the Corporate Planner, Managing and Corporate Planning Process.

BUS 328: INTERNATIONAL MANAGEMENT

2 UNITS

An overview of international management, Worldwide developments, The political, legal, and technical environment, Global competitiveness, Ethics and social responsibility, The meaning and dimension of culture, Managing across cultures, Organisational culture and diversity, International strategic management, Organisational behaviour and human resource management

BUS 329: INNOVATION MANAGEMENT

2 UNITS

The objective of the course is to equip business students with an understanding of the main issues in innovative management and an appreciation of the relevant skills required to manage innovation at operational and strategic levels. Innovative management has been known to be a major driver of competitiveness

in the business environment. The student will be exposed to the strategies, tools and techniques for managing innovation. Topics to be covered include: how to organize innovation; management of innovation; innovation strategy; technology innovation in business; managing research and development; product innovation management; learning from other businesses as part of research and development; analysing value from innovation; challenges to innovation management.

BUS 341: POLITICAL MARKETING

2 UNITS

This course introduces the students into the application of marketing principles and techniques into politics. The course exposes them to marketing roles in managing electoral campaigns. It covers topics such as political marketing definitions, historical development of political marketing, phases of political marketing concepts development, political marketing as service marketing, political marketing products, political marketing planning, branding in political marketing, political marketing communication and political marketing campaigns.

FBA 311: BUSINESS INFORMATION TECHNOLOGY

2 UNITS

Business Information Technology is a faculty-wide designed to equip students with basic knowledge in information Technology (IT) and its applications as decision support systems in business organization. The ultimate goal is to develop effective, critical thinking, action-oriented business graduate by instilling in them Information Technology competences to guide their decision-making process. Emphasis will be also placed on the competitive role of IT in global market economy. Topics covered include: introduction to Information Systems; Information Systems in Organizations; Information Technology Applications (Hardware, Software); Database and database management; Decision Support Systems; Systems Design, Implementation and Maintenance; and Information System Ethics in Business and Society.

FBA 324: RESEARCH SEMINAR

3 UNITS

This course is designed to train students in the skills of scientific information gathering, analysis and interpretation in dealings with business and organizational problems in Nigerian. Through reading assignment and direct experience, students will be exposed to the art of problem identification and analysis, data gathering and analysis and report writing. Emphasis will be placed on the scientific approach at every stage. The problems and prospects of business research in a seller's market like Nigeria will be examined.

IRP 321: COMPENSATION MANAGEMENT

2 UNITS

To lead students to acquire the tools and principles for administration, pay and discipline system for all categories of members and organisation. The contents

include goals, determinants and process of compensation policies and the organisation and its role as a motivator.

BUS 431: BUSINESS ETHICS AND CORPORATE GOVERNANCE 3 UNITS
Business ethics, management and organisational ethics, social contract theory, gender and work-life balance, the ethic of cares, Corporate governance: structure and history, principles of corporate governance, Board functions legal and ethical dimension of corporate planning, stakeholder's management.

BUS 432: CHANGE MANAGEMENT 3 UNITS
An overview of change management/Introduction to change management, Leading change, Types of change, change through persuasion, leader driven, process driven, improvement driven, pre-requisite for change, change resistance communication of change, implementation of change measuring success or failure of change

BUS 433: TOTAL QUALITY MANAGEMENT 3 UNITS
TQM: an overview, Total quality system, The management system, Technical issues in management, The quality organisation, top management support, quality groups, outcomes of a well-managed TQM, role of employee team work, performance measurement, quality management system evaluation and control of TQM

BUS 434: MARKETING RESEARCH 3 UNITS
It is the application of analytical tools to marketing problems including markets, products, distribution channels, sales efforts and advertising emphasis on Planning, Investigation, Collection, Interpretation of data and presentation of results. Marketing Research and Decision Making: Research Design; Value and Cost of Information. Secondary Data: Survey Research, Panels and ex-post factor, Experimentation. Measurement and Research: Questionnaire Design; Attitudinal Scales, Observation, Depth Interviews and Projective Techniques. Sampling and Research Analysis of Data: Data Reduction, Statistical Techniques. Problem Identification Research, Market Share Analysis. Sales Forecasting, Product and Pricing Research, Promotion and Distribution Research Control, Evaluation and reporting of Marketing Research; Ethical Issues in Marketing Research.

BUS435: COMPARATIVE MANAGEMENT AND ADMINISTRATION 3 UNITS
The comparative approach to management and administration; Elements of management and administration; The skills of management in private and public sectors; The military administrator, the civil servant and the manager, as interchangeable experts;

Constraints of organisational setting on the management of group activities; Profiles of Nigerian executives that have moved from public to private sectors, and versa; the use of management techniques in public administration; Nigerian experiences in modernising the management of public corporations; The use of management consultants and management contracts in streamlining the operations of Nigerian Railways, Nigerian Port Authority, Nigerian Airways, and the Nigerian National Petroleum Corporation.

Theories of comparative administration and theories of comparative management. Constraints imposed on managerial discretion in public corporations. Discussion on a human resource management model that meets the needs of private and public sectors; Selected problems in comparative management and administration: Motivating personnel, controlling performance, rewarding performance, training and developing staff, introducing change, and modifying employee behaviour; An inventory of practices that could be usefully transferred between public and business organisations in Nigeria; The change-agent role of Nigerian professionals in undertaking comparative management and administration research.

BUS 436: OPERATIONS RESEARCH

2 UNITS

Advanced Mathematical Modelling: Current Methodologies, Module for Mathematical Modelling System Models: System dynamics, Advanced simulation. OR Modelling Tools: Statistics and probability theory, Computer uses, Markov Chains. Advanced Mathematical Programming Concepts, formulation, analysis and application of: Dynamic programming, Non-linear programming, Integer programming. goal programming, Queuing Theory and Application, Theory of stochastic process, Theory of queues, Applications Advanced Theories of Games two-person, zero-sum features and limitation, Metagames and Hypergames, Applications

BUS 441: ENTREPRENEURIAL DEVELOPMENT

2 UNITS

This includes: Entrepreneurial Theory, Definitions of Entrepreneurship, Intrapreneurship, Management. Entrepreneurial roles, Characteristics of Entrepreneurship. Intrapreneurship and Management. Entrepreneurship and Intrapreneurship.

BUS 442: VALUE CHAIN AND LOGISTICS MANAGEMENT

2 UNITS

The concepts of value chain, Internal and external logistics, Logistics management, the different between value chain management and logistics Management, supplier, retailers, manufacturer, purchasing material handlings, transportations, inventory and control.

BUS 443: INTEGRATED MARKETING COMMUNICATION

2 UNITS

Marketing communication has moved beyond advertising to include interactive marketing, sales promotions, direct marketing, public relations, the more. This course focuses on developing marketing communication strategy that integrates

these tools for more efficient and effective communication, Topics include the establishment of objectives based on a situation analysis, developing subsequent messages, creative and media strategies, effectiveness testing and client/agency relationship.

It is designed to introduce the field of integrated marketing communications as part of an overall marketing strategy. The emphasis in this course will be on the role of integrated advertising and promotion in the marketing communications program of an organization. As with any specialized field of marketing, we will analyze how this area of advertising and promotion fits into the overall marketing process. Our major thrust will be to study how various factors (creative, media, etc.) should be applied in planning, developing, and implementing advertising and promotional campaigns and marketing programs.

BUS 444: PRODUCTION MANAGEMENT & CONTROL II **2 UNITS**

Inventory control, Project planning, Forecasting, Aggregate planning, Quality control and material resource planning

FBA 414: Analysis for Business Decisions **2 UNITS**

This an introductory course to operational research (OR) as a decision-making problem-solving science-based activity. The course is designed to introduce the students to the concepts and method of decision analysis, and operational research as an approach to decision analysis. The course is meant to provide a firm basis for the understanding and applying of advanced techniques of OR that would follow in later courses.

FBA 411: Business Policy and Strategic Management **2 UNITS**

Concept of strategy in relation to business, corporation, and management. Ideas of linkage between organizations and their relevant environments as the basis of strategy formulation and implementation Concept of policies, decision-making, business objectives, performance criteria, structure, and managerial behavior. The major criteria, structure, and managerial behavior. The major contribution of courses in Finance, Accounting, Insurance, Economics, Behavioural sciences, and Management of Business policy and decision-making. Practice in calculating simple financial and economic indices from business data and their accounting information. Learning the behavioural implications of courses of action that are considered rational on the basis of financial and economic indices computer. Emphasis of course as forum for using all salient ideas gained from other course in the undergraduate programmes. The strategy framework. Example of basic corporate objectives. Factors in the business environment of specific firms in Nigeria. Analyzing a firm's opportunities and threats, strengths and weaknesses. Selection strategies and structure. Deriving and strategies and

policy structures, of public limited liability companies from their published annual reports. Developing the skills of student in developing clear business objectives, writing clear strategies and policies, and presenting structure that are capable of helping, in implement chosen strategies.

BUS 488: RESEARCH PROJECT

3 UNITS

Introduction to the art of writing, communication and independent thought, exposure to the skills needed to contribute to established body of knowledge in Business Administration; identification research problems, research design, collection and analysis of data. Presenting these in an informative and robust report.

GENERAL INFORMATION ON GENERAL STUDIES (GST) COURSES

GST courses are (must be taken and passed before graduation) for all University of Lagos students (UME and Direct Entrants) 200 level entrants by any means are

NOT exempt from 100 level GST courses.

Discontinued GST Courses

With effect from 2002/2003 session, GST 103, 104, 106, and 113 have been discontinued and will be run as tutorials **ONLY FOR Pre-2002/2003 STUDENTS WHO HAVE NOT PASSED THE DISCONTINUED COURSES. In effort NO STUDENT WHO REGISTERED AFTER 2001/2002 SESSION** is expected to register for, or take these four discontinued GST courses unless a re-introduction is approved by the Senate. Starting from 2012/2013 Session no discontinued GST course will be examined.

Grading System for GST Courses with Effect from 2002/2003 Session

Beginning with students (UME and Direct Entry) admitted from 2002/2003 session, examination for GST courses shall be determined on a pass (40%) and above or Fail (39%) basis will not be used in the computation of Grade Point Average (GPA). For students admitted BEFORE 2002/2003 sessions, the grades of GST Courses are used in the computation of GPA.

It is necessary to advise that the fact that the results of GST courses are not used in the computation of GPA does not imply they are not important for graduation. For example, if a student failed an elective course, whose grade is not used in the computation of GPA, he or she can still graduate if the required number of units for graduation has been passed. However, a student cannot

graduate without passing all the GST courses, even if such results are not used in the computation of GPA.

Additional Notes

1. All GST courses carry un-weighted credit load of 2 units.
2. It is hoped that you will find the above information useful and that your Course Advisers will take note of the grading systems for Pre 2002/2003 and Post 2002/2003 students.

From 2011/2012 Session

GST 102 - Philosophy, Logic and Philosophy of Science
GST 103 - Nigerian Peoples and Cultures
GST 105 - Use of English
GST 201 - General African Studies
GST 214 - Basic Computer Studies
GST 307 - Entrepreneurship and Corporate Governance

SYNOPSIS OF THE GST COURSES

GST 102 (Philosophy, logic & Philosophy of Science)

Problems and Scope of Philosophy
Metaphysics as a Branch of Philosophy
Epistemology as a Branch of Philosophy Ethics and Aesthetics
Socio-Political Philosophy
Logic: Its Nature and Scope
Fallacies and Conditional Statements
Basic Concepts of Quantification Theory
Elements of Formal Logic'
Man, Philosophy and Technology
Scientific Method: An exposition
The Rise and Development of Science and Technology Environmental
Philosophy
Common Features of Science
Epistemological Appraisal of Scientific Methodology

GST 103 (Nigerian Peoples and Cultures)

An Ethno-historical Survey of Nigeria
The Evolution of Nigerian Culture
The Political Culture and Urban Development in Nigeria
Inter-group Relations among Nigeria Communication
Islamic Culture and the Nigerian Society

Christianity and the Development of the Nigeria State
 Nigeria in the 19th Century
 The Economy and the State from the Pre-colonial Times to the Present
 Western Influence on Nigeria in the age of New Imperialism
 The Role of Women in National Development
 The Growth of Nationalism and the Political Evolution of Nigeria
 The Influence of American Education on the Evolution of Nigerian Culture
 Nigeria since Independence

GST 105 (Use of English)

Listening Skills

Lectures and Note taking
 Obstacle to Effective Listening
 Effective Listening Techniques

Speaking Skills I

The Organ of Speech
 Symbols and Transcriptions
 The sounds of English

Speaking Skills II

Phonetics and Phonology
 Syllable and Stress
 Paragraph in an Essay

Reading Skills I

Types of Reading
 Reading Deficiencies
 Strategies for Effective Reading

Reading Skills II

Reading Comprehension
 Comprehension and Summary
 Strategies for Summarization

Reading Skills III

Study Reading
 SQ3R
 Other Methods of Study Reading

Reading Skills IV

Library Resources
 Internet Resources

Writing Skills I

The paragraph
 Structure of a Paragraph

Writing Skills II

Essay writing
 Connecting

Writing Skills III

Pronunciation
 Capital Letters
 Spelling

Vocabulary

Strategies for Learning
 Types of Learning
 Word Formation Strategies

Grammar

Grammatical Hierarchy
 Word Class
 Phrases/Clauses

GST 201 (General African Studies)

Culture and Society in Africa

(i) Culture and Society in Africa

- (ii) Social Organisation
- (iii) Social Change

Social Organization

- (i) Definitions of Social Organization
- (ii) Family and Kinship-Structural Varieties
- (iii) Marriage and Typologies of Marriage in Africa-Polygamy, Monogamy, Polyandry, Plural Marriages, Homogamy, Levirate, Ghost, etc.
- (iv) Antecedents of Marriage and Family (v) Rules Economic and Descent
- (vi) Pre-colonial Economic and Political Arrangements including Dispute in Resolution.

Social Change

Concept and Theories of Social Change

Agents of Social Change - Family, Social Actors, Mass Media, Government, Social Groups, Schools, etc. Targets of Social Change

African Languages and Literatures

- (i) The Language picture of Africa
- (ii) Official and Vernacular/Pidgin in Africa
- (iii) Written and Unwritten Languages

African Music & Dance

- (i) Dances and Music in Africa-Definitions and Varieties'
- (ii) Popular Culture
- (iii) Music Therapy

The Geography of Africa

- (i) Socio-temporal Characteristics of Africa
- (ii) Social Economics and Urban geographies
- (iii) Problems of Modern Development: Transportation Issues, Population, Urban Congestion, etc.

Traditional Medicine in Africa

- (i) Types of African Medicinal Herbs
- (ii) Categories of Indigenous Healers in Africa
- (iii) Merits and Demerits and Integration of Indigenous Healing Systems with the Orthodox' Therapy

Race and Identity

- (i) Blood Groups and Transfusion
- (ii) Paternity Testing
- (iii) Sex Determination

GST 214 - (Basic Computer Studies)

Introduction to Computer Systems
Input and Output devices
Central Processing Unit and Storage Devices
Introduction to Windows Operating System
Introduction to Word Processing Software
Creating and Saving of Document
Formatting Documents
Creating and Editing Table
Advanced Word Processing Features
Introduction to Spreadsheet
Database Management
Introduction to Electronic Communication and the Internet

GST 407 (Entrepreneurship and Corporate Governance)

Module 1: Knowing Your Business Environment

Unit 1 Nigerian Business Environment

Challenges

Prospects

Unit 2 - Entrepreneurship and Entrepreneurs

Concept of Entrepreneur and Entrepreneurship

Traits or Characteristics of Entrepreneurs

Motivations of Factors Influencing Entrepreneurial Behaviour

Barriers to Entrepreneurial Culture

Unit 3 - Promotion of Entrepreneurship

The Contributions of Micro, Small and Medium Enterprises to Socio-Economic Development

Classification of Small and Medium Enterprises

Appraisal of Past Policies of Government at Promoting Entrepreneurship

Constraints to Financing SMEs in Nigeria

Government's new Approaches of Promoting Entrepreneurship

Funding by Multi-lateral Agencies'

Unit 4 - External (International) Business Environment

Export Trade and Incentives

International Organizations with Bearing on Nigerian Trade Policy

Globalization

Module 2: Starting Your Own Business

Unit 1 - Generating Business Ideas and Information Gathering

Environmental Scanning for Business Opportunities

Sources of Business Information

Types of Projects

Projects Selection Criteria

Unit 2 - Formation of Business Organizations

Forms of Business Organization

Registration of Companies

Intellectual Property and Copyrights Laws and Organisations in Nigeria

Unit 3 - Preparation of Business Plan

Meaning of Business Plan

Importance of Business Plan

The Planning Process

Elements of Good Business Plan

Module 3: Managing Your Own Business

Unit 1- Overview of Effective Business Management

Definition of Management

The Functions of Management

Management Success

Guides to Good Management Practice

Building High Performance Teamwork

Unit 2 - Marketing Function

Meaning, Functions and Scope of Marketing

The Marketing Mix

Forces Affecting Modern Marketing

Unit 3 - Personnel Functions

Recruitment

Training and Development

Methods of Training

Staff Welfare

Welfare Services

Unit 4 - Time and Project Management

Objectives of Effective Time Management

Principles Guiding Time Management

Benefits of Time Managements

Strategies for Managing and Evaluating Time
Meaning of Project
Projects Management Processes
Projects Management Strategies

Unit 5 - Health and Safety Issues in Small Business Firms

Safety Issues
Setting up Safety Programme and Benefits HIV/AIDS in the Workplace

Module 4: Financing Your Own Business

Unit 1 - Sources of Finance for Business in Nigeria

Sources of Finances
Roles of Banks in Financing SMEs in Nigeria

Unit 2 - Financial Statement Analysis

Cash Budget
Analysis of Cash Flow
Estimating Cash Balances
Interpreting Financial Statement

Unit 3 - Working Capital Management

Management of Stock
Management of Debtors
Trading on Working Capital

Module 5: Corporate Governance

Unit 1 - The Nature and Essence of Corporate Governance in Business

Meaning and Definitions of Corporate Governance
The Essence of Corporate Governance
Attributes of Good Corporate Governance
Concept of Corporate Governance (Definition from various angles)
Principle and Attributes/Facets of Corporate Governance
The Nature and Essence of Corporate Governance in Business
Guiding Principles of Corporate Governance
Vision
Mission Statement
Goal Setting (including objectives for the organization)
Effective Communication
Business Ethics: Accountability and Corporate Integrity
Overview of Business Ethics

CORPORATE GOVERNANCE

Introduction: The importance and relevance of Corporate Governance in Entrepreneurship cannot be overemphasized. This is more so in today's globalized market economy which is characterized by competitiveness based on quest for best practice. The module focuses on such issues as: The meaning and the essence of Corporate Governance in Business; the guiding principles of corporate governance particularly the place of Vision, Mission and Goal Setting in i.e. Accountability business organizations; and Business Ethics and corporate integrity.

Modular Objectives

On the completion of this module, you should be able to:

Define the notion of corporate governance;

Argue for the inclusion of corporate governance as a component of entrepreneurial studies;

Write a vision and a mission statement for a named business organization;

Establish the relationship between accountability and corporate integrity

Discuss factors that hinder accountability and corporate integrity in private and public organizations;

And suggest ways to encourage the practice of corporate governance in organization.