

Department of Accounting, Bayero University, Kano-Nigeria

**Department of Accounting**  
Faculty of Management Sciences



**Bayero University**  
**Kano - Nigeria**

**UNDERGRADUATE STUDENT  
HANDBOOK  
2024**

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## **MESSAGE FROM THE HEAD OF DEPARTMENT**

It is my pleasure to welcome you all to the Department of Accounting, Bayero University, Kano. Since its inception twenty two years ago, the department has experienced remarkable growth due to high level of commitments displayed by its staff. At present the Department conducts a wide variety of academic programmes at the undergraduate and postgraduate levels which address diverse disciplinary interests. I therefore implore you to make the best use of the opportunity of being a student of this great Department.

Over the years, we strive to entrench an enabling academic environment by monitoring and reviewing policies and programmes with a view to ensuring that the academic environment remains lively and stimulating and that staff and students derive maximum satisfaction from working and studying in the department. We provide good support to our students right from their day one in this University up to their graduation. For example, the students have direct access to their coordinators/course advisors and receive statement of result at the end of each semester. In addition, the Department has established a Committee for Students Development (CSD) which performs a variety of tasks including guidance and counseling.

The academic staff of the Department have interest in a number of important areas such as International Accounting, Social and Environmental Accounting, Sustainability Reporting, Financial Reporting, Corporate Reporting, Forensic Accounting, Islamic Accounting, Financial Markets, Corporate Governance, Oil and Gas Accounting, Taxation and Tax Management, Management Accounting and Auditing and Assurance Services. This versatile mix of research interests amongst our staff means that we have a very vibrant atmosphere within the Department which is both scholarly and challenging. Further, many of our staff belong to a number of professional bodies within and outside the country.

Department of Accounting, Bayero University, Kano-Nigeria

I hope and pray that you shall all have a successful and rewarding stay in Bayero University.

Dr. Maimuna Adamu Salihu  
Head of Department

## **SECTION ONE**

### **ABOUT THE DEPARTMENT**

The Department of Accounting is under the Faculty of Management Sciences (FMS), Bayero University, Kano (BUK), Nigeria. The Department was created as a full-fledged Department on April 2002, following the splitting of the former Department of Management Sciences into two, namely Department of Business Administration and Department of Accounting. Until 1<sup>st</sup> April 2002, the two new departments have existed together as the Department of Management Sciences since 1976, with each of the two new departments as units of the old department. However, with the splitting of the old department, each of the new departments now acts as a distinct academic unit of the University.

The Department numbers twenty six (26) fulltime academic staff who engaged in research and teaching in a wide variety of areas, covering accounting, finance, auditing, taxation, quantitative techniques, treasury and cash management and management information system, etc. The Department enjoys the active participation of some very hardworking academics from departments of Business Administration, Economics, English & European Languages and the faculty of Law, who facilitate some specialized course units in its programmes. The Department also has, as honorary members, some highly respected captains of industry and professional accountants, who participate actively in its seminars and conferences (national and international).

The Department runs two degree programme (B.Sc. Accounting and B.Sc. Taxation) and Postgraduate Diploma in Accounting and Finance (PGDAF), four Masters Programmes: Master of Science (M.Sc.) in Accounting and Finance, Masters in Accounting and Financial Management (MAFM), Masters in Taxation and

Revenue Administration (MTRA) and Masters in Treasury Management. In addition, the Department has to its credit a Doctor of Philosophy degree (Ph.D) in Accounting.

The Department enjoys an envied reputation for the high quality of the graduates it produces. Graduates from the Department are finding it easy to pass the qualifying examinations of the Institute of Chartered Accountants of Nigeria (ICAN), the Association of Chartered and Certified Accountants (ACCA), the Association of National Accountants of Nigeria (ANAN), Chartered Institute of Taxation of Nigeria (CITN), Chartered Institute of Stockbrokers (CIS) and other relevant professional bodies. They pursue careers in Accounting, Banking, Management, Finance, Teaching and other fields of endeavors.

In addition, the Department is currently enjoying the recognition and respect of other relevant professional bodies, like the Institute of Cost and Management Accountants (ICMA), the Institute of Treasury Management (ITM), the Institute of Certified Public Accountants of Nigeria (ICPAN) among others. Products of the Department have gained membership into these professional bodies either by passing their qualifying examinations or by direct membership. These testify that the degree we offer carries maximum market value, and genuinely improves our students' career prospects. This will surely enable our graduates to meet the challenges posed by the evolving economy.

In our quest to achieve continuous growth and establish national pre-eminence in our core activities: scholarly performance, high academic research, linkages with sister departments in Nigerian universities, polytechnics and colleges of education, three major standing committees are operational. They are Committee on Accounting Research and Education (CARE); Committee on Academic and Professional Linkages (CAPL); and Committee on Students Development (CSD).

Similarly, in our bid to improve our status by doing better today than we did yesterday, we have shifted our paradigm from seeing ourselves as vehicles for our success to seeing our success as a vehicle for our advancement. We then realized that our effectiveness depends on the quality of our staff and, therefore the need for everyone to develop himself/herself.

Currently, three(3) staff are in the process of completing their PhD Theses in Accounting in the Department. Again it is worthy of note that all the members of academic staff in the Department have gained membership of various Professional accounting bodies at different status, ranging from fellow membership, full membership and associate membership.

*This handbook is designed to serve five purposes, thus:*

- 1) To give students general course outline (syllabus) of the B. Sc Accounting programmes in the Department;
- 2) To familiarize the students with the registration guidelines at all levels of studies in the Department;
- 3) To introduce the students and other interested parties to the organizational structure and administrative set up within which the Department operates;
- 4) To orient the students towards the “secret” of GPA and CGPA computation; and
- 5) To provide intending staff and students with vital background information on potential, new colleagues and lecturers.



## **SECTION TWO**

### **VISION, MISSION, PHILOSOPHY AND OBJECTIVES OF THE PROGRAM**

#### **VISION**

To be the foremost Accounting Department in Africa, and the dream of every Accounting Scholar.

#### **MISSION**

To produce intellectually, technically and ethically sound accounting graduates that can give selfless, competent and value adding services to the society and who are capable of qualifying as professional accountants, through a team of very dedicated staff, who place high premium on research and effective teaching.

#### **PHILOSOPHY**

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

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

The relevance of the programme is to facilitate the production of result-oriented middle class managers/ professionals for both the industry and government who, through the training and skills they would acquire, would be able to make significant contribution towards the economic, political and social development of Nigeria.

Other specific objectives include:

- a. To create competent manpower in the Accounting area of specialization that would meet international standard both professionally and academically.

- b. To facilitate an easy access to the products of the department to qualify in all relevant professional examinations within relatively short period of time.
- c. To establish beneficial linkages both locally and internationally with academic and professional institutions/bodies, that would help in broadening the capabilities, competence and exposure of the products of the department.
- d. To become one of the leading Accounting departments in Nigeria.
- e. To facilitate and acquire the examination/training status of a number of internationally recognized professional bodies.

### **SECTION THREE**

## **ADMISSION REQUIREMENTS FOR DEGREE PROGRAMME**

- (i) The four (4) year degree programme (B.Sc. Accounting) is designed for candidates with at least the five (5) ordinary level credits (including mathematics and two other relevant subjects) or with equivalent qualifications.
- (ii) Candidates must also obtain the minimum points required in the Unified Tertiary Matriculation Examinations (UTME) of JAMB (Joint Admissions and Matriculation Board). This however is subject to modification by the University Central Admission Committee. The three sitting subjects must be relevant to Accounting.
- (iii) Candidates with three (3) Advanced level passes in the relevant subjects may be admitted into the second year (level II) of the programme. The total points that would qualify such candidates for the level II admission is a minimum of 12 points. Such candidates must satisfy the Mathematics requirement.
- (iv) Holders of National Diploma in Accounting, Finance, Banking, Business Administration and other relevant courses from recognized institutions may be considered for level II admission, if they have at least credit grade and have satisfied the mathematics requirement.
- (v) In all cases, candidates for admission into the programme (B.Sc. Accounting) must satisfy the general regulations governing admission into the University

## SECTION FOUR

### B.Sc. ACCOUNTING PROGRAMME

#### REGISTRATION GUIDELINES

#### LEVEL I COURSE STRUCTURE

At this level, students are expected to register for 36 credits as follows:

Department of Accounting	12 credits
Department of Bus Admin	13 credits
Department of Economics	4 credits
Faculty Courses	4 credits
University Course (GSP)	<u>4 credits</u>
<b>TOTAL</b>	<u><b>37 credits</b></u>

#### Course Description

##### 100 Level: First Semester

Course Code	Course Title	Status	Credit Units
ACC 1305	Principles of Accounting I	Core	3
ACC 1307	Nigerian Constitution and Accounting	Core	3
BUS 1301	Business Mathematics I	Core	3
BUS 1203	Introduction to Business	Core	2
BUS 1205	Business Communication Skills	Core	2
ECO 1201	Economics Theory and Practice 1	Core	2
FMS 1201	Introduction to Management Sciences Methods	Core	2
GSP 1202	Use of Library, Study Skill & ICTs	Core	2
<b>Total</b>			<b>19</b>

**Level 100 : Second Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
ACC 1306	Principles of Accounting II	Core	3
ACC 1304	Ethical Issues in Accounting	Core	3
BUS 1302	Business Mathematics II	Core	3
BUS 1306	Introduction to Entrepreneurship	Core	3
ECO 1202	Economic Theory and Practice II	Core	2
FMS 1202	Mathematics for Management Sciences	Core	2
GSP 1201	Use of English	Core	2
<b>Total</b>			<b>18</b>

**TOTAL 19 + 18 = 37**

**LEVEL II COURSE STRUCTURE**

At this level students are expected to register for 36 credits for returning and 40 credits for direct entry as follows:

Department of Accounting	14 Credits
Department of Bus Admin	8 Credits
Department of Economics	6 Credits
Faculty	2 Credits
University Course	6 Credits
<b>TOTAL</b>	<b>36 credits</b>

**Level 200: First Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
ACC 2305	Financial Accounting I	Core	3
ACC 2203	Cost Accounting I	Core	2
ACC 2207	Business Law I	Core	2
BUS 2201	Business Statistics	Core	2
BUS 2303	Principles of Business Administration	Core	3
ECO 2301	Micro Economics	Core	3
GSP 2205	Logic and Philosophy	Core	2
GSP 2202	Use of Library, Study Skills & ICT (DE students only)	Core	2
<b>Total</b>			<b>17/19</b>

Second Semester

Course Code	Course Title	Status	Credit Units
ACC 2306	Financial Accounting II	Core	3
ACC 2204	Cost Accounting II	Core	2
ACC 2208	Business Law II	Core	2
BUS 2304	Management Theories	Core	3
ECO 2302	Macro Economics	Core	3
FMS 2201	Introduction to Computer	Core	2
GSP 2203	Science, Technology & Society	Core	2
GSP 2222	Peace Studies and Conflict Resolution	Core	2
GSP 2201	Use of English (DE only)	Core	2
<b>Total</b>			<b>19/21</b>

**TOTAL 17+19 = 36 For DE 19 + 21 = 40**

**LEVEL III COURSE STRUCTURE**

At this level students are expected to register for a total of 42 credits as follows:

Department of Accounting	38 Credits
Faculty	2 Credits
University Course	2 Credits
<b>TOTAL</b>	<b>42 credits</b>

**Level 300: First semester**

Course Code	Course Title	Status	Credit Units
ACC 3321	Corporate Accounting I	Core	3
ACC 3303	Quantitative Techniques in Accounting	Core	3
ACC 3315	Performance Management I	Core	3
ACC 3317	Public Sector Accounting and Finance I	Core	3
ACC 3219	Management Information System	Core	2
ACC 3311	Company Law	Core	3
ACC 3213	Environmental Accounting	Core	2
FMS 3203	Principles of Deposit Insurance	Core	2
<b>Total</b>			<b>21</b>

### Second Semester

Course Code	Course Title	Status	Credit Units
ACC 3302	Corporate Accounting II	Core	3
ACC 3304	Research Methods in Accounting	Core	3
ACC 3316	Performance Management II	Core	3
ACC 3308	Public Sector Accounting and Finance II	Core	3
ACC 3318	Accounting Software and Information System	Core	3
ACC 3212	Forensic Accounting and Fraud Examination	Core	2
ACC 3214	Petroleum Accounting	Core	2
EPP 3201	Entrepreneurship and Innovation	Core	2
<b>Total</b>			<b>2</b>

**TOTAL 21+21 = 42**

### LEVEL IV COURSE STRUCTURE

At this level students are expected to register for a total of 39 credits as follows:

Department of Accounting	37 Credits
University Course	2 Credits
<b>TOTAL</b>	<b>39 credits</b>

### Level 400: First Semester

Course Code	Course Title	Status	Credit Units
ACC 4301	Advanced Accounting and Theory I	Core	3
ACC 4303	Audit and Assurance	Core	3
ACC 4313	Taxation	Core	3
ACC 4307	Strategic Financial Management I	Core	3
ACC 4209	Management and Corporate Governance	Core	2
ACC 4311	Professional Accounting Practice	Core	3
EPP 4201	Venture Creation and Growth	Core	2
<b>Total</b>			<b>19</b>

**Second Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Status</b>	<b>Credit Units</b>
ACC 4316	Advanced Accounting and Theory II	Core	3
ACC 4318	Advanced Audit and Assurance	Core	3
ACC 4306	Advanced Taxation	Core	3
ACC 4320	Strategic Financial Management II	Core	3
ACC 4210	International Accounting	Core	2
ACC 4212	Islamic Accounting	Core	2
ACC 4414	Research Project	Core	4
<b>Total</b>			<b>20</b>

**TOTAL 19 + 20 = 40**

NB:

Total credits to be offered from levels I - IV

= 37 + 36 + 42 + 39 = 154 Credits

Total credits to be offered by Direct Entry students Level II -IV

= 40 + 42 + 39 = 121 Credits



## **SECTION FIVE**

### **B.Sc. ACCOUNTING PROGRAMME COURSE CONTENTS**

#### **B. Sc. ACCOUNTING 100 LEVEL**

##### **ACC 1305 PRINCIPLE OF ACCOUNTING I**

This course covers the Accounting Framework to include scope and purpose of accounting, Users of accounting information and their information needs, Qualitative characteristics of financial information, Accounting concepts and conventions, bases of accounting, Methods of recording Accounting Data: Manual and Mechanical, accounting Function and Its Relationship with the Information System of Organizations, Recording Financial Transactions covering source documents of accounting data and information, record and account for transactions, books of prime entry; and Cash books including internal control over cash, Classification of Expenditure between Capital and Revenue, Application of double entry principles, Accounting equation, Basic rules of double entry book-keeping; Ledger accounts entry principle; and Balancing ledger accounts and extracting trial balance. Usefulness and limitations of trial balance. Reconciliation in Financial Accounting to include Errors and omissions, Suspense account, Control accounts and reconciliations, Bank reconciliation, Accounting treatment for bad and doubtful debts, Accounting treatment for accruals and prepayments. Accounting For Transactions in the Financial Statements to include Depreciation using the straight line and reducing balance methods, Trading, Profit and Loss Accounts and Balance Sheets of a sole trader, Account for depreciation in Trading, Profit and Loss Accounts and Balance Sheets of a sole trader.

## **ACC 1307 NIGERIAN CONSTITUTION AND ACCOUNTING**

In this course, students will be train in the Introduction (nature and purpose of constitution, types of Constitution and constitutional development processes in Nigeria). Constitutional Provisions on Organisation of Government (arms of government, functions of the various arms of government in the Nigerian, federal system, organisation of the executive arm of government, Offices of the Chief Executive, Government Ministries/Department/Parastatals, Commissions). Bodies Established by the Nigerian Constitution: Federal Inland Revenue Service. Government as an Economic Unit. Constitutional provision on public Accounting officers (Office of the Accountant General of the Federation, Office of the Auditor General of the Federation, Accounting Officers for Ministries, Departments and Parastatals and Relationship between these officers). Accountability and Corruption in Nigeria (Principle of Accountability, Nature and Causes of Corruption, Ways of Curbing Corruption, Institution Set-up to curb corrupt practices of public Acting officers such as: (i) Code of Conduct Bureau; (ii) ICPC; (iii) EFCC etc. Constitutional provision on punishment for corrupt practices. Taxation and the constitution.

## **BUS 1301 BUSINESS MATHEMATICS I**

This course covers the fundamentals of mathematics. Essentially, the course is designed to equip students with quantitative skills they will require in other management courses (and other related disciplines). Topic will cover Number systems. Indices, Surds and logarithms. Polynomials. Remainder and factor theorems. Polynomial equations. Rational functions. Partial fractions. Fields. Ordered fields. Inequalities. Mathematical Induction. Permutations and combinations. Binomial theorem. Sequences and series. The quadratic equation and function. Relation between the roots and the coefficients. Complex numbers. Addition. Subtraction, multiplication and division. Argand diagram. De-Moivre's theorem, n-th roots of

complex numbers. Elementary set theory. Venn diagrams and applications. De-Morgan's laws. Trigonometry. Elementary properties of basic trigonometric functions. Addition formulae and basic identities. Sine and cosine formulae. Half angle formulae. Area of a triangle.

### **BUS 1203 INRODUCTION TO BUSINESS**

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

### **BUS 1205 BUSINESS COMMUNICATION SKILLS**

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

### **ECO 1201 ECONOMICS THEORY AND PRINCIPLES I**

The course covers the nature of economic science, the basic principles of economics, economic problems and tools of economic analysis. Demand and supply analyses, elasticity and its applications. Types of production, law of production, long run and short run costs, revenue functions. Elementary treatment of wages, rent, interest and profit.

### **FMS 1201 INTRODUCTION TO MANAGEMENT SCIENCES METHODS**

The course is intended to introduce students to management sciences, management science approach to problem solving, management science modelling techniques, research methods in management in management sciences, theories of scientific management, introduction to corporate governance and management information system

### **GSP 1202 USE OF LIBRARY, ICT AND STUDY SKILLS**

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

### **ACC 1306 PRINCIPLES OF ACCOUNTING II**

This course will focus on Partnership Accounts covering Partnership business, Partners' share of profits, Partners' current and capital accounts, Account for changes in partnership (admission, retirement and dissolution, change of interest and treatment of goodwill on admission/retirement. Amalgamation of

partnerships, Conversion of partnerships to Limited companies. Not-For-Profit Entities' Accounts to include, Receipt and payment account, Income and expenditure account and Balance Sheet. Incomplete Records to include Accounts from incomplete records and Statement of Affairs, Departmental Accounts, Branch (Home and Foreign) Accounts, Bill of exchange.

### **ACC 1304 ETHICAL ISSUES IN ACCOUNTING**

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

### **BUS 1302 BUSINESS MATHEMATICS II**

The course introduces students to Solution of trigonometric equations. Inverse trigonometric functions. Functions. Concept and notation. Examples. Composition, exponential and logarithmic functions. Graphs and properties. Limits and continuity. Introduction to statistics, Techniques for finding limits. The derivative. Calculation from first principles. Techniques of differentiation. Chain rule. Higher order derivatives. Extremum problems. Mean-value theorem. Applications. Indeterminate forms and L' Hospital's rule. Taylor's and MaClauren's series. Curve sketching. Integrations as the reverse of differentiation, as area, as limit of finite sums. Definite integrals. Properties of definite integrals. Applications.

### **BUS 1306 INTRODUCTION TO ENTREPRENEURSHIP**

The objective of the course is to reshape the students' mind set from being employed to become job providers through the use of ample opportunities provided by accountancy profession. This course introduces students to the basics ideas of starting a business in accountancy professions. The course is designed to expose students to numerous opportunities available in the field of accounting such as provision and generation of tax reports, tax planning activities, internal audit outsourcing, financial record keeping, feasibility studies, internal control services, business plan for grants and loans, preparation of financial reports to SMEs. These opportunities if appropriately utilized will provide an avenue of been self-reliant after the completion of their academic degrees. This course used KAB (Know About business) Tool kit developed by the ILO and other techniques to introduce students to the need to become self-employed, how to generate good ideas, how to overcome environmental challenges and how to source funds. The course will deploy experience sharing by professionals in the field of accountancy.

### **ECO 1202 ECONOMIC THEORY AND PRINCIPLES II**

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

### **FMS 1202 MATHEMATICS FOR MANAGEMENT SCIENCES**

The use of mathematics in business; Basic concepts of mathematics; Proportion, ratio, rate and percentages, Set theory, Linear equation, Inequalities, functions solution of quadratic and simultaneous equations; Financial mathematics; simple interest, compound interest, discounting, annuities, perpetuities. Rules of indices and logarithms, series and progression. Basic statistics;

data presentation (frequency distribution, Ogive, quartiles, deciles and percentiles etc.); measure of central tendency, measure of dispersion, permutations and combinations, basic trigonometry, matrices and determinants and coordinate geometry.

### **GSP 1201 USE OF ENGLISH**

This course is to instil students with the Effective communication and writing in English, Language skills, writing of essay answers, Comprehension, Sentence construction, Outlines and paragraphs, Collection and organization of materials and logical presentation, Punctuation. Logical presentation of papers, Phonetics, Instruction on lexis, Art of public speaking and oral communication, Figures of speech, Précis, Report writing.

### **B.Sc. ACCOUNTING 200 LEVEL**

#### **ACC 2305 FINANCIAL ACCOUNTING**

This course is designed to offer a comprehensive understanding of Miscellaneous Accounts to include preparation and treatment of Joint Venture accounts, Consignment accounts, Contract account, Royalties accounts, Hire Purchase accounts, Sinking Fund and Annuities.

#### **ACC 2203: COST ACCOUNTING I**

Introduction to Cost Accounting: Definition and purpose of cost accounting, cost classification and cost terminology. Analysis of cost behaviour pattern. Material costing: stock recording and inventory control, inventory procurement and pricing methods. Valuation, just-in-time purchasing and production. Labour costing: General features, basic methods of remuneration, labour costing and labour cost control, impact on labour cost of job evaluation, merit rating, labour turnover. Overhead costing: Selection and attributable costs, products and departments, overhead classification and analysis, activity based costing. Costing Techniques: marginal costing and absorption costing. Book

keeping entries in Cost Accounting: Integrated and interlocking systems, reconciliation of financial and cost Accounting profits.

### **ACC 2207 BUSINESS LAW I**

The Nigerian Legal System: Common law, doctrines of equity, customs, case law, statutes, international law and treaties. The hierarchy of courts and administration of justice. Industrial arbitration panel (IAP) and tribunals. The constitution as an organic and supreme law in a democratic set-up. Nature of courts and the distinction between civil and criminal liability. General principles of the law of contract.

### **BUS 2201 BUSINESS STATISTICS**

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

### **BUS 2303 PRINCIPLES OF BUSINESS ADMINISTRATION**

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



### **ECO 2301 MICRO ECONOMICS**

Elementary price theory and its applications. Determination of prices and output in perfect markets and imperfect markets, e.g. monopoly, monopolistic competition, oligopoly, duopoly. Pricing of factors of production, e.g. wages, rent, interest and profit. The Classical system, Keynesian system, the Monetarist system. Introduction to economic growth, GNP gap, business cycles, fiscal policy, monetary policy. International monetary system, exchange rate, inflation and deflation, unemployment, stagflation, supply shocks.

### **GSP 2205 LOGIC AND PHILOSOPHY**

A brief survey of the main branches of Philosophy Symbolic Logic Special symbols in symbolic Logic-conjunction, negation, affirmation, disjunction, equivalent and conditional statements law of tort. The method of deduction using rules of inference and bi-conditionals qualification theory. Types of discourse, Nature or arguments, Validity and soundness; Techniques for evaluating arguments; Distinction between inductive and deductive inferences; etc. (Illustrations will be taken from familiar texts, Including literature materials, Novels, Law reports and newspaper publications).

### **GSP 2202 USE OF LIBRARY, ICT AND STUDY SKILLS (DE Only)**

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

### **ACC 2306 FINANCIAL ACCOUNTING II**

Accounting for Specialized Businesses Trustee, Estate Agencies accounts, Farmers accounts, Investments accounts, Leasing accounts, Solicitors accounts. Underwriters accounts, Unit Trust accounts, Voyage accounts, Cooperative Societies accounts, Stock Brokerage accounts, Container account, Introduction to Company Accounts which include Formation of company, Issue of Shares, Redemption of shares.

### **ACC 2204: COST ACCOUNTING II**

Introduction to Decision Making: Uses of Marginal Costing in decision making involving: make or buy decision, close/shut down decision accept or reject decision, replacement of equipment, cost volume profit analysis. Costing Methods: specific order cost, process costing, joints and by products costing and semi costing. Budgeting and Budgetary Control: Budgeting process and organization, preparation of functional budgets, types of budgets such as fixed and flexible budgets, cash budgets and waste budgets, Behavioural aspects of budgeting control. Standard Cost Techniques: types and bases of setting standards, methods of setting standard cost and its uses, introduction to variance analysis. Cost Control Technique: Control and reduction techniques such as value analysis work study, method study, quality control techniques, merit rating, job evaluation, write measurement and cost audit. Developments in Cost Accounting: back flush accounting, life cycle cost, target costing and advanced manufacturing techniques (AMT). Cost control & Cost Reduction.

### **ACC 2208 BUSINESS LAW II**

The law of commercial transactions: Commercial agency–creation of agency, effects of the agent acts, duties of principal and agent, remedies for breach of terms of agency and termination of agency. Sale of goods – obligations of sellers and buyer, conditions and warranties, valid transfer of property, remedies of seller and buyer. Hire purchase and installmental credit

transactions. Right of repression. Land and secured credit transactions concerning the provisions of the land use Act 1978, statutory and customary rights of occupancy, leasehold interest, suretyship, guarantees, indemnity pledge, lien, legal and equitable, mortgages.

### **BUS 2304 MANAGEMENT THEORIES**

The course exposes the students on management theory which addresses how managers and supervisors relate to their organizations in the knowledge of its goals, the implementation of effective means to get the goals accomplished and how to motivate employees to perform to the highest standard. Management theory provides the basis for management practice, and the practice in turn helps to reinforce the development of management theory. Management theories such as systems theory, principles of administrative management, bureaucratic management., scientific management, theories X And Y, human relations theory, classical management and contingency management will be discussed

### **ECO 2302 MACRO ECONOMICS**

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

Nigeria). Perfect Competition, monopoly, monopolistic, oligopolistic markets and the theory of distribution.

### **FMS 2201 INTRODUCTION TO COMPUTER**

History and Development of Computers and its application in business Technology; computer Types: Analog, Digital, and Hybrid. Input and output devices: Data capture, transmission, nature, speed and error detection. The Why and How of Computers; computer application in accounting, insurance, taxation and finance; Data Capture and Validation including Error Detection. Transaction data, master data, payroll and accounting/taxation system and sales process applications like POS and online sales processing. System Analysis and Design online VAT etc.

### **GSP 2203 SCIENCE, TECHNOLOGY AND SOCIETY**

Scientific methodology, Science and technology in the society and service of man. Renewable and non-renewable resources – man and his energy resources. Environmental effects of chemical plastics, Textiles, Wastes and other materials, Chemical and radiochemical hazards, Introduction to the various areas of science and technology. Elements of environmental studies. Diet, exercise and health, nutritional deficiency diseases, malaria, other infections, hypertension, organ failure, air-borne diseases, sexually transmitted diseases, cancer and its prevention, sickle cell disease. HIV/AIDS: Introduction, epidemiology of HIV, natural history of HIV infection, transmission of predisposing factors to HIV, Impact of HIV/AIDS on the society, management of HIV infection, prevention of HIV. Drugs and Society: sources of drugs, classification of drugs, dosage forms and routes of drug administration, adverse drug reactions, drug abuse and misuse, rational drug use and irrational drug use. Human kinetics and health education: personal care and appearance, exercise and health, personality and relationship, health emotions, stress, mood modifiers, refusal to tobacco, alcohol and other psychoactive drugs.

## **GSP 2222 PEACE STUDIES AND CONFLICT RESOLUTION**

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

## **GSP 2201 USE OF ENGLISH (DE Only)**

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

## **B.Sc Accounting Level 300**

### **ACC 3321 CORPORATE ACCOUNTING I**

Introduction to Company Accounts which include Formation of company, Issue of Shares, Redemption of shares. Accounting Regulatory Framework and Practices, Accounting and Reporting Concepts, International Accounting Standard/ IFRS, Preparation of Financial Statements (Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flow), Analysing and Interpreting Financial Statements.

### **ACC 3303 QUANTITATIVE TECHNIQUES IN ACCOUNTING**

Collection and handling statistical data. Measures of central tendency. Measures of dispersion. Relationship and significance testing. Time series analysis. Index numbers e.g. use of Laspeyre, Paasche, Fisher and Marshall Edgeworth. Probability and sampling. Introduction to Operational Research (OR). Decision Theory. Linear Programming. Inventory and Production Control, e.g. Economic Order Quantity (EOQ) Model. Network analysis, e.g. Critical Path Analysis (CPA) and Programme Evaluation & Review Technique (PERT). Replacement Analysis. Transportation Model Queuing Model.

### **ACC 3215 PERFORMANCE MANAGEMENT I**

To provide an understanding on how organizations use performance management information in strategic planning, control and decision making and to enable students to apply performance management techniques in providing information according to the managerial needs. These include Pricing, Risk and decision making, Modern management accounting techniques, Strategic models and performance management, Strategic performance measurement, Information systems and performance management, e-Business and performance management, Implementing performance management systems, Project feasibility and initiation, Project management, planning and control.

### **ACC 3317 PUBLIC SECTOR ACCOUNTING AND FINANCE I**

The economic environment and role of the public sector. Main sources of revenue and capital finance. The roles of revenue collection agencies. The role of the Federation Accounts Allocation Committee. The charges to the Consolidated Revenue Fund. The revenue collection procedures and monitoring. Grants as source of revenue to State and Local governments. Expenditure and revenue framework of public finance. Borrowing policy and

public debts. Debt management strategies and inter-public sectoral fiscal relations, Nigeria's experience with revenue allocation. The Constitutional and Regulatory Framework of Public Sector Accounting. The provision of the Finance (Control and Management) Act of 1958, as amended. Financial Regulations for Federal and State Governments, and the Financial Memoranda for Local Government Councils. Federal Treasury Accounting Manual. Fiscal Responsibility Act, 2010. Public Procurement Act, 2007. The Generally Accepted Accounting Principles applicable to the Public sector, Local and International Sources. Nigerian Extractive Industries Transparency Initiative (NEITI). Structure, governance and standard setting process of IPSASB. Public Sector Accounting Concepts and Pronouncements. Standardization of Federal and State Governments reporting formats in Nigeria. Cash and Accruals basis accounting and public sector accounting. Relevant International Public Sector Accounting Standards (IPSAS). Planning and Budgeting in Public Sector. Medium-Term Expenditure Framework. Annual budget in the public sector. Rolling Plans and Perspective Plans. Budgeting Process and Budgetary Control. Projects appraisal in the public sector. Dimensions of project performance such as availability, efficiency, outcome, effectiveness and accessibility.

### **ACC 3219 MANAGEMENT INFORMATION SYSTEM**

This is an appreciation course in computer application to management decision making. Topics include definition of Management Information System and definition of basic concepts and terms. Information and decision making; Information in business, Levels of information, Management reports, Information from data and Information cost and value; system analysis, principles of system design and documentation. Information needs of management, nature of management, decisions design and implementation of management information system, system software, multi-programming, etc. Application of management information system, dbase management system to

typical business problems. Other topics include real-time and on-time system networking, cost-benefit analysis evaluation, costing/pricing of computer services. Application of accounting software's.

### **ACC 3311 COMPANY LAW**

Company and the Law (nature and types of companies, formation of companies, memorandum and Articles of Association (MOA & AOA), Prospectus, share capital and debenture, Ultra Vires, members, meetings and resolutions, secretary and secretarial practice, auditor, statutory books, profit available for distribution, holding and subsidiary companies, winding up, power and duties of liquidators and of receivers, acquisition, mergers and take over bids as contained in the companies and Allied Matters Act 1990 as amended). Partnership and Law (the nature and types of partnerships, general and limited partnerships, the partnership deeds, rights and duties of partners, inter relationship between partners and their parties, dissolution of partnership). Banking, Negotiable Instruments, exchange Control & Insurance.

### **ACC 3213: ENVIRONMENTAL ACCOUNTING**

This course is designed to assist students to understand ways in which organizational strategies and resource management decisions impact upon various forms of stakeholder. the course covers the following topics; concept of environmental accounting: definition, objectives and approaches of environmental accounting; Types of environmental accounting: Monetary environmental management accounting (MEMA), Physical environmental management accounting (PEMA), External monetary environmental accounting (EMEA) and Other types of environmental accounting. Student must appreciate the Necessity of Environmental Accounting; Functions and Roles of Environmental Accounting: Internal and External Functions; and Benefits of Environmental Accounting. Other issues to be addressed include: Environmental Conservation Cost and Environmental Conservation Benefit: Economic Benefit



Associated with Environmental Conservation Activities; and Environmental accounting related issues.

### **FMS 3203 PRINCIPLES OF DEPOSIT INSURANCE**

This course is designed to introduce the students to the basic knowledge of Deposit Insurance System (DIS) services in Nigeria and around the world. In addition, the course will expose the students on the rationale behind the establishment of DIS and how the Nigeria Deposit Insurance Corporation (NDIC) operates. The course contents covers the Concept of Financial Safety Net and Deposit Insurance System (DIS), Types of DIS, Sound Accounting and Financial Reporting Regime, Coverage (Scope and Level), Mandate, Powers and Governance, Bank Failure, Failure Resolution, Systemic Financial Crisis Containment and Resolution, Financial Stability Board (FSB), Liquidation & Public Awareness and International Association of Deposit Insurance (IADI)

### **ACC 3302 CORPORATE ACCOUNTING II**

Amalgamation and Absorption to include Mergers and Acquisition, Reconstructions and Reorganizations. Final accounts for specialized companies to cover Banks and Insurance Companies, Pension funds and Property companies. Bankruptcy, Insolvency and Liquidation to include Requirements of the statute and Accounting for Bankruptcy and Insolvency, Legal processes involved in corporate distress, Insolvency and circumstances under which a company may be insolvent. Consequences of receivership and liquidation of corporate entities, Statement of Affairs, Deficiency/Surplus Accounts, Liquidators Accounts. Financial statement analysis and interpretation to covers Ratio analysis and interpretation of financial statements, Ratio Analysis for Working Capital and Statements Cash flows, Limitations of analyses and interpretation of financial statements, Impact of earnings management and creative accounting on the usefulness of ratios.

### **ACC 3304 RESEARCH METHODS IN ACCOUNTING**

The Nature and conceptual foundation of research; identifying the research problem/choosing a research topic and writing a research problem; Ethical guidelines and protocols. Literature searching and critical review. Research design and methods; Sample and Sampling Techniques; Measurement and Scaling in research; Data analysis: Research Instrument and method of data collection; Data analysis and presentation with practical's using statistical packages (such as SPSS, Eview, STATA,; Hypothesis formulation and Testing; Writing the report and documenting the study (Referencing styles and bibliography). Writing a research proposal (Student are expected at end of the course to present or submit a research proposal on business research problem of their choice).

### **ACC 3216 PERFORMANCE MANAGEMENT II**

This course provides an understanding on how organizations use performance management information in strategic planning, control and decision making and to enable students to apply performance management techniques in providing information according to the managerial needs. These include Introduction to strategic management, Entity performance management, Divisional performance, Transfer pricing, Budgetary control systems, Variance analysis, Advanced variance analysis, Relevant costs, Cost-volume-profit (CVP) analysis, Limiting factors and Linear programming.

### **ACC 3318 PUBLIC SECTOR ACCOUNTING AND FINANCE II**

Public Sector Accounting and Financial Reporting. Treasury Cash Book and Transcripts, Cash Management and Borrowing Guidelines, Types of vouchers and their uses, Bank reconciliation statement in public sector. Statutory Financial Statements in Federal and State Treasury including Cash Flow Statement, Consolidated Revenue Fund, Development Fund and Statement of Assets and Liabilities, Statutory Financial Statements in Local

Government Councils and Accounting for public sector contract. Interpret public sector financial statements using relevant and appropriate techniques. Accounting for Public Sector Organizations and Government Business Entity. Public Sector Audit. Legal requirements for audit in the public sector and the roles of the Accountant General and Auditor General. Processes of appointing Auditors in the public sector. Process of auditing public sector financial statements. The roles of National and State Assemblies and Local Government Councils in financial management and control. Financial management and virement procedures.

### **ACC 3318 ACCOUNTING SOFTWARE AND INFORMATION SYSTEM**

Practical Accounting Laboratory extends both the knowledge and skills developed in other areas of accounting learning across the career path of the students. It examines the fundamental principles underpinning practical experience of accounting and financial reporting providing, learners with real world technical skills of accounting, including the preparation and interpretation of accounting electronic information. The course is to expose students to the practical application of accounting learning. At the end of this course student should be familiar with how the following accounting tools are used in real business environment: i. Physical auditing working papers. ii. Filling of Tax assessment forms. iii. Identification and use of general payment vouchers. iii. Physical ledger and journal specimen of organisation. iv. Hands-on application of accounting software such as Peachtree Complete Accounting (Best Software), QuickBooks Online (Intuit), Audit Commander SPSS and other statistical software

### **ACC 3212 FORENSIC ACCOUNTING AND FRAUD EXAMINATION**

The course introduces the students into the specialized area of accounting involving data collection, preparation, analysis, and reporting, which can enable them to have the skills and capacity

to discover/prevent financial fraud and to provide evidence in the case of litigation in a law court. Topics to be covered include presentation and analyses of accounting data and reports related to calculation of: economic damages; bankruptcy; insolvency; securities fraud; computer forensics and professional negligence. The following seven modules should be covered in the course: Forensic accounting; Financial investigation; Fraud examination; Occupational fraud and abuse; Corporate governance and ethical issues; enterprise risk management.

### **ACC 3214 PETROLEUM ACCOUNTING**

History and nature of oil and gas operations -definition of petroleum, origin of petroleum, its industry characteristic and activities, the history of the Nigerian oil and gas industry, the nature of petroleum assets and the process of acquiring it, the upstream and the downstream sectors of the Nigerian oil industry, NNPC and DPR and their roles. Oil prospecting and reserves valuation- steps in prospecting for oil and gas, types of oil and gas wells, estimation and valuation of oil and gas reserves, classification of reserves, oil and gas reserves estimation-arrangements, agreements and contracts in the Nigerian petroleum industry, types of operating contracts in the petroleum industry, contract arrangements in the Nigerian petroleum industry and their operations, financial and fiscal monitoring mechanisms of agreements in the petroleum industry. Accounting principles and standards in the oil and gas industry- application of GAAPS in the oil and gas industry, classification of costs in the oil and gas industry, methods of accounting in the oil and gas industry and accounting standards in the oil and gas industry. Procedures in Oil and Gas Accounting-Basic Accounting transactions, Depreciation, Depletion and Amortization (DD & A), accounting for oil and gas exploration and acquisition costs, accounting for oil and gas development and production costs, accounting for crude oil refining, petrochemical and liquefied natural gas, petroleum products pricing and marketing, typical oil and gas financial statements and oil and gas accounting disclosure. Financial and

fiscal Monitoring Mechanism. Accounting Standards and Auditing in the Petroleum Industry. Financial Accounting Principles followed by oil and gas producers.

## **EPP 3201 ENTREPRENEURSHIP AND INNOVATION**

This course introduces students into Entrepreneurship and corporate governance. This course exposes the students into entrepreneurship and business opportunities for accounting major both at the local and international levels. Topics include definition, concept and classes of entrepreneurship, its phases, entrepreneurial window, youth entrepreneurship, entrepreneurial agencies, challenges, economic and socio entrepreneurship, consultancies, services, various forms of business (one man, partnership and company). Business information, business incorporation, company quotation, seeking for quotation, entrepreneurial idea generation, screening of ideas, business plan, feasibility studies, non-auditing services, pricing of services, management of resources, source/types of entrepreneurial funds, etc. marketing of products/services. Various forms of financial/management consultancy services. Functional areas of business, corporate winding up, Nigerian financial systems, international markets, models of corporate governance, corporate governance framework, issues in corporate governance, and effect of corporate governance on growth and development, management role in corporate governance, a study of corporate governance in Nigeria etc.

## **B.Sc Accounting Level 400**

### **ACC 4301 ADVANCE ACCOUNTING AND THEORY I**

Consolidated Accounts: IFRS 10 Introduction to include the nature of a group and consolidated accounts, Group as a single economic entity, A group of companies: parent and subsidiaries, Situations where control exists, Purpose and nature of consolidated financial statement, The requirements to prepare

consolidated accounts, Exceptions to prepare consolidated accounts, Coterminal reporting dates /Same reporting dates, Uniform accounting policies, Business combinations: IFRS 3. Adjustments for consolidated financial statements (basic) Group structure, Cost of Investment at acquisition date, Pre- acquisition and post-acquisition profits, Goodwill at acquisition date, Consolidated retained earnings, Non- controlling interest. Adjustments for Consolidated Financial Statements (advanced) Acquisition related cost, Acquired intangible assets , Conduct Assets fair value adjustments at acquisition date if any including Fair Value Depreciation Adjustments, Mid-year acquisitions, Intra-group transactions, Group retained earnings at date of consolidation with relevant adjustments, Other Group reserves with relevant adjustment, Non-Controlling Interest (NCI) at date of consolidation relevant adjustments. Consolidated Financial Statements Consolidated Statement of financial position, Consolidated Statement of profit or loss and other comprehensive income

### **ACC 4303 AUDIT AND ASSURANCE**

Nature and scope of auditing. Classification of audit. Code of conduct and professional ethics of auditors. Internal control – study and evaluation. Vouching payments and receipts. Audit of bank and cash transactions and bank reconciliation statements. Valuation and verification of assets and liabilities. The audit of accounts of partnerships. The audit of the accounts of limited liability companies. Qualifications, remunerations, appointments and removal of an auditor. The rights, duties and responsibilities of an auditor. The liability of auditors to the company, the shareholders and the third parties. Important cases bearing on the points. The types of auditor's reports.

### **ACC 4313 TAXATION**

Concept, objective and principles of taxation. Historical development and functions of taxation in Nigeria: Types and sources of tax in Nigeria: Relevant tax authority and

determination of residence: Business profits and expenditure, more chargeable: Individual relief, allowances and assessment: Commencement, cessation of employment and trade and changes in accounting year: Relief for losses and capital allowance; Partnership taxation: Settlements, Trust and Estates. Double taxation relief and capital gains tax. Finance Act

### **ACC 4307 STRATEGIC FINANCIAL MANAGEMENT I**

The nature, purpose and scope of corporate finance: Goals and objectives of corporate finance: Principles of corporate governance: The nature and structure of Nigerian financial institutions, including their legal framework: The nature and development of the Nigerian Capital Market: The nature and functions of money and capital market as well as the instrument being used in each: The concept of working capital management. The impact of information and communication technology on financial management: Capital market analysis and risk management: Sources and costs of finance: The concepts of financial leverage, business and financial risk, risk and returns to include portfolio analysis, CAPM and APM: Capital market efficiency: Test and implication of market efficiency.

### **ACC 4209 MANAGEMENT AND CORPORATE GOVERNANCE**

This course exposes students to the management question. It also covers various issues related to good governance. The course will cover an overview of management, theories of management, the servant leader, leaders as change agents, qualities of leadership and problems of leadership in Nigeria. Also the course will cover the issues on transparency, accountability and rule of law, due process and global perspective of good governance.

### **ACC 4311 PROFESSIONAL ACCOUNTING PRACTICE**

This course is designed to place students in in accounting firms, banks, SMEs and other industrial environment to enable them gain practical experience. Supervisors will be assigned to every

student to assess their performance in the work environment. Students are to report their experiences.

### **EEP 4201 VENTURE CREATION AND GROWTH**

The course equips the students with the analytical tools for understanding the dynamics of the business environment in a globalized world. It enables the students to acquire the latest methods and means of developing strategic decisions. It also exposes the students to the dynamics of strategy, conceptual frameworks and models for the analysis of competitive situations and rudiments of strategic management. Topics to be covered include: corporate strategy relating to the environment, and opportunities and constraints facing business organizations, with particular reference to the following strategic areas: organization; execution and evaluation of decisions; corporation and society; corporation and government; and case studies and analysis

### **ACC 4316 ADVANCED ACCOUNTING AND THEORY II**

Consolidation of Associates companies, Consolidation of Joint Venture and joint arrangement (IAS 8 and IFRS 11). Complex Group to cover two or more Subsidiary consolidation (Direct Holding in subsidiaries), Sub-subsidiary Consolidation (indirect holding or vertical group), Group statement of cash flow. Consolidation after Change in Group Structure.; Business combinations achieved in stages, Acquisition in a subsidiary after control is achieved, Disposal in a subsidiary where control is retained, Disposal in a subsidiary where control is lost, Where control is lost and Subsidiary turns into Associate, Where control is lost and Subsidiary turns into trade investment, Where all the shares in a subsidiary are disposed of, Changes in ownership upwards and downwards in a subsidiary.

### **ACC 4318 ADVANCED AUDIT AND ASSURANCE**

Auditors' liabilities, Audit in computerized environment, Value for money audit, Audit of special institutions-Bank, Insurance



companies, Pension funds etc, Back duty investigations, Audit guidelines, Letter of representation e.t.c

### **ACC 4306 ADVANCED TAXATION**

Companies' income tax administration, CITA, Assessments of companies, profits chargeable, objections, appeals, collection, recovery and repayments. Pioneer companies, Banks and Insurance companies, Transport and telecommunication companies, Petroleum profits tax, Capital gains and Capital transfer, Double taxation relief, Value Added Tax and Stamp duties. Transfer pricing, Tax practice and administration, Tertiary education tax, Information Technology tax, Tax audit and tax investigation. Finance Acts

### **ACC 4320 STRATEGIC FINANCIAL MANAGEMENT II**

Portfolio analysis. The market model – capital assets pricing model (CAPM). Arbitrary pricing theory. Active and passive dividend policies. Factors influencing dividend policies. Cash dividend Vs stock dividend. The irrelevance or relevance of dividend policy to the value of the firm and its shares. The Miller and Modigliani and traditional views on dividend policy to the value of the firm and its shares. The impact of perfect and imperfect markets. Relation between corporate strategy and financial strategy. Long – term financial planning. Capital restructuring, take-over, leverage buy-out, divestment including commercialization and privatization and the concept of ‘golden shares’. The impact and effects of government regulations on mergers and acquisitions. International dimensions of corporate finance. International financial markets and their associated risks. Exchange rates determination. Methods of financing foreign trade. Multilateral lending institutions such as the IMF, the World Bank Group, the Paris Club, the London Club and other multinational banking and financial institutions like ADB Group and West African Monetary Authority. Recent issues in financial management, corporate governance, corporate strategy, information and financial management of small and medium scale

enterprises, management techniques including swaps, options puts, futures.

### **ACC 4210 INTERNATIONAL ACCOUNTING**

Definition of International Accounting, users of international accounting information and their information needs. Factors influencing the development of international financial reporting (such as accounting and world politics, economic globalization, international trade and foreign direct investment, stock exchange market, share ownership, international monetary system. Causes of international differences in accounting practices (culture, legal system, providers of finance, taxation, accident of history, level of inflation etc). International classification of financial reporting, harmonization of accounting standards, reasons, obstacles and measurement, the role of Financial Reporting Council of Nigeria (FRC) the role of international bodies and other regional bodies. Convergence of accounting standards. Political lobbying on accounting standards, accounting for Multinational Enterprises (MNEs), impact of inflation in the financial statements of MNEs, foreign currency transaction & translation, international financial statement analysis, international auditing, international managerial accounting and international taxation. Development of International Accounting Standards: -Objectives and procedures; International and domestic standards: harmonization, convergence, adoption e.t.c; Influencing factors and institutions; Issues and challenges. Foreign currency translations, conversions and exchange rates issues. Analysis of foreign financial statements. Impact and considerations of inflation in international accounting. International auditing. International taxation: - double taxation; cross border transactions/transfer pricing; international tax treaties.

### **ACC 4212 ISLAMIC ACCOUNTING**

The Course is aimed at introducing the students of Accounting to the Accounting system needed for reporting the result of operations and financial positions of Islamic Financial Institutions

and other Shari'a compliant businesses in theory and practice. The specific objectives of the Course are to : (i) make students understand the concept and necessity of Islamic Accounting; (ii) make the students appreciate the sources and bases of Accounting in Islam; (iii) make the students appreciate effort at standardization of Islamic Accounting practices globally; (iv) make students appreciate similarities and differences between Islamic Accounting System and Conventional Accounting System, among other objectives. At the end of the Course, students would be able to have deep understanding and intimate knowledge of the following important lessons: Sources and Bases of Islamic Accounting, External users of Islamic financial Report and their information needs, Verse 282 of *Surah Al-Baqrah* in the glorious *Qur'an as a Key to Islamic Bookkeeping*, Similarities and differences between conventional and Islamic accounting systems, Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI), Standards (FAS, IAS, IES, ICGS and SAS) Issued So Far by AAOIFIs, Conceptual Framework for Financial Reporting in Islamic Accounting System, Disclosures in the Financial Statements of Halal businesses, Murabaha, Mudharaba, Musharaka and Musawara (mamamama) Accounting, Salam and Parallel Salam Accounting, Ijarah and Ijarah Muntahia Bittamleek Accounting, Istisna'a and Parallel Istisna'a Accounting, Accounting for Investment in Sukuk, Shares and Similar Investments, Objectives and principles of Islamic auditing, Testing for Compliance with Shari'ah Rules and Principles by an External Auditor and Code of ethics for Islamic accountants and auditors

### **ACC 4414 RESEARCH PROJECT**

Project work comprises an original study of a current local or international taxation problem. The aim is to help students develop the ability of identifying specific problems and make use of various concepts, tools and techniques to arrive at appropriate solutions. The project is intended to provide the students with the opportunity to practicalize the principles of problem definition,

data gathering, and analysis and report presentation learnt in ACC 3304 (Research Methods in Accounting). Students are to conduct a systematic field research on a contemporary taxation issue approved by the Department under an assigned supervisor. The report must be of high quality of a minimum of 50 pages typed on 12 font size, double line spacing using Times New Roman. The report must be prepared following the approved format by the Department.

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## SECTION SIX

### ACCOUNTING FOR GPA & CGPA

#### INTRODUCTION

The Department has the policy of issuing statements of results to its students or their sponsors at the end of each semester. This is a clear show of accountability on the part of the Department. Sponsors (parents, employers or scholarship boards) or students themselves could approach their level co-coordinators for their statement of results, when the results are approved for pasting by the senate. The statement of results are in letter grades.

It is, therefore, surprising that at the end of every semester, many students, especially those at the lower levels, stare at their results on the notice boards with astonishment as if they were arrived at through the use of some magical manipulations or through some spiritual formulae or just through allocation of marks. To be more surprising, many students do not understand the full meaning of the abbreviations: GPA and CGPA normally attached to their results. Notwithstanding this fact, every student, whether he/she likes it or not is subject to the dictates of the GPA and CGPA. Thus ignorance of the GPA and CGPA mathematics is not an excuse!

#### CGPA AND GRADING SYSTEM

The G.P.A (Grade Point Average) is a very important academic phenomenon. Thus, an understanding of the concept of GPA will mark a turning point in a student's reading time – table. For one thing, the final CGPA (Cumulative Grade Point Average) will be used to place every student in one of five categories as follows/

- |      |                         |                       |
|------|-------------------------|-----------------------|
| i.   | First Class Hons.       | = CGPA of 4.50 – 5.00 |
| ii.  | Upper Second Class Hons | = CGPA of 3.50 – 4.49 |
| iii. | Lower Second Class Hons | = CGPA of 2.40 – 3.49 |
| iv.  | Third Class Hons        | = CGPA of 1.50 – 2.39 |

- v. Pass = CGPA of 1.00 – 1.49
- vi. Fail = CGPA of 0.00 – 0.99

A thorough understanding of the system will enable any determined student to Plan his/her reading time table in a way that will enable him/her beat the various CGPA boundaries that make great difference in student's placement.

Again, at the lower levels, the categorization (v) is being used to put a student on probation in the first instance and, if there is no improvement (i.e. obtaining a CGPA of at least 1.00), the student would be advised to withdraw from the Department.

#### CALCULATION OF GPA

GPA is a fixed mathematical calculation quite easy to understand, even by non-mathematics student. In other words, you do not need an accountant in order for you to account for your GPA. Basic knowledge of the computational techniques in this handbook can do the magic!

GPA is the average of Grade Points of student's performance in various course units offered per semester. The Grade Points are derived from actual percentage score obtained in a given course unit as follows:

PERCENTAGE	LETER GRADE	POINT
70% - 100%	A	5
60% - 69%	B	4
50% - 59%	C	3
45% - 49%	D	2
40% - 44%	E	1
00% - 39%	F	0

In order to determine the Weighted Grade point for the performance of a student in a course unit, multiply the Grade point obtained in the course unit by the credit load of the course unit. Do the same for the entire course units offered in the semester. Now, you can find the GPA for the semester by adding up all the Weighted Grade Points obtained in the above calculation, and dividing the sum by the total value of the credit loads of the entire course units offered in the semester.

One can use the course unit's code number to determine the credit loads. In essence, the first number in the code is denoting the level year of study in which the course unit is offered; and the second number in the code denotes the credit load of the course unit. For example, ACC 3202 mean a level III course unit, carrying 2 credit loads.

Let us Practicalise the above calculation with the result of a level 1 student of Accounting whose scores for a semester were as follows: ACC 1301 – 56%; ACC 1303 – 51%; BUS 1301 58%; BUS 1203 – 34%; BUS 1205 – 55%; ECO 1201 – 48%; GSP 1201 – 60%; FMS 1201 – 71%.

The GPA for the semester will be calculated as follows:

COURSE UNIT	SCORE GRADE	LETTER POINT	GRADE LOAD	CREDIT	WEIGHTED GRADE
ACC 1305	56%	C	3	3	9
ACC 1307	51%	C	3	3	9
BUS 1301	58%	C	3	3	9
BUS 1203	34%	F	0	2	0
BUS 1205	55%	C	3	2	6
ECO 1201	48%	D	2	2	4
GSP 1201	60%	B	4	2	8
FMS 1201	71%	A	5	2	10
				<u>19</u>	<u>55</u>

NOTE: Weighted grade point = Grade Point x Credit Load.  
Therefore, GPA for the semester =  $55/19 = 2.89$  approximately.

1.00 is the cutoff CGPA for Probation and Withdrawal (on second Probation).

### CALCULATION OF CGPA

As is the case with GPA, many students are yet to understand the calculation of CGPA, that is, cumulative Grade Point Average. The CGPA is NOT the average of the GPA for two semesters or for any number of semesters. CGPA is calculated by adding the weighted Grade Points obtained in ALL the course Units offered right from the first semester of level one up to the end of a given session (or up to a point in a student's program) and dividing the sum by the total value of the credit loads of ALL the course Units offered by the students, right from level one.

In other words, all the course Units taken by the student, right from her/his very first semester in the University to the present time are listed down, the way we did above while computing GPA, then the weighted grade points of these course Units are found (i.e. grade points x credit loads) and summed up. Finally the credit loads of these entire course Units are summed up and used to divide the sum of the weighted grade points. The result will be the CGPA.

One can also use your GPAs to find your CGPA. But this, of course, depends on your knowledge of the respective GPAs for all the semesters you have spent in the University. This can be done by multiplying each semester's GPA by the total credit loads taken for the semester. The results of these multiplications are added together and the sum arrived at is divided by the sum of credit loads taken for all the semesters.



### **COLLECTION OF SEMESTER STATEMENT OF RESULTS**

Students should be exercising their rights of collecting their semester's statement of results from their level coordinators, once results are approved by the senate. Failure to exercise this right is what is leading to too many missing results; wrong recording of results and unfair determination of students' performance.

### **CONDUCT AND PROCESSING OF EXAMINATIONS**

Please note that the department attaches importance to the following issues relating to conduct and processing of examinations:

(a) ***Proper Invigilation:*** Proper and efficient invigilation is central to the smooth conduct of the examinations and to minimizing incidences of examination misconduct. The department draws the attention of invigilators to the need for them to attend all invigilation sessions in time, and to be vigilant. By the regulations, only academic and technical staff (where appropriate) should serve as invigilators. In particular, security personnel and attendants shall not serve as invigilators. Such personnel are to stay outside the examination halls and assist the invigilator with **external events only** when the need arises. Copies of the revised General Examinations and Admissions Regulations (GEAR) were recently distributed to freshly admitted students, and copies might have been given to staff members. Attached to this memorandum is an extract of Parts 8 and 9 of the Regulations for the guidance of invigilators.

(b) ***Pass Mark and Grading System:***

According to the General Examination Regulation and Administration, the following is the new examination pass mark and grading system:

<b>SCORE (Marks)</b>	<b>GRADE</b>
0 – 39	F
40 – 44	E
45 – 49	D
50 – 59	C
60 – 69	B
70-100	A

**(c) Marking the Scripts and Processing the Examinations**

**Results:** Processing of examinations include timely marking of the scripts, disposal of cases of examination misconduct, and processing and approval of the results.

**INVIGILATION PROCEDURES**

**Duties of an Invigilator**

- a Only academic staff members and technologists attached to academic units shall serve as examination invigilators.  
The duties of an invigilator are as follows:-
- b To arrive at the examination room at least 30 minutes before the examination and ensure mat it is correctly laid out with desks, chairs, answer booklets, any other material required for the paper. He should see that there are spare answer booklets, etc, and that a clock is visible to ail candidates. He should ensure that any books or papers left near desks are removed.
- c To receive from the Faculty Examinations Officer the sealed packet of question papers and to open it in the presence of the candidates, 15 minutes before the examination begins and check it for number of copies and me availability of required materials.
- d To admit all candidates ten minutes before the examination is to commence. Before starling the examinations he should ensure that candidates are fully

- informed of any special instructions relevant to the examination, and are reminded to fill their attendance register. He writes the time (as shown by local clock) of starting and finishing the examination on a board.
- e To exercise continuous vigilance over the behaviour of candidates and at intervals check the desks of candidates for the presence of unauthorized materials. Conversation between invigilators, etc, should be kept to a strict minimum during an examination.
- f After the examination has begun, to direct the attendants to check that no books, etc, have been hidden in toilet areas.
- g To notify the Faculty Examinations Officer promptly of any case of illness or irregularity in the conduct of examinations or of a lack of any materials.
- h If any student is found to be, or is suspected of, infringing the provisions of Part 9 of these Regulations or in any way cheating or disturbing the conduct of the examination, the Invigilator shall take possession of any relevant evidence, fill the relevant form, obtain statement(s) from the student(s) concerned by giving him the relevant form to fill and/or make them sign exhibit and report to the Faculty Examinations Officer immediately. The student(s) concerned shall be allowed to continue with the examinations provided no disturbances are caused,
- i The Faculty Examinations Officer shall report all cases of suspected examination malpractice to the Dean. The Dean shall cause preliminary investigations to be made to assemble exhibits, conduct interviews, give the accused a chance to defend themselves, and obtain statements from all concerned, and forward the report (including exhibits and other relevant documents) to the Senate Standing Committee on Examination Malpractices within one month of completion of the examinations. The Committee will investigate the case

- further and report to Senate, recommending the action to be taken,
- j To announce the time to the candidates 15 minutes before the end of the examination, and to observe strictly the prescribed duration of the examination.
  - k Ten minutes before the end of the examination, to arrange for candidates **to** be prevented from leaving.
  - l On completion of the examination, to ensure that each candidate's script(s), together with unused scripts, etc, are collected from his desk before permitting any candidate to leave his place. Also to double check the number of answer scripts, bearing in mind the number of candidates present and the fact that the work of one candidate may spread over more than one answer script.
  - m After the examination, to hand the scripts, attendance register, examinations malpractice reports and exhibits (if any) and unused examination materials to -the Faculty Examinations Officer, obtaining a receipt for the relevant number of scripts as prescribed in Part 7.5.
  - n The Invigilator, or Senior Invigilator if there is more than one, is personally responsible for ensuring strict observance of all conditions prescribed in Parts 7 and 8 of these Regulations, and for preserving secrecy and security of examination materials, including the completed answer scripts, while in his charge. He is in control of procedure in the examination room throughout the period of the examination and no person may enter the room or make announcements to candidates without his prior approval.

## **DISCIPLINE DURING EXAMINATIONS**

- a It shall be the responsibility of each student to make sure that (s)he is registered for the appropriate examinations and be sure of the dates, times and places of the examinations for which he is registered; also to ensure

- that he is in possession of any identity document prescribed for the examinations,
- b The appropriate University unit shall ensure that identity documents are available to students at least two weeks before each examination.
  - c Each candidate should be at the examination room at least ten minutes before the advertised time of the examination. He is required to supply his own writing and drawing instruments. He is also required to supply any other examination aids of which the provision is prescribed in the rubric of the question paper, and announced to candidates in advance, as being his own responsibility.
  - d A student shall bring his/her identity document to each examination and display it in a prominent position on his/her desk.
  - e Any book, paper, document- examination aid (except as may be provided for in the rubric of the question paper and announced to the candidates in advance) handbag or briefcase which is brought to the examination room must be deposited at the Invigilator's desk, or a place designated for the purpose, before the start of the examination. In no circumstances must it be placed on or near any candidate's writing desk.
  - f Each student shall sign in by completing a line on the attendance register - writing his/ her registration number, name, answer booklet number and department and then signing. Students should be advised to note their serial number and attendance register number (in case there are more than one registers) for the ease of signing out,
  - g Each student shall also sign out after submitting his/her answer script by signing the appropriate column of the attendance register.
  - h A student shall write his/her examination number, but not his/her name, distinctly on the cover and on every

- page of the answer booklet- as well as on any extra sheets used,
- i The use of scrap paper, question paper, toilet tissue, etc, for rough work is not permitted. All rough work must be done in answer booklets and crossed neatly through, or in supplementary answer sheets which must be submitted to the Invigilator.
- j A candidate arriving late shall be admitted up to thirty minutes after the start of the examination, but he shall not be allowed extra time. If he arrives more than thirty minutes late but before one half of the total duration of the examination has elapsed, the Invigilator may at his discretion admit him if he is satisfied that the candidate has good reason for his lateness, and provided that no candidate has already left. No candidate shall be admitted after half the duration of the examination has elapsed. The Invigilator shall report on all those admitted late to the Faculty Examinations Officer who shall inform the Chief Examiner, The Chief Examiner shall recommend to the Board of Examiners whether to accept the student's paper or not.
- k A student may be permitted by the Invigilator to leave the examination room during the course of an examination provided that:-
- No student shall normally be allowed to leave during the first thirty minutes or the last ten minutes of the examination.
  - A student leaving must sign out and hand his script to the Invigilator before leaving if he does not intend to return.
  - A student who leaves the examination room shall not be re-admitted unless throughout the period of his absence he has been continually under the supervision of an invigilator or Examination Attendant.

- l No student shall speak to any other student or, except as essential, to the Invigilator or make any noise or disturbance during the examination. Smoking is not permitted in the Examination hall during any examination.
- m A student must not directly or indirectly give assistance to any other student or permit any other student to copy from or otherwise use his papers. Similarly a student must not directly or indirectly accept assistance from any other student or use any other student's papers.
- n A student shall not use a handset in the examination hall for any purpose; **and doing so is an offence.** All handsets are not allowed into the examination hall.
- o A student is responsible for protecting his work so that it is not exposed to other students.
- p Any student accused of involvement in examination malpractice should fill in the prescribed form giving his/her own version of events. A student that fails to fill the form is denying him/herself an important opportunity.
- q At the end of the time allotted, each student shall stop writing when instructed to do so and shall gather his scripts together. He shall remain at his desk until all candidates scripts have been collected, and he has been given permission by the Invigilator to leave. It shall be the candidate's responsibility to ensure that his/her answer scripts are collected by a University official in the examination room before he/she leaves.
- i Except for the printed question paper, a student may not remove from the examination room or mutilate any paper or other materials supplied,

## **SECTION SEVEN**

### **MAJOR STANDING COMMITTEES OF THE DEPARTMENT**

In order to promote academic and professional excellence in the Department, the following standing committees are operational:

1. Committee for Accounting Research and Education (CARE)

Activities of the Committee include:

- i. Staff development seminars on topical accounting issues, to be organized weekly or fortnightly.
- ii. Annual National Conference on accounting themes.
- iii. Speakers' series on international accounting issues. This is to be done through invitation of local and international scholars to present papers or give talks.
- iv. Researches in accounting to increase the global competitiveness of the catchments area of Bayero University, in particular, and Nigeria in general, through staff and students efforts.
- v. Organization of accounting roundtable meetings with accounting executives to discuss topics of critical importance to their firms.
- vi. Participation in (and sponsorship of) international conferences.
- vii. Publications of Bayero University International Journal of Accounting, Auditing and Taxation.
- viii. Consulting and other programmes to meet the specific needs of companies.

The Committee has a Coordinator, Deputy Coordinator, Member and a Secretary.



### Achievements of the Committee

This Committee has from inception to date promoted a distinctive research oriented culture among the staff of the Department, based on the firm belief that through it, we can achieve intellectual leadership in our field and contribute to government policy and corporate standing. This culture also embraces our M.Sc. students who are encouraged to publish results of their researches.

The effort has encouraged many staff to engage in and publish the results of their research works. Members of staff have contributed to many academic journals in various institutions of learning within the country, as a result of this effort.

In recognition of the fact that the purpose of education can no longer be reduced to the transmission of learning or the mastery of job-related skills, since education literally means “drawing-out”, enabling learners to achieve their full potential, CARE has since its inception, tried to make research projects one of the most rewarding experience of students academic life. This was made possible through the development of themes and sub-themes for students’ projects in every academic session, thereby developing the students’ capacity for original, independent thinking and creative research. Efforts are being made to publish, on annual basis, a booklet of abstract of the students’ projects and supervisors’ reports on the problems addressed by the students, methodologies adopted, their findings and recommendations.

The Committee also published the proceedings of the First, Secon, Third and Fourth National Conference on Ethical Issues in Accounting and supervisors report booklet for DAA 2001/2002 attachment programme, tagged “Accounting and Internal Control systems in Practice”.

The Committee has also sustained the departmental seminar series, during the period under review, especially as the

Committee plays vital role in the conduct of M.Sc. and PhD seminar. It has also invited practitioners who made presentations which were well received by the University community.

As at the end of the period under review, the Committee has completed arrangements for the publication of the 13th edition of Bayero International journal of Accounting Research (BIJAR). “We are what we repeatedly do. Excellence then is not an act but a habit.”

It is our hope that in the next academic year, the Committee will explore into its other activities which include: speakers’ series on international accounting issues: organizations of accounting roundtable meetings with accounting executives to discuss topics of critical importance to their firms: consulting and other programmes to meet the specific needs of companies.

## 2. Committee on Academic and Professional Linkages (CAPL)

Activities of the Committee include:

- i. Forming effective linkages with local and international accountancy professional bodies and institutions.
- ii. Forming effective linkages with Accounting Departments of Nigerian Universities, Polytechnics and Colleges of Education.
- iii. Forming effective linkages with Accounting Departments of Overseas Universities and Polytechnics.
- iv. Organization of staff exchange programmes with Universities and Polytechnics in Nigeria.
- v. Sourcing of scholarships and fellowships for staff to pursue higher degree or post doctorate programmes in overseas universities.
- vi. Organization of effective staff and students exchange programmes with foreign universities.

- vii. Sourcing of research grants for staff and students with good research proposals.

The Committee has a Coordinator, Deputy Coordinator, Member and a Secretary.

#### Achievements of the Committee

CAPL has, in the period under review, established an effective linkage with the Institute of Treasury Management and Financial Accountants of Nigeria (ITMFAN). This resulted to the conferment of membership on all academic staff of the Department at different status, by the Institute. The Committee, at the end of the period under review, has been making efforts in the same direction to establish linkage with the Institute of Certified Public Accountants (CPA).

Another remarkable achievement recorded by the Committee was the successful hosting of the ICAN accreditation team, which secured accreditation for the B.Sc. Accounting programme of the Department for a period of 4 years. The Vice-Chancellor wrote officially to congratulate the department, which is an indication that the University authorities are pleased with the efforts of the Committee.

The Committee has also established effective linkage between the members of academic staff of the Department and publishers of electronic journals, where staff can access journals through <http://search.epnet.com>, using their individual passwords. The entire members of staff are pleased with this effort.

The efforts of the department with the Institute of Treasury Management and Financial Accountants of Nigeria (ITMFAN) has led to the introduction of Masters in Treasury Management, which has been operational since 2004/2005 session. This is in recognition of the fact that interdependence is a higher value than independence.

The Committee, through its Liaison officer at University of Dundee in Scotland, has established a strong linkage with the Department of Accounting and Business Finance of that University, resulting into the acquisition of more than 400 copies of books and journals in the subjects of Accounting for the Department. Arrangements are also made to enter into a 'staff exchange' programme between the two departments.

There is no doubt that the efforts of the Committee have opened the door to personal intellectual fulfillment in Accounting research and exciting career in the teaching profession.

The committee has established a robust linkage with the ACCA Nigeria. ACCA have granted exemption in Seven (7) courses for graduate of Bayero University Kano, the highest in public institution in Nigeria. A memorandum of understanding (MOU) has been signed with ACCA. With the signing Bayero University Kano will function as an ACCA- affiliated Tuition Provider and provide ACCA based tutorial services to prospective and current ACCA students. It will also serve as an ACCA computer-based examination (CBE) Centre. BUK and conduct joint seminars, conferences and other activities identified in the annual work plan.

In addition, the Department is currently enjoying the recognition and respect of other relevant professional bodies, like the Institute of Chartered Accountants of Nigeria (ICAN), Chartered Institute of Taxation of Nigeria (CITN), the Association of National Accountants of Nigeria (ANAN), the Institute of Cost and Management Accountants (ICMA), the Institute of Treasury Management and Financial Accountants of Nigeria (ITMFAN), the Institute of Internal Auditors of Nigeria (IIAN), the Institute of Certified Public Accountants of Nigeria (ICPAN), , etc

. Products of the Department have gained membership into these professional bodies either by passing their qualifying examinations or by direct membership. These testify that the degree we offer carries maximum market value, and genuinely

improves our students' career prospects. This will surely enable our graduates to meet the challenges posed by the evolving economy.

### 3. Committee on Students Development (CSD)

Activities of the Committee include:

- i. Providing effective advice and control over the activities of the students association (NUASA).
- ii. Organization of orientation programmes for new students (Diploma, Degree and PG).
- iii. Providing guidance and counseling services for students with difficulties in their programmes.
- iv. Representing the Department in all faculty or university committees on students' issues, e.g sports committee.
- v. Comforting international students in the Department.
- vi. Liaising with CAPL on students exchange programmes.
- vii. Sourcing scholarships and other grants for accounting students of the Department.
- viii. Scouting for jobs and other opportunities for the products of the Department (Diploma, Degree and PG).

The Committee has a Coordinator, Deputy Coordinator, Member and a Secretary.

#### Achievements of the Committee

In the period under review, CSD has organized orientation programmes for the new students of 2022/2023 academic session. The essence was to familiarize the students with the new environment, the functions and structures of the Department and the faculty and the University system as a whole. The orientations were organized separately for undergraduate and sub-degree students.

The Committee provided its guidance and counseling services to students, especially those with difficulties in their programmes. It also provided effective advice and control over the activities of Accounting Students Association (NUASA).

The Committee has secured scholarship from Alhaji Yahaya Usman Kansila a Philanthropist and business mogul has sponsored many students to write the qualifying examinations of the Accounting Technician Scheme (ATS) of the Institute of Chartered Accountants of Nigeria (ICAN) of which some have already qualified as Chartered Accountants. Similarly, Many copies of books covering Accounting, Taxation, Management and other related books were donated to the Department by Alhaji Ahmad Idris The Committee is making efforts to secure more scholarships, fellowships and other academic or professional aids that would benefit Accounting students, especially the intelligent indigent ones among them.

Slowly but surely, the committee is gradually making its impact felt by the students of the Department.

## SECTION EIGHT PROFILE OF ACADEMIC STAFF

S/No.	Name	Qualifications	Rank
1	Professor. Kabiru Isa Dandago	PhD, M.Sc., MBA, BSc FCA, FCIT,	Professor
2	Professor Aliyu Sulaiman Kantudu	PhD, M.Sc., MBA, M.Sc., FCNA, ACIT	Professor
3	Professor. Bashir Tijjani	PhD, M.Sc., MBA, B.Sc., MTMFA, FCNA	Professor
4	Professor Muhammad Liman Muhammad	B. Sc, M.Sc., MBA, B.Sc.,ACIT, MTMFA	Professor
5	Professor Junaidu Muhammad Kurawa	PhD, M.Sc., MBA, B.Sc., CPA, CNA	Professor
6	Professor Dije Muhammad Suleiman	PhD, M.Sc., MBA, B.Sc., CPA, FCNA	Professor
7	Professor Hannatu Sabo Ahmad	PhD, M.Sc., MBA, B.Sc., CPA, CNA.	Professor
8	Professor Kabir Tahir Hamid	PhD, M.Sc, MBA, B.Sc. FCIFC, FIDRP, ACTM,CPA, CNA, ACS	Professor
9	Professor Ibrahim Magaji Barde	PhD, M.Sc, MBA, B.Sc.,ATMFA	Professor
10	Professor Muhammad Aminu Isa	PhD, M.Sc, B.Sc.,CNA, ACS	Professor
11	Professor Sadiq Rabi Abdullahi	PhD, M.Sc, B.Sc.,FCA, ACS	Professor
12	Professor Ishaq Alhaji Samaila	PhD, M.Sc, B.Sc.,FCA, ACS	Professor
13	Dr. Maimuna Adamu Salihu	PhD, M.Sc., B.Sc., CPA	Senior Lecturer
14	Dr. Rabi'u Ado	PhD, M.Sc, B.Sc.,MTMFA	Senior Lecturer
15	Dr. Naja atu Bala Rabi	PhD, M.Sc.,B.Sc, ACIT	Senior Lecturer
16	Dr. Zaharaddeen Maigoshi	PhD, M.Sc., MBA, B.Sc., FCA	Senior Lecturer
17	Dr Usman Kofar Wambai	PhD, M.Sc.B.Sc	Senior Lecturer
18	Dr. Mas'ud Usman Ibrahim	PhD, M.Sc, B.Sc.,ACA	Lecturer I
19	Dr. Mukhtar Musa Bako	PhD, M.Sc, B.Sc.,FCA	Lecturer I
20	Dr Zaharaddeen Abdullahi	PhD, M.Sc., B.Sc.,	Lecturer I
21	Dr Sunusi Ridwan Ayagi	PhD, M.Sc., B.Sc., ACA	Lecturer I
22	Dr Rashida Lawal	PhD, M.Sc., B.Sc.,	Lecturer I
23	Dr Kabir Ibrahim	PhD, M.Sc., B.Sc.,	Lecturer I
24	Dr Muhammad Salisu	PhD, M.Sc., B.Sc.,	Lecturer I

Department of Accounting, Bayero University, Kano-Nigeria

25	Shamsuddeen Mamuda Ali	M.Sc., B.Sc.,	Lecturer I
26	Usman Muhammad Adam	M.Sc., B.Sc.,	Lecturer I
27	Aisha Ummi Ali	M. Sc, B.Sc	Lecturer II



## **SECTION NINE**

### **DEPARTMENTAL EXTERNAL EXAMINERS**

The following are the External Examiners of the Department:

Professor Muhammad Tanko  
Professor Ekoja Benjamin Ekoja  
Professor Musa Inuwa Fodio  
Professor Taiwo Olufemi Asaolu  
Professor Suleiman A. S. Aruwa  
Professor Salisu Abubakar  
Professor Shehu Usman Hassan  
Professor Musa Abubakar Yelwa  
Professor Olubukunola Uwuigbe

The Department has its external examiners a team of seasoned academics of high repute from various universities in different parts of the country. Professor Muhammad Tanko, is with the Department of Accounting, Kaduna State University, Kaduna while Professor Ekoja Benjamin Ekoja is a Professor at the Department of Accounting, University of Jos. Professor Musa Inuwa Fodio and Professor Suleiman A. S. Aruwa are with the Department of Accounting, Nassarawa State University, Keffi Nassarawa State, Professor Taiwo Olufemi Asaolu is with the Department of Accounting, Obafemi Awolowo University, Ile-Ife, Professor Salisu Abubakar is with the Department of Accounting, Ahmadu Bello University, Zaria, Professor Shehu Usman Hassan is with the Department of Accounting, Federal University, Kasheri, Gombe State, Professor Musa Abubakar Yalwa is with the Department of Accounting, Usmanu Danfodio University, Sokoto and Professor Olubukunola Uwuigbe is with the Department of Accounting, Covenant University, Otta Ogun State.

## **SECTION TEN**

### **DEPARTMENTAL HONORARY MEMBERS**

#### **HONORARY MEMBERS**

Alh. (Dr.) Umar Yakubu Dan-Hassan, CNA

Alh. Muktari Dangana, FCA

Alh. Muhammad Bulama, FCA

Alh. Abdu Gimba, ACA

Alh. Isyaku Umar Tofa (Dan'adalan Tofa)

Alh. Saidu Dattijo Adhama

Dr. Shamsuddeen Usman

The above technocrats and professionals, who are men of honour and integrity, with vested interest in the development of accounting profession in Nigeria, have continued to play an indispensable role as part of the technical crew of the Department.

They jointly and severally articulate ideas and strategies for the Department and they participate actively in the Departmental seminars. Most of them participated actively in the 2<sup>nd</sup> National Conference on Ethical Issues in Accounting.

We remain thankful to late Professor Musa Abdullahi (the former-Vice-Chancellor), for seeing sense in conferring the honorary membership of the Department on them.

**SECTION ELEVEN**  
**THE NON-TEACHING STAFF OF THE**  
**DEPARTMENT**

S/N	NAME	RANK
1	Muhammad Alhaji Idris	Secretary
2	Ali Musa	Chief Typist
3	Yusuf Abdu Sarki	Care Taker I
4	Haruna Lawal	Driver
5	Yahaya Isa	Care Taker II

The Departmental supporting staffs have continued to be very hardworking, creative, initiative, honest and obedient. The Department remains thankful to the dynamic Registrar of the University for deploying to it such a powerful support-team, whose efforts, skills, experiences and talents are being enjoyed in bringing about smooth running of the Department.

**SECTION TWELVE  
DEPARTMENTAL RESPONSIBILITIES**

S/N	NAME OF STAFF	RESPONSIBILITIES
1.	Dr Maimuna Adamu Salihu	Head of Department
2	Prof. Ishaq Alhaji Samaila	Coordinator, PhD Accounting
3	Dr Zaharaddeen Abdullahi	Coordinator, M.Sc. Accounting,
4	Dr. Kabir Ibrahim	Coordinator, Professional Masters
5	Dr. Muhammad Salisu	Coordinator Postgraduate Diploma in Accounting
6	Dr Kabir Ibrahim	B.Sc. Accounting Spillover II
7	Dr Sunusi Ridwan Ayagi	B.Sc. Accounting Spillover I
8	Dr Rashida Lawal	B.Sc. Accounting Level 400
9	Usman Muhammad Adam	B.Sc. Accounting Level 300
10	Dr Muhammad Salisu	B.Sc. Accounting Level 200
11	Aisha Umami Ali	B.Sc. Accounting Level 100
12	Prof. Kabir Tahir Hamid	Coordinator, CARE
13	Prof. Sadiq R. Abdullahi	Coordinator, CAPL
14	Prof. Ishaq Alhaji Samaila	Coordinator, CSD

**DEPARTMENTAL BOARD OF EXAMINERS**

1	Dr Maimuna Adamu Salihu	Chairman
2	Professor. Kabiru Isa Dandago	Member
3	Professor Aliyu Sulaiman Kantudu	Member
4	Professor. Bashir Tijjani	Member
5	Professor Muhammad Liman Muhammad	Member
6	Professor Junaidu Muhammad Kurawa	Member
7	Professor Dije Muhammad Suleiman	Member
8	Professor Hannatu Sabo Ahmad	Member
9	Professor Kabir Tahir Hamid	Member
10	Professor Ibrahim Magaji Barde	Member
11	Professor Muhammad Aminu Isa	Member
12	Professor Sadiq Rabiu Abdullahi	Member
13	Professor Ishaq Alhaji Samaila	Member
14	Dr Rabiu Ado	Member
15	Dr Mukhtar Musa Bako	Member
16	Dr. Zaharaddeen Salisu Maigoshi	Member
17	Dr Naja;atu Bala Rabiu	Member
18	Dr Zaharaddeen Abdullahi	Member
19	Dr Sunusi Ridwan Ayagi	Member
20	Dr Rashida Lawal	Member
21	Dr Muhammad Salisu	Member
22	Dr Masud Usman Ibrahim	Member
23	Dr Usman Sani K/Wambai	Member
24	Shamsuddeen Mamuda Ali	Member
25	Usman Muhammad Adam	Member
26	Aisha Ummi Ali	Member
27	Dr. Kabir Ibrahim	Secretary

## **SECTION THIRTEEN**

### **DEPARTMENTAL STRATEGIC PLAN**

Planning is part of our daily lives, because we normally think first before we act. Without planning, an organization or its units can only achieve little because it is like a blind person groping around. That organization would constantly be in danger of running into encumbrances. The process of thinking first and deciding on what to do before actually doing it is the best approach to higher achievements. Proper planning is, therefore, a secret of success because it makes an entity effective and efficient. It makes management easier because it contains what is to be done, how it is to be done, when it is to be done and who is responsible for doing it.

In recognition of the above statement, on August 14, 2003, the Departmental Board at its 23<sup>rd</sup> meeting, constituted a committee of seven members to deliberate on how to properly position the young department for the future. To achieve effective deliberations, the Committee was given terms of reference. The Board expected the Committee to document key deliberations and recommendations in a report- The Strategic Report. The Committee organized Interactive sessions with other members of the Department, including honorary members; reviewed Departmental activities and programmes; and thoughtfully considered the feelings and aspirations of Departmental staff, students, University authorities, regulatory bodies and the larger community. The Committee concluded its reviews and deliberations and prepared the strategic report, which was approved by the Departmental Board in February 2004.

A key outcome of the Committee's reviews and deliberations is a proposed vision and mission statement for the Department. In addition, specific goals and objectives have been set to achieve

the mission statement and ultimately the vision of the Department. To reaffirm the underlying philosophy of the Department, the committee has recommended key values that define how people should conduct themselves. Specifically, the committee has helped to define in its report, values for Staff, Students and quality for Departmental services.

The following are the objectives of the strategic plan:

1. To review and define the goals and objectives of the Department in line with NUC's requirements and those of relevant professional bodies.
2. To formulate a long-term plan for the achievement of the Department's goals and objectives, and ultimately its vision.
3. To set in motion action plans that will help in proper positioning of the Department in order to make it more relevant to the immediate and remote environment of the University.
4. To set out specific tasks that will lead to the growth of the Department.
5. To provide basis for Departmental programmes and activities.
6. To evaluate the Department and its activities/functions in relation to the needs of the environment being served by the University.
7. To identify appropriate performance evaluation criteria/process for staff, students and programmes/activities.

The Department is now vigorously pursuing the plan, with each member squarely facing relevant challenges. Thanks to members of staff that served in the strategic planning committee. Copies of the strategic plan have been circulated to all the principal officers of the University, the Strategic Planning Secretariat of the University and the honorary members of the Department.

## **SECTION FOURTEEN**

### **OTHER ACTIVITIES**

#### **PUBLICATION OF BAYERO INTERNATIONAL JOURNAL OF ACCOUNTING RESEARCH (BIJAR)**

The Department published, the Bayero International Journal of Accounting Research (BIJAR) Copies of the Journals are available for sale at the Bayero University bookshop at an affordable rate. Efforts are currently been made for a new edition of the journal and also to make the journal online.

#### **CHARACTER BUILDING EXERCISE**

A very recent innovation of the department is the introduction of Character Building Exercises (CBE) program, designed to be a Mentor-Mentee Relationship scheme. The Scheme is aimed at developing high quality ethical/moral students with strong ethical background right from Level One of the degree program. It is also expected to close the wide gap between students and lecturers, so that the students could feel free to approach their lecturers for guidance, counselling and assistance on academic as well as personal matters, just as in the relationship between children and their parents.

The program is designed in two phases. Phase One is for the First Semester and it covers group discussions on Self Presentation and Self Accounting, Positive Thinking, Goal Setting and accomplishment, Self-Assessment of Inner Strength (SWOT Analysis), Future Plan in life and participation in physical exercise (Sports). Phase Two is about appreciation of the ethical behaviours of Nigerian Heads of Government, Frontline Politicians, Religious Leaders, Billionaire Businessmen and Women, Past and Present Vice Chancellors of BUK and participation in Sports.



The two phases of the program have contributed a lot in developing the students' self-confidence, presentation skills, communication skills, interpersonal skills, ethical/moral behaviours, patriotism, knowledge and respects for elders, sportsmanship and its spirit and being ambitious in life. In just one year of the commencement of the program, a lot of positive changes have been noted in those students that passed through it.

In the course of Phase One, every mentor was allocated a maximum of 13 students, while in Phase Two the number increased to a maximum of 17 students. Meetings are organized 5 times for a maximum of 2 hours each in the Office of the mentor or in a small classroom to conduct the first 5 exercises and the sixth exercise (which is physical) is conducted in a sport arena. All the 6 meetings could be conducted in a minimum of 6 days in a week or a maximum of 6 weeks (with each exercise covered in a week for a maximum of 2 hours).

A philanthropist, Alhaji Usman Yahaya Kansila, was so impressed with the concept of the program and decided to sponsor the production of the CBE Manual for distribution free of charge to the mentors and mentees. He also sponsored the provision of refreshment during the conduct of each of the 12 exercises for both the first and the second semesters.

The participating mentors and mentees are of the view that this students' development and welfare program should be adopted as a University-wide program and be made a two or three credit carrying course, in view of its glaring importance to the present and future lives of the students.

