

## **DIPLOMA PROGRAMME IN MANAGEMENT STUDIES**

### **A. The Programme Design and Objectives**

This Diploma course in Management Studies is designed to produce diplomats with a thorough knowledge of principles and modern techniques of business administration, financial operations of different types of businesses and to lay a strong foundation for an accounting career in the public and private sector of the economy. At the end of the course, students would have acquired detailed theoretical/technical knowledge of business management skills in Business Administration, Banking and Finance and Accounting. These skills should place the diplomats in middle management positions in organizations as well as qualify them for admission into higher degree programmes.

The specific details of the theoretical/technical knowledge and skills that Diplomats in each of three areas of Management Studies are expected to possess are listed below, programme by programme.

#### **Business Administration**

The Diplomats of Business Administration should possess the following theoretical/technical and management skills:

- i. Apply basic Quantitative Techniques in Business Decisions and Analysis.
- ii. Assist in designing Business Policy and Strategic Management plans.
- iii. Apply computers in undertaking basic business management plans.
- iv. Appraise alternative investment options
- v. Apply economic principles in managerial decision making
- vi. Assist in designing marketing and financial management policy/procedures in business organizations.
- vii. Assist in formulating business and management strategy for coping with business environment changes.
- viii. Assists in putting in place an effective communication framework and conflict resolution mechanism in business organization.
- ix. Assist in conducting performance appraisal of personnel in business organizations
- x. Operate and manage a small/medium business entity.

#### **Banking and Finance**

The Diplomats of Banking and Finance should possess the following theoretical/technical and management skills:

- i. keep records of assets and liabilities of an institution
- ii. analyze and interpret financial statements
- iii. appraise customers credit worthiness and loan application forms/proposals
- iv. advise clients on investment decisions
- v. assist in setting and operating the accounting systems of any business in the economy
- vi. assist in the preparation of short and long term budget plans
- vii. collect, collate and analyze relevant financial information to aid superior officers/management
- viii. carry out all range of financial services in the private and public sectors.
- ix. Employ moderate methods and equipment in carrying out simple managerial functions
- x. Write reports and other documents that will assist management in taking optimal financial decisions
- xi. Engage in investment/project appraisal.

## **Accounting**

The Diplomats of Accounting should possess the following theoretical/technical and management skills:

- i. prepare the final accounts of all types of business organization including group accounts and consolidated accounts
- ii. set and assist in setting and operating the accounting systems of any business in the economy
- iii. analyze and interpret financial statements
- iv. advise clients on investment decisions
- v. prepare draft of audit programmes
- vi. lead stock-taking teams for audit purposes
- vii. prepare budgets, fix and appraise standard costs and analyze variances for control purposes
- viii. provide information for price fixing and marketing strategies
- ix. collect, collate and analyze data for feasibility reports/project appraisal
- x. carry out special investigation on how the financial resources of companies are been used.
- xi. Advise on and carry out the registration/formation of new companies
- xii. Employ moderate methods and equipments in carrying out simple managerial functions
- xiii. Interpret basic statistical data.

## **B. Guidelines and Regulations governing courses leading to the Diploma in Management Studies**

### **Guidelines**

#### **a. The Programme**

A programme of courses shall be provided leading to a Diploma in Management Studies with options in Business Administration, Accounting and Banking & Finance to be denoted by the letters DBA, DAC and DBF.

#### **b. Duration**

The part-time programme for Diploma in Management Studies in each of the options shall last for three years.

#### **c. Admission requirements**

Basically, admission to the programme and its options shall be through application forms and the following candidates shall be eligible.

1. Holders of SSCE or GCE (O/L) with at least Four Credits including English Language, Mathematics and Economics. Accounting may be substituted for Economics for those applying for the Accounting option.
2. Holders of Grade Two Teachers' Certificate with at least two years of relevant work experience.
3. Exceptionally mature candidates who do not possess any of the qualifications listed in 1 and 2 above but have cognate worked experience for at least five years and have at least passes in five subjects including English language in WASC or GCE (O/L) or SSCE may be considered for admission into the programme.

## D. Regulations

### Regulations I: Programme Administration

- i. Instructions shall be by courses within the department and practicum. Candidates will be required to take the approved combination of courses as Senate, on the recommendations of the Board of Distance Learning Studies (BDLC) may from time to time determine. Lectures will be given for thirteen weeks.
- ii. Approved combination of courses for the alternative options shall comprise of compulsory, required and elective courses. However, some courses shall cut across the three options. **Compulsory:** Specified Course which a student must take and pass at the level of 40 %.**Required:** specified course which a student must take and pass at the level of 30 %.**Elective:** specified course which a student takes in other to make up the required additional units for the award of the degree.
- iii. A programme of course shall be provided leading to the award of a Diploma in Management Studies with option in Business Administration, Accounting and Banking & Finance which may be awarded with distinction, credit or pass.
- iv. A student shall be required to take an approved combination of courses as approved by the Senate, on the recommendations of the Faculty Board, may from time to time determine.
- v. Courses shall be evaluated in terms of course units. A course unit is defined as series of fifteen one-hour lecture or a series of fifteen three-hour' practical projects of an equivalent combination of these types of instruction.
- vi. There shall be three levels of courses Numbered 111-199, 211- 299 and 311-399..
- vii. To qualify for a pass, a candidate must have obtained an aggregate of 40% - 49% in the 60 units considered.

### Regulation II: Registration and Examinations:

- a. Not more than 1 course shall be examined in one paper
- b. The time allowed for any one written paper shall not be less than 1 hour or more than 3 hours:
- c. Other forms of assessment may include practical, practicum examinations, inspection of project work and special reports:
- d. There shall be a panel of examiners for each course. Each panel shall consist of the external examiner and not less than two internal examiners one of whom shall be designated chief examiner. Each panel shall be responsible for setting and moderating the questions paper(s), marking the answer scripts for each course. The panel shall jointly sign the draft question papers and the examination results before these are submitted to the examination officer. The absence of a member of a panel except the external examiner shall not affect examination results. The external examiner shall participate in the conduct of 300 level examinations and the determination of the overall results in accordance with the general regulation relating to the duties of the external examiners.
- e. All courses shall be graded out of a maximum of 100 and the minimum pass shall be 40; the following grading system with numerical values and remarks shall be used for course.
  - No student may register for less than 21 or more than 27 course units each year or less than a total of 63 course units in the three Calendar years.

- To earn a Diploma, all compulsory courses must be taken and passed at the required level of 40%, and all required courses must be registered for, taken and passed at a required level of 30%.
- All courses shall be examined during the session in which they are taken and candidates will be credited with the number of course units which they have passed
- A student who has obtained less than 12 course units by the end of the first year will be given a letter of warning
- A student who has obtained less than 10 course units at the end of the first year shall be asked to withdraw from the course
- A candidate who has obtained less than 20 course units by the end of the second year of registration shall be required to withdraw from the course.
- A candidate shall not formally be permitted to qualify for the award of the Diploma until he/she has completed a period of study of three calendar (on part-time basis) years.
- A candidate may be allowed to resit an examination in the compulsory and required courses at the next available opportunity.
- To be considered for the award of a Diploma, a candidate must have been credited with a minimum of 60 units.
- Attendance is compulsory in all the courses for which candidate is required.
- Courses are denoted as **compulsory, required** or **elective**.
- The list of successful candidates for the Diploma shall be published with following classifications distinction, credit, merit, and pass; with names in each category arranged alphabetically.

### **Regulation III: Determination of Results**

- The cumulative grade point average system shall be used for the determination of the class mark and the class of degree.
- The CGPA of a candidate will be determined by the sum of the weighted grade point divided by the total units taken through the degree programme
- Candidates may be award a mark of distinction, credit, merit or pass on the basis of performance in the course.
- To qualify for a distinction a candidate's CGPA must be in the range of 6.0-7.0.
- To qualify for a credit, a candidate's CGPA must be in the range of 4.6-5.9.
- To qualify for merit, a candidate's CGPA must be in the range of 2.6-4.5
- To qualify for pass, a candidate's CGPA must be in the range of 1.0- 2.5

<b>viii.Numerical Values</b>	<b>Point</b>	<b>Remarks</b>
70% and above	7	Distinction
69%- 65%	6	Credit
60%-64%	5	„
55% -59%	4	Merit
50%-54%	3	„
45%-49%	2	Pass
40%-44%	1	„
0%-39%	0	Fail

- The result of a course examination shall be submitted by the Chief Examiner to the Examination Officer who after consultation with the Dean of education shall provisionally publish the list of successful candidates in the course.
- An Examiners Meeting shall be held at the end of the session to consider candidates who have qualified for the award of the Diploma.

- xi. At the end of every academic year, each student shall be issued with provisional examination result. Students who qualify for the award of the Diploma shall be issued with transcript of their academic performance in the University.

### **C. DESCRIPTION AND DISTRIBUTION OF COURSES DURING THE THREE YEARS OF THE PROGRAMME BY OPTIONS**

#### **Suggested List of Courses**

The following are the list of suggested courses by programme options.

#### **(a) Business Administration Option**

##### ***First Year (100 Level)***

GMS 101, GMS 102, GMS 103, DBA 111, DBA 112, DBA113, DBF 111, DBF 112, DAC 111. **(9 Courses of 27 Units)**

##### ***Second Year (200 Level)***

DBA 211, DBA 212, DBA 213, DBA 314, DBA 215, DBA 216, DAC 211, DAC 212, DAC 213, DBF 214 **(10 Courses of 30 Units)**

##### ***Year Three (300 Level)***

DBA 311, DBA 312, DBA 313, DBA 314, DBA 315, DBA 316, DBA 317, DBA 318, DBA 319, DBA 320, DBA 321, DAC 320. **(12 Courses of 36 Units)**

#### **(b) Accounting Option**

##### ***First Year (100 Level)***

GMS 101, GMS 102, OMS 103, DBA 111, DBA 112, DBA 113, DAC 111, DBF 111, DBF 112. **(9 Courses of 27 Units)**

##### ***Second Year (200 Level)***

DAC 211, DAC 212, DAC 213, DBA 211, DBF 214, DAC 214, DAC 215, DAC 216, DAC 217, DAC 218, DAC 219. **(11 Courses of 33 Units)**

##### ***Year Three (300 Level)***

DAC 311, DAC 312, DAC 313, DAC 314, DAC 315, DAC 316, DAC 317, DAC 318, DAC 319, DAC 320, DBA 321. **(11 Courses of 33 Units)**

#### **(c) Banking and Finance Option**

##### ***First Year (100 Level)***

GMS 101, GMS 102, GMS 103, DBA 111, DBA 112, DBA 113, DAC 111, DBF111, DBF 112. **(9 Courses of 27 Units)**

##### ***Second Year (200 Level)***

DAC 211, DAC 212, DAC 213, DBA 211, DBF 211, DBF 212, DBF 213, DBF 214, DBF 215, DBF 216. **(10 Courses of 30 Units)**

##### ***Year Three (300 Level)***

DBF 311, DBF 312, DBF 313, DBF 314, DBF 315, DBF 316, DBA 321, DAC 320 **(8 Courses of 24 Units)**

**Note: Students may take courses from other programmes to supplement and/or complete their units.**

## **Course Description**

### **General Courses**

<b>GMS 101</b>	<b>Managerial Economics (C) 3 Units</b> Application of economic principles to managerial decision making. Topics may include: demand, costs and market structure and their relation to pricing, product choice and resource allocation; industrial organization; agency theory and personnel economics.
<b>GMS 102</b>	<b>Law and the Business Environment (C) 3 Units</b> Historical development of legal institutions, the judicial process, and impact of the law upon individual and business decision making; Introduction to issues of product liability and consumer protection. Workers rights and protection. Organization and regulation of business ethics, and the judicial system
<b>GMS 103</b>	<b>Business Statistics (C) 3 Units</b> Statistical methods used in business research, analysis and decision making; preparation and presentation of data, frequency distributions, measures of central tendency and dispersion, statistical inference, regression and correlation.

### **Business Administration**

<b>Course Code</b>	<b>Course Description</b>
<b>DBA 111</b>	<b>Introduction to Business Administration (C) 3 Units</b> Overview and elements of Business Administration: the legal , social and economic perspectives of scope and character of business, functions of business organizations, type of ownership, organization and management
<b>DBA 112</b>	<b>Business Communication (R) 3 Units</b> Types of Organizational Communication Structures. Personal and social relationship effectiveness, through readings and exercises involving non-verbal communication, constructive feedback. Dealing with anger and conflict resolution.
<b>DBA 113</b>	<b>Nigerian Business Environment (R) 3 Units</b> Concept of Organization and business environment. Models and concepts of interrelationships between organization and relevant business environments source of input, and consumption of output. Measurement of the major aspects of business environment. Factors affecting public and private organizations in Nigeria: the laws, conventions, socio-cultural practices, beliefs, economic structure, finance, monetary, and fiscal policies of the government. The National Development plan, and National Rolling Plan, and business activities in Nigeria

	methods of forecasting trends and changes in the business environment. Business and management strategy for coping with business environment changes.
<b>DBA 211</b>	<b>Management Theory and Practice (C) 3 Units</b> Definition and Concepts of Management. Management theory and theory of formation. Features of management theory. Interrelationship between management theories and management models. Scope of management dynamics; and responding to management dynamics. Management practice premised on good management theory. Obstacles to useful management theories development in Nigeria. Ethical and socio-cultural issues and management. Case study analysis.
<b>DBA 213</b>	<b>Entrepreneurial Skills Development (R) 3 Units</b> Entrepreneurial: definitions (Entrepreneur, Entrepreneur, management) Theoretical roles, characteristics of Entrepreneur
<b>DBA 214</b>	<b>Principles of Marketing (R) 3 Units</b> Identification and analysis of relevant opportunities and constrains in consumer and industrial target markets. Management of the marketing mix including product planning, distribution institutions and activities, promotion and pricing.
<b>DBA 215</b>	<b>Management of Small and Medium Scale Business (R) 3 Units</b> Business and entrepreneurial skill and functions: types, nature, roles, problems and implication of business ownership. Personnel management in small or medium scale enterprise. Marketing and financial management in small and medium scale businesses. Government policies and survival of small and medium scale enterprises. Small and medium scale businesses and future prospects in Nigeria.
<b>DBA 216</b>	<b>Quantitative Techniques in Business Decisions and Analysis (C) 3 Units</b> Elements of decision analysis. Tools for decision analysis: liner programming formulation and solution; transportation and assignment models; inventory Models Network Analysis-Critical Path Method (CPM) and programme evaluation a Review Technique (PERT); Queuing Theory. Application of various models business.
<b>DBA 311</b>	<b>Organization Behaviour (C) 3 Units</b> Concept of group behaviour. Elementary theories of organizational behaviour: relevance to Nigeria. Impact of group functioning on organizational effectiveness. Decision-making and conflict resolution in groups. Development of strategies for efficient and productive group management. Individual behavioural process: personal system; self concept development, interaction styles. Group behaviour process: informal structure;

	norms of work and play; status-based rewards and punishments, leadership, task distribution and performance appraisal. Determination of group and individual tasks.
<b>DBA 312</b>	<b>Investment Analysis and Portfolio Management (R)</b> Study of Investment Selection and Management. Theory of dynamic behaviour and empirical evidence and issues. Empirical evidence on potential profitability of various investment forecasting rates and individual portfolio. Stock exchange growth structure performance. Portfolio theory of equilibrium structure of assets rises and the nature and measurement of risk. Capital market theory, and current state of empirical evidence of models for evaluating portfolio performance.
<b>DBA 313</b>	<b>Business Policy and Strategic Management (R) 3 Units</b> Organic business function of production, personnel, marketing and finance, management process of corporate planning, budgeting and control, business performance appraisal, managing by objectives, and motivation, strategies and performance of businesses, effects of changes in the environment, strategy implementation, role of employee and managerial behaviour, strategies and policies adjustment to organizational performance experience, the issue of learning and unlearning, strategies in functional areas, marketing and market strategies for Nigerian firms and products, strategies and policies design in the area of research and development, production and procurement, personnel and industrial relations, finance, behavioural and structural strategies for implementing chosen business strategies integrated analysis, development in Nigeria affecting business strategy formulation and implementation
<b>DBA 314</b>	<b>Law of Commercial Transactions (E) 3 Units</b> Legal principles underlying the law of contracts, sales, secured transactions, real property security, bankruptcy and surety-ship.
<b>DBA 315</b>	<b>Management of Human Resources (R) 3 Units</b> Characteristics of labour types: supply and demand. Introduction to organization of the personnel function: manpower planning, motivation, leadership styles, training and development, performance appraisal, disciplinary procedures and employee welfare.
<b>DBA 316</b>	<b>Computer Applications in Business (R) 3 Units</b> Exposure to software packages: Word processing; DBMS, E-Commerce, E-Marketing; E-Banking etc. Basic application of computer to handling payroll processing; problem solving of Linear programming, Queuing, Transportation and assignment problems etc.
<b>DBA 317</b>	<b>Industrial and Personnel Psychology (E) 3 Units</b>

	Psychology as applied to business and industry. Areas of industrial psychology: procedures and human factor research. Basic concepts of individual and group behaviour: individual and social psychology in the area of motivational and organizational research and theory.
<b>DBA 318</b>	<b>Company Law ( E) 3 Units</b> Concept of corporate personality/entity. Evolution of Nigerian company Law. Operation of CAMA: types of incorporation of companies. Issues and types of shares and debentures. Powers and functions of Directors and secretary. Procedures for convening meetings and adoption of resolutions. Reconstruction, mergers, acquisition and liquidation.
<b>DBA 319</b>	<b>Introduction to Industrial Relations ( E) 3 Units</b> Overview of industrial relation theories and systems: Example from selected countries. Collective bargaining practices in developing countries- Africa. Comparative analysis of institutional process and legal status of Trade Unions.
<b>DBA 320</b>	<b>Operations Management (E) 3 Units</b> Examines the concepts for designing, planning and improving manufacturing and service organizations. Topics include enterprise resource planning, facility layout, forecasting, queuing models, inventory management, lean manufacturing, total quality control, and project management
<b>DBA 321</b>	<b>Project Analysis ( R) 3 Units</b> Concept of Investment: definition and classification; project evaluation, Case studies.

### Banking and Finance

<b>Course Code</b>	<b>Course Description</b>
<b>DBF 111</b>	<b>Element of Banking (C) 3 Units</b> Basic concepts of money and credits- definitions, importance, origin, functions and characteristics of money and credit. Evolution and structure of banking- the business of banking, importance of banks, general organization of the banking system, types of banking institutions. Evolution and structure of International Banking- International Bank for Rural Development (IBRD), International Monetary Fund (IMF) etc.
<b>DBF 112</b>	<b>Financial Management (C) 3 Units</b> Nature, scope and purpose of financial management; business financial environment; sources and cost of short, medium and long term finance; sources and problems of new financing; capital structure; capital budgeting; ; management of working capital and current assets; analysis of and interpretation of basic financial statements; business implications of dividend policy and

	valuation of shares, assets and enterprises.
<b>DBF 113</b>	<b>Law and Practice of Banking (C) 3 Units</b> Laws and principles relating to the practice of banking: - Partnership Law, Company Law, Contract Law & of Guarantees, Banking business and negotiable instruments; bankers/customers relationship, banking operations, types of account holders, advances to customers and securities for bank lending.
<b>DBF 211</b>	<b>Analysis of Financial Institutions and Financial Instruments ( R ) 3 Units</b> This course provides the skills necessary to analyze the financial reports of financial services firms (thrifts, mortgage banks, commercial banks, lessons, and insurers) and other firms that hold financial instruments or engage in structured financial transactions. Emphasis is placed on the critical and interrelated roles of fair value accounting information and risk and estimation sensitivity disclosures provided in those reports. Topics covered include the analyzes of investment securities, securitizations, derivatives and hedging, leases, and insurance, and disclosures of interest rate risk and interest income, credit risk and losses, and market risk.
<b>DBF 212</b>	<b>Comparative Banking System (E) 3 Units</b> Various banking system as practiced around the world especially in advanced economies: - Banking system in European Economic Community (ECC), Banking System in Germany, Banking System in the U.S.A, Banking System in Japan etc and the Nigerian Banking System.
<b>DBF 213</b>	<b>Theory and Principle of Finance (R ) 3 Units</b> Theory of Investment and Economic analysis. Theory of interest, cost of capital, share valuation, inflation etc.
<b>DBF 214</b>	<b>Business Finance (R) 3 Units</b> The purpose and organization of financial management. Concept of capital market efficiency and capital assets pricing. Concept and analysis of funds flow. Determinants and implications of dividend policy. Valuation of share, Assets and Enterprise. Risk associated with finance and remedies.
<b>DBF 214</b>	<b>Business Finance I (R ) 3 Units</b> The purpose and organization of financial management. Concept of capital market efficiency and capital assets pricing. Concept and analysis of funds flow. Determinants and implication of dividend policy. Valuation of share, assets and enterprise. Risk associated with finance and remedies.
<b>DBF 215</b>	<b>Actuarial Mathematics and Theory of Interest (R ) 3 Units</b> The binomial theorem series and expansion. Coordinate geometry, transcendental functions limits and continuity. Vector and generating sets, scalar products and

	orthogonality. Mathematical theory and practical problems in compound interest rates and interest discounting, measurement of interest. Accumulated and present values factors, force of interest and discount, varying interest. Annuities and valuation of securities, debentures and Loans, amortization and sinking funds under varying rates of interest. Basic principles of investment. Elements of forecasting.
<b>DBF 216</b>	<b>Nigerian Banking System (C) 3 Units</b> Evolution and Structure of Nigerian Banking-Central Bank of Nigeria, Development Banks, Merchant Banks, Commercial Banks and other Banks.
<b>DBF 311</b>	<b>International Finance (R) 3 Units</b> Traditional balance of payments and exchange rate theories; new open-economy macroeconomics (NEOM); foreign exchange market efficiency and microstructure; models of currency crisis and speculative attack; the economics of exchange rate regime and monetary unions.
<b>DBF 312</b>	<b>Capital and Money Market Analysis (E) 3 Units</b> Financial assets and markets: types of securities and markets. National and International Money markets; foreign exchange markets; hedging of risks. Exchange rate and interest rate determination theories. Stock Exchange, Market Efficiency, Portfolio analysis, Capital asset Pricing Model
<b>DBF 313</b>	<b>Computer Applications in Banking (R) 3 Units</b> Exposure to software packages: Word Processing; DBMS, E-Commerce, E-Marketing, E-Banking etc. Basic application of computer to handling banking and financial operations.
<b>DBF 314</b>	<b>Business Finance II (R) 3 Units</b> Methods utilized by corporate organization in securing and utilizing capital; capital structure and characteristics of alternative forms of capital. Uses, sources and cost of finance: short, medium and long term. Stock exchange and new issues market. Lease financing, business mergers and acquisitions. Methods of financing planning and control: financial statements policy, analysis and interpretation. Capital budgeting and management of working capital. Special financing related problems of unincorporated businesses in Nigeria, especially small and medium businesses.
<b>DBF 315</b>	<b>Corporate Finance (R) 3 Units</b> Introduction to investment appraisal. Methods and criteria of investment appraisal. Net cash flow analysis, investment appraisal and inflation risk. Corporate decision, foreign exchange markets, bonds valuation, models of assets pricing and cost of capital.
<b>DBF 316</b>	<b>Financial Economics (R) 3 Units</b>

	Theory of Capital Budgeting, corporate finance and banking; effects of separation between ownership and control on financial decisions made by firm; design of financial securities, bankruptcy and financial distress, mergers and acquisitions and role of bank lending
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### Accounting

Course Code	Course Description
<b>DAC 111</b>	<b>Introduction to Basic Accounting Processes (C) 3 Units</b> Role of accounting; basic accounting concepts, conventions, methods and procedures in preparing simple financial statements. bookkeeping (books of primary entry, ledgers, reconciliation statements etc.; the trial balance, uses of suspense accounts, preparation of final accounts, differences between cash discount and trade discount, reserves provision etc
<b>DAC 211</b>	<b>Managerial Accounting (C) 3 Units</b> An introduction to the use of accounting information by managers. Topics include the use of accounting information for planning and control, performance evaluation, decision-making, and the statement of cash flows, along with financial statement analysis
<b>DAC 212</b>	<b>Financial Accounting (R) 3 Units</b> Accounting concepts and techniques essential to the administration of a business enterprise: analyzing and recording financial transactions; accounting valuation and allocation practices; preparation, analysis and interpretation of financial statements; international accounting issues.
<b>DAC 213</b>	<b>Financial Statement Analysis (R) 3 Units</b> A study of forms of business organization; source and management of working capital; financial statement presentation; tools of analysis; percentages, comparisons to past performance industry standards, and basic ratios including working capital. ratios of equity, return on equity and return on assets; corporate securities; financing through securities; sources and management of long -term assets, debt, and equity including capital budgeting; expansion and combinations, reorganization, Receivership, and dissolution.
<b>DAC 214</b>	<b>Intermediate Accounting (R) 3 Units</b> Accounting theory; preparation of income statements, balance sheets and statements of changes in financial position; present value and amount concepts; assets, liabilities

	and stockholders equity; price-level accounting; pensions; leases; earnings per share; financial statement analysis; accounting changes and error analysis.
<b>DAC 215</b>	<b>Cost Accounting (R) 3 Units</b> Accounting information for management of manufacturing enterprises; cost records; cost behavior and allocation; product costing and inventory valuation; flexible budgeting; standard costs; responsibility accounting; cost planning and control; and operating decision analysis.
<b>DAC 216</b>	<b>Principles Auditing I (R) 3 Units</b> A course concerned with identification of professional qualifications and responsibilities of an auditor and study of auditing concepts utilized in the investigation and appraisal of economic information. Topics of study will include the role of the auditor in society, professional ethics, auditing standards, professional liability, audit objectives, relationship of risk and materiality to audit strategies, planning and accepting an engagement, audit sampling, and an auditor's concern with internal control.
<b>DAC 217</b>	<b>Internal Audit and Control ( R )</b> The survey of internal auditing principles and concepts. Comparative analysis of internal auditing practices in private and public organizations. Examination of best practices internal auditing.
<b>DAC 218</b>	<b>Accounting Systems ( E ) 3 Units</b> An introduction to systems fundamentals including flowcharting and internal control. A comprehensive application of accounting principles using microcomputers.
<b>DAC 219</b>	<b>Accounting Information Systems I ( R )</b> An introduction to the subject of information system's role in accomplishing the objectives of financial accounting, managerial accounting, tax accounting and auditing. Systems covered include manual accounting, computerized accounting, and Internet electronic commerce applications. Additional topics include internal controls, systems analysis, systems design and systems implementation
<b>DAC 311</b>	<b>Accounting Standards and Practice in Nigeria ( C )</b> An examination of accounting standards in Nigeria; the Nigerian Accounting Standard Board (NASB)- its roles, composition and impacts on practice of accounting in Nigeria. Professional Accounting bodies in Nigeria and their roles in regulating accounting practices in Nigeria.
<b>DAC 312</b>	<b>Principles of Taxation ( R ) 3 Units</b>

	The federal tax system, federal income taxation relating to federal tax system, federal income taxation relating to individuals, corporations, partnerships, and fiduciaries. Federal estate and gift taxes.
<b>DAC 313</b>	<b>Accounting for Governmental &amp; Nonprofit Entities (R) 3 Units</b> Fund accounting as applied to governmental and nonprofit entities; state and federal governments, municipalities, hospitals and universities. Budgets, tax levies, revenues and appropriations, expenditures and encumbrances, various types of funds, and accounting statements.
<b>DAC 314</b>	<b>Fraud Examination and Detection ( R ) 3 Units</b> An introduction to occupational fraud and white-collar crime with a focus on how and why fraud is committed, how fraud allegations are detected, investigated, and resolved, and how fraud can be deterred or prevented.
<b>DAC 315</b>	<b>Advanced Cost Accounting (E) 3 Units</b> This course covers advanced topics in accounting: strategic profitability analysis; cost allocation and resources; quality and Just-In Time Inventory; and investment decisions and management control.
<b>DAC 316</b>	<b>Principles Auditing II (R) 3 Units</b> A course concerned with practical application of professional qualifications and responsibilities of an auditor utilized in the investigation and appraisal of economic information. Topics of study include how to audit each of the following transaction cycles: revenue, expenditure, personnel services, productive, investing, and financing and cash. The audit report and other special reports will also be studied
<b>DAC 317</b>	<b>Public Administration/Fund Accounting (E) 3 Units</b> A course dealing with the principles and applications of fund accounting as it relates to state and local governments. It includes budgeting, accounting, reporting, and auditing for federal government, colleges, universities and hospitals.
<b>DAC 318</b>	<b>Introduction to Data Processing for Accountants (R) 3 Units</b> As applied to the accounting world, in-depth practice in the varied practical applications of Microsoft Excel electronic spreadsheet.
<b>DAC 319</b>	<b>Accounting Information Systems II (R) 3 Units</b> Principles and techniques of database technology as applied to modern accounting information systems, uses of database technology for transaction processing and

	analysis. Systems documentation techniques and the auditing of computerized accounting systems. Format will be lecture, discussion, computer presentations and computer lab assignments
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<b>DAC 320</b>	<b>Financial Controls for Entrepreneurs (R) 3 Units</b> Accounting system design for new ventures, including budgeting, purchasing, collections, payroll taxes, safeguards against error and embezzlement, financial reports, cash management, and banking relationships. Casework, research and fieldwork with selected local businesses.
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