



## **SCHOOL OF BUSINESS ADMINISTRATION, HOTEL & RESTAURANT MANAGEMENT**

### **ACCOUNTING**

The general philosophy of undergraduate training in the accounting 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.

	<b>1<sup>st</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACC 101	Introduction to Accounting & Financial Reporting I	3
ECO 111	Introduction to Economics I	3
ECO 121	Introduction to Economics II	3
BUS 101	Introduction to Business I	2
GST 223	Introduction to Entrepreneurship	3
GST 111	Communication in English I	2
GST 121	Use of Library, Study skill & ICT	2
GST 113	Nigerian Peoples and Culture	2
GST 123	Communication in French	2
	<b>Total semester Credit Units</b>	<b>22</b>

	<b>2<sup>nd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACC 101	Introduction to Accounting & Financial Reporting II	3
ACC 112	Element of Government	2
ACC 114	Business Mathematics I	2
ACC 124	Business Mathematics II	2
BUS 102	Introduction to Business II	2
GST 122	Communication in English II	2
GST 112	Logic, Philosophy and Human Existence	2
GST 125	Contemporary Health Issues	2
	<b>Total semester Credit Units</b>	<b>17</b>

	<b>3<sup>rd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACC 201	Financial Accounting & Reporting I	3
ECO 201	Introduction to Macro-Economics	4
BUS 211	Elements of Management	2
ACC 213	Corporate Finance	3
BUS 213	Statistics	3
ACC 225	Corporate Governance & Accounting Ethics	2
ENT 211	Foundation Course in Entrepreneur	2
	<b>Total semester Credit Units</b>	<b>19</b>

	<b>4<sup>th</sup> Semester</b>	
<b>Course Code</b>	<b>Course title</b>	<b>Credit Units</b>
ACC 202	Financial Accounting&Reporting II	3
ACC 212	Cost Accounting	3
BUS 212	Business Communication	2
ACC 214	Accounting Laboratory & Accounting Application Software	3
BUS 214	Production Management	3
ECO202	Introduction to Macro-Economics	3
	<b>Total semester Credit Units</b>	<b>17</b>

**GST 111: Communication in English I:**

**2Credits**

Effective communication and writing in English Language skills, essay writing skills (organization and logical presentation of ideas, grammar and style), comprehension, sentence construction, outlines and paragraphs.

**GST 122: Communication in English II**

**2 Credits**

Logical presentation of papers; Phonetics; Instruction on lexis; Art of public speaking and oral communication; Figures of speech; Précis; Report writing.

**GST 121: Use of Library, Study Skills and ICT**

**2 Credits**

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.).

**GST 211: History and Philosophy of Science**

**2 Credits**

Man – his origin and nature, Man and his cosmic environment, Scientific methodology, Science and technology in the society and service of man, Renewable and non-renewable resources – man and his energy resources, Environmental effects of chemical plastics, Textiles, Wastes and other material, Chemical and radiochemical hazards. Introduction to the various areas of science and technology. Elements of environmental studies.

**GST 113: Nigerian Peoples and Culture**

**2 Credits**

Study of Nigerian history, culture and arts in pre-colonial times; Nigerian's perception of his world; Culture areas of Nigeria and their characteristics; Evolution of Nigeria as a political unit; Indigene/settler phenomenon; Concepts of trade; Economic self-reliance; Social justice; Individual and national development; Norms and values; Negative attitudes and conducts (cultism and related vices); Re-orientation of moral; Environmental problems.

**GST 123: Communication in French****2 Credits**

Introduction to French, Alphabets and numeracy for effective communication (written and oral), Conjugation and simple sentence construction based on communication approach, Sentence construction, Comprehension and reading of simple texts.

**GST 112: Logic, Philosophy and Human Existence****2 Credits**

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).

**GST 124: Basic Communication in Arabic****2 Credits**

Introduction to Arabic alphabets and writing systems. Elementary conversational drills. Basic reading skills and sentence construction in Arabic.

**GST 125: Contemporary Health Issues****2 Credits**

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.

**ACC 101: Introduction to Accounting and Financial Reporting I****3Credits**

This course is offered in both semesters. It covers the following topics: The Nature and Scope of Accounting: the Functions of Accountants. Accounting Function and Its Relationship with the Information System of Organizations. Accounting Procedure and Systems: Double Entry Book-keeping Systems, the Trial Balance, Accruals, Prepayment and Adjustments: Classification of Expenditure between Capital and Revenue. Methods of Recording Accounting Data: Manual and Mechanical. Trading, Profit and Loss Accounts and Balance Sheets of a sole trader: Accounting Treatment of Control Accounts and Bank Reconciliations. Accounts for Non-Profit Making Organization. *Introduction to Conceptual framework for Financial Accounting.*

**ECO 111:Introduction to Economics I****3 Credits**

The Basic Problem of scarcity and Choice: the Methodology of Economic Science; the General Principles of Resource Allocation; the Concepts of Optimality and Equity; Equilibrium and

Disequilibrium; Micro-economics versus Macroeconomics: Demand, Supply and Price: Types of Resources Allocation Decision; Methods of Resource Allocation in an Economy: Theory of the Firm; Introduction to Welfare Economics.

**ECO 121: Introduction to Economics II**

**3 Credits**

Introduction to Macroeconomics: National Income Determination; the Public Sector in the National Economy; Macroeconomic Policy Objectives and Instruments; Introduction to Money and Banking, Introduction to Economic Growth and Development. Trade Politics with Particular reference to Nigeria.

**BUS 101 Introduction to Business I**

**2 Credits**

This course is offered at both semesters. Topics covered include: the Scope of business: the Character of business from social, legal and economic perspectives. Forms of ownership, organization and Management. Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises.

**ACC 102: Introduction to Accounting and Financial Reporting II**

**3 Credits**

This course is offered in both semesters. It covers the following topics: The Nature and Scope of Accounting: the Functions of Accountants. Accounting Function and Its Relationship with the Information System of Organizations. Accounting Procedure and Systems: Double Entry Book-keeping Systems, the Trial Balance, Accruals, Prepayment and Adjustments: Classification of Expenditure between Capital and Revenue. Methods of Recording Accounting Data: Manual and Mechanical. Trading, Profit and Loss Accounts and Balance Sheets of a sole trader: Accounting Treatment of Control Accounts and Bank Reconciliations. Accounts for Non-Profit Making Organization. *Introduction to Conceptual framework for Financial Accounting.*

**BUS 102: Introduction to Business II**

**2 Credits**

This course is offered at both semesters. Topics covered include: the Scope of business: the Character of business from social, legal and economic perspectives. Forms of ownership, organization and Management. Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises

**ACC 112: Elements of Government**

**2 Credits**

Nature of Politics: Society and Social Organization: The State. The Problem of Law; Constitution and Constitutionalism; Political Ideology. The Classical Heritage, Plato, Aristotle; Stoicism and Pax Romana: Revolt, Towards the Mass Man. Organs of Government (National Governmental Institutions); Public Administration; Political Parties and Pressure Groups; Public Opinion and Propaganda; Elections; International Order.

**ACC 113: Introduction to Computers****2 Credits**

History and Development of Computer Technology. The Why and How of Computers.

Computer Types: Analog, Digital, and Hybrid. Central Preparation Equipment's: Key punch, Sorter etc. Data Transmission, Nature, Speed and Error Detection. Data Capture and Validation including Error Detection. Systems Analysis and Design. The Programming Process: problem definition, flow charting and decision table.

**ACC 114: Business Mathematics I****2 Credits**

Arithmetic (Ratios and Proportions, Simple and Compound interest including Annuity, Discounting and Average Due Date). 2. Algebra (Set Theory and simple application of Venn Diagram, Variation, Indices, Logarithms; Basic concepts of permutation and combinations; Linear Simultaneous Equations; Quadratic Equations; Linear inequalities; Determinants and Matrices. 3. Calculus (Constant and variables, Functions, Limit & Continuity; Differentiability & Differentiation, Partial Differentiation; First order and Second order Derivatives; Maxima & Minima (without constraints and with constraints using Lagrange transform); Indefinite Integrals: as primitives, integration by substitution, integration by part; Definite Integrals: evaluation of standard integrals, area under curve.

**ACC 124: Business Mathematics II****2 Credits**

Statistical Representation of Data (Frequency distribution, Histogram, Pie-chart. 2. Measures of Central Tendency and Dispersion (Mean, Median, Mode, Mean Deviation; Quartiles and Quartile Deviation; Standard Deviation; Coefficient of Variation, Coefficient of Quartile Deviation. 3. Correlation and Regression (Scatter diagram, Coefficient of Correlation, Rank Correlation, Regression lines, equations and coefficients. 4. Index Numbers, Uses and Methods of construction. 5. Time Series Analysis (basic application including moving average; Method of Least Squares. 6. Probability (Independent and dependent events; mutually exclusive events. 7. Theoretical Distribution (Binomial Distribution, Poisson distribution and basic application; Normal distribution and application).

**GST 223 Introduction to Entrepreneurship****2 Credits**

Introductory Entrepreneurial skills: Relevant Concepts: Enterprise, Entrepreneur, Entrepreneurship, Business, Innovation, Creativity, Enterprising and Entrepreneurial Attitude and Behaviour. History of Entrepreneurship in Nigeria. Rationale for Entrepreneurship, Creativity and Innovation for Entrepreneurs. Leadership and Entrepreneurial Skills for coping with challenge. Unit Operations and Time Management. Creativity and Innovation for Self-Employment in Nigeria. Overcoming Job Creation Challenges. Opportunities for Entrepreneurship, Forms of Businesses, Staffing, Marketing and the New Enterprise. Feasibility Studies and Starting a New Business. Determining Capital Requirement and Raising Capital. Financial Planning and Management. Legal Issues, Insurance and Environmental Considerations.

**ACC 201: Financial Accounting & Reporting I****3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

**ACC 202 Financial Accounting & Reporting II****3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3

**ACC 212: Cost Accounting****3 Credits**

A review of history, principles and objectives (in terms of users) of Cost Accounting (information). Preparation and presentation of Cost Accounting information for various users and levels of management as well as various types of businesses. Cost Accounting aspects of Materials, Labour and Over-heads. Integrated and uniform cost accounting. Job (including contract and batch) costing. Process costing; (detailed treatment of joint and by-products as well as spoilage). Marginal costing (break-even and cost-volume-profit analysis). Standard costing and budgetary control-variances and Variance analysis: Quantity, Rate, Cost and Efficiency variances. Behavioral aspects of cost accounting. Topical issues in cost accounting.

**BUS 211: Elements of Management****2 Credits**

Basic Concepts in Management: Management Principles, Functions of the Manager. Planning: Nature and Purpose the organizing function, Department, Line and Staff Authority, Staffing and Directing: Selection of Employees and Managers, Appraisal of Managers, Management Development, Nature of Directing, Motivation Leadership Controlling: the Control Process, Control technique, recent developments in the control Function The Nigerian environment: management problems in Nigeria, Challenges of Indigenization, transferability of Management system.

**ACC 213: Corporate Finance****2 Credits**

This course provides an introduction to the theory, the methods, and the concerns of corporate finance. The main topics include: 1) the time value of money and capital budgeting techniques; 2) uncertainty and the trade-off between risk and return; 3) security market efficiency; 4) optimal capital structure, and 5) dividend policy decisions. This course also studies the major decision-making areas of managerial finance and some selected topics in financial theory. These may include leasing, mergers and acquisitions, corporate reorganizations, financial planning and working capital management, and some other selected topics.

**BUS 212: Business Communication****2 Credits**

Rudiments of Communication: Communication Defined, Elements of Communication, Principles of Communication; Oral, Written and Non-verbal Communication: Language Defined, Non-verbal communication, Listening, Oral and written Communication; Functions and settings of Communication: Functions of Communication, Communication setting; Communication Theories and Models: Linear Model, Interactional Model, Transactional Model etc. Writing and Communication Methods: Writing Defined, stages of Writing, other Aspects of the Writing Process, Corporate and Public Communications, Commercial Communication Method and Letter Writing. Process of Meetings, Conferences, Seminars, Symposium and Debates: Meeting Defined, Conduct, Procedures, Aims and Benefits/Disadvantages of Meetings.

**BUS 213: Statistics****3 Credits**

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.

**ACC 214: Accounting Laboratory and Accounting Application Software****3 Credits**

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. iv. 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 225: Corporate Governance and Accounting Ethics**

**3 Credits**

The course exposes the students into the nature and purpose of ethics in accounting as well as the conceptual importance of ethics in ensuring corporate/business integrity, transparency and accountability. Topics to be covered include: nature, concept and purpose of accounting ethics; importance of accounting ethics; causes and consequences of unethical accounting practices; enforcement of accounting ethics; internal audit/control and ethics; ethical framework of accounting; creative accounting practices; ethical threats and safeguards; relevant accounting standards for accountability and transparency.

### **BUS 214: Production Management**

**3 Credits**

Elements of production; production and process design and management; facility location and layout; modern tools and machinery of production, standards definition, line balancing, automation, production scheduling and control, work study, maintenance of tools and equipment, quality control, inventory control, project planning, forecasting, aggregate planning control and material, resource planning.

### **ENT 211: Foundation Course in Entrepreneurial Studies**

**2 Credits**

This course is made up of 50% lectures and 50% practical. Every student should undertake at least one practical work. The course include: the Historical and Economic role of Entrepreneurship. Theory and the Practice of Entrepreneurship. Starting and managing a new enterprise. Characteristics of entrepreneurs, the identification and evaluation of new venture opportunities, resource utilization, strategy development and successful planning, implementing and launching of new business venture. Analyses of case studies and developing of detail business plan for starting and owning an enterprise.

### **ECO 201 Introduction to Micro-Economics**

**4 Credits**

Micro-economic theory is introduced; other topics include, problem of scarce resources and allocation of resources in product and factor markets with application to Nigerian and other economies; equilibrium concept, possibility of disequilibrium, partial equilibrium and general equilibrium analyses are discussed. Supply and demand theory and the cobweb theory are introduced along with introductory dynamics and consumer behaviour. Other topics include general equilibrium of exchange; production theory; and cost curves. Other topics are pricing and output under perfect competition, imperfect competition, monopoly and monopolistic competition. The course concludes by examining pricing of production factors and theory of comparative costs.

### **ECO 202 Introduction to Macro-Economics**

**4 Credits**

Macro-economic theory is introduced along with national income accounting, macroeconomic aggregates as well as the classical system--namely Keynesian system and the monetarist system. Other topics include domestic economic stabilization, monetary and fiscal policies, price control and inflation.



**GST 211 Environmental and Sustainable Development****2 Credits**

Man – his origin and nature; Man and his cosmic environment; Scientific methodology, Science and technology in the society and service of man. Renewable and non-renewable resources – man and his energy resources. Environmental effects of chemical plastics, Textiles, Wastes and other materials, Chemical and radiochemical hazards, Introduction to the various areas of science and technology. Elements of environmental studies.

**GST 222 Peace and Conflict Resolution****2 Credits**

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.

**GST 224 Leadership Skills****2 Credits**

Transformation is a fundamental shift in the deep orientation of a person, organization or society such that the world is seen in new ways and new actions and results become possible that were impossible prior to the transformation. Transformation happens at the individual level but must be embedded in collective practices and norms for the transformation to be sustained. Leadership Development Programme (LDP) proposes novel approaches to teaching and learning, which emphasizes the practical involvement of participants. It is interactive and involves exercises and actual implementation of breakthrough projects by teams that make difference in the lives of the target population. In this course, leadership concepts comprising of listening, conversation, emotional intelligence, breakthrough initiatives, gender and leadership, coaching and leadership, enrolment conversation and forming and leading teams will be taught.

## ACTUARIAL SCIENCE

Philosophy, Aims and Objective of the programme

To produce skilled manpower who will be able to manage and perform productively in the insurance industry

	1 <sup>st</sup> Semester	
Course Code	Course Title	Credit Units
ACS 105	Introduction to Insurance	3
AMS 103	Introduction to Computers	2
BUA 101	Introduction to Business I	3
ECO 101	Introduction to Economics I	3
INS 105	Introduction to Insurance	3
GST 111	Communication in English I	2
GST 113	Nigerian Peoples and Culture	2
GST 125	Contemporary Health Issues	2
	Total Semester Credit Unit	21

	2 <sup>nd</sup> Semester	
Course Code	Course Title	Credit Units
ECO 102	Introduction to Economics II	3
ACS 106	Basic Mathematics II	3
ACT 102	Principles of Accounting	3
AMS 102	Basic Mathematics	2
BUA 102	Introduction to Business II	3
GST 112	Logic, Philosophy and Human Existence	2
GST 122	Communication in English II	2
	Total Semester Credit Unit	18

	3 <sup>rd</sup> Semester	
Course Code	Course Title	Credit Units
ACS 203	Business Statistics	3
ACS 207	Advanced Mathematics I	3
ACT 201	Financial Accounting I	3
ACT 207	Business Communication	2
ECO 201	Micro-Economic Theory	3
GST 211	Environment and Sustainable Development	2
GST 223	Introduction to Entrepreneurship	2
	Total Semester Credit Units	18

	4 <sup>th</sup> Semester	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACS 202	Introduction to Actuarial Science	3
ACS 204	Quantitative Analysis	3
ACS 208	Advanced Mathematics II	3
ACT 202	Financial Accounting II	3
ECO 202	Macro- Economic Theory	3
GST 222	Peace and Conflict Resolution	2
GST 224	Leadership Skills	2
	Total Semester Credit Units	19

### **AMS 101 Principles of Economics**

**2 Credits**

This course provides an introduction to a broad range of economic concepts, theories and analytical techniques. It considers both microeconomics - the analysis of choices made by individual decision-making units (households and firms) - and macroeconomics - the analysis of the economy as a whole.

### **AMS 102 Business Mathematics I**

**2 Credits**

Arithmetic (Ratios and Proportions, Simple and Compound interest including Annuity, Discounting and Average Due Date). 2. Algebra (Set Theory and simple application of Venn Diagram, Variation, Indices, Logarithms; Basic concepts of permutation and combinations; Linear Simultaneous Equations; Quadratic Equations; Linear inequalities; Determinants and Matrices. 3. Calculus (Constant and variables, Functions, Limit & Continuity; Differentiability & Differentiation, Partial Differentiation; First order and Second order Derivatives; Maxima & Minima (without constraints and with constraints using Lagrange transform); Indefinite Integrals: as primitives, integration by substitution, integration by part; Definite Integrals: evaluation of standard integrals, area under curve.

### **AMS 103: Introduction to Computers**

**2 Credits**

History and Development of Computer Technology. The Why and How of Computers.

Computer Types: Analog, Digital, and Hybrid. Central Preparation Equipment's: Key punch, Sorter etc. Data Transmission, Nature, Speed and Error Detection. Data Capture and Validation including Error Detection. Systems Analysis and Design. The Programming Process: problem definition, flow charting and decision table.

### **BUA 101: Introduction to Business I**

**3 Credits**

The Scope of Business; the Character of business from social, legal and economic perspectives. Forms of ownership, organisation and Management.

### **BUA 102: Introduction to Business II**

**3 Credits**

Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises.

**ECO 101 Economic Principles I****(3 Units: LH 60)**

An introduction to the nature of economic science and its basic problem of scarcity; the methodology of economics and major areas of specialization; historical development of ideas, major findings in the various areas of specialization; elementary principles of micro and macro-economics; current issues of interest and probable future developments.

**INS 105: Introduction to Insurance****3 Credits**

Historical development of insurance. Insurance carriers and institutions. The scope of insurance. The general functions of insurance. Detailed analysis of the various classes of insurance. Company organisation and operations. The insurance contract and analysis. Social insurance, pension schemes. Group insurances. Current legislation in Nigeria on insurance business. The general principles of insurance, insurable interest; Utmost good faith; indemnity; subrogation and contribution, proximate cause insurance and wagering. The insurable market; insurers and insured; brokers and agents. Insurance Association and Organization; insurance in practice; physical and moral hazard, renewals claims and disputes in the practice of insurance. Insurance marketing. History of Insurance legislation in Nigeria.

**ACS 104: Principles of Economics II****3 Credits**

Introduction to Macroeconomics: National Income Determination; the Public Sector in the National Economy; Macroeconomic Policy Objectives and Instruments; Introduction to Money and Banking, Introduction to Economic Growth and Development. Trade Politics with Particular reference to Nigeria.

**ACS 106: Basic Mathematics II****3 Credits**

Transcendental functions. Hyperbolic functions. Inverse functions. Logarithmic. Differentiation. Methods of integration. Integration functions. Integration by parts. Improper integrals. Applications. Areas and volumes. Centre of mass. Ordinary differential equations. First-order equations with variable separable. First order linear equations. Second order homogeneous equations with constant coefficients. Applications. Plane analytic geometry. Rectangular Cartesian co-ordinates. Distance between two points. The straight line. Loci. The circle, parabola, ellipse and hyperbola. Second degree curves. Plan polar co-ordinate system. Graphs of polar equations. Plane areas in polar co-ordinates. Vectors. Vector addition and multiplications. Products of three or more vectors. Vector functions and their derivatives. Velocity and acceleration. Matrix algebra. Addition and multiplications. Transpose. Determinants. Inverse of non-singular matrices. Cramer's rule and application to the solution of linear equations. (Examples should be limited to  $m \times n$  matrices where  $m \geq 3$ ,  $n \geq 3$ .) Transformations of the plane. Translation, reflection, rotation, enlargement, shear. Composition. Composition of transformations. Invariant points and lines.

**ACS 202: Introduction to Actuarial Science****3 Credits**

Elementary mathematics, statistics and multi-state models. Principles of mathematics of finance, life contingencies, risk assessment and management; practice of investments ,life insurance, general insurance and retirement provision; and current topics. The course culminates by addressing questions concerning professionalism and what it is to be an actuary. Pre-requisite: None.

**ACS 203: Business Statistics****3 Credits**

This course will provide students with a general understanding of statistical techniques commonly used in solving business problems and undertaking market research. Topics include frequency distributions, measures of central tendency and dispersion, probability theory, sampling distributions, estimations of means and proportions, simple regression and correlation, time series and index numbers.

**ACS 204: Quantitative Analysis****3 Credits**

The goals of quantitative analysis are:

- Problem solving with practical, authentic application problems.
- Analyses, interpretation, and questioning of results
- In-depth understanding of mathematical concepts of beginning algebra and geometry to gain an appreciation of mathematics.

Students will work as teams on major projects to:

- Determine the reasonableness of results.
- Interpret results.
- Use critical thinking skills to analyze results.
- Organize and present information graphically, numerically, symbolically, and verbally.

Quantitative Analysis theory, techniques, and tools to support and facilitate managerial decision-making. Includes financial, statistical, and operational modelling.

**ACS 207: Advanced Mathematics I****3 Credits**

Calculus and Analytical geometry, real and complex numbers, the binomial theorem, set theory, equations and inequalities, analytical geometry of two and three dimensions, standard algebraic and transcendental functions, limits continuity, differentiability and integrability.

**ACS 208: Advanced Mathematics II****3 Credits**

Calculus and Analytical Geometry; derivatives integrals and practical derivatives, the fundamental theorem of integral calculus, applications of derivatives and integral including multiple integrals, finite and infinite sequences and series, including Taylor series expansions, the means value, .Linear Algebra. Linear transformations, kernel and image space, matrices, determinants, eigenvectors and Eigen values.

**ACC 201: Financial Accounting & Reporting I****3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

**ACC 202: Financial Accounting & Reporting II****3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

**ECO 201 Introduction to Micro-Economics****4 Credits**

Micro-economic theory is introduced; other topics include, problem of scarce resources and allocation of resources in product and factor markets with application to Nigerian and other economies; equilibrium concept, possibility of disequilibrium, partial equilibrium and general equilibrium analyses are discussed. Supply and demand theory and the cobweb theory are introduced along with introductory dynamics and consumer behaviour. Other topics include general equilibrium of exchange; production theory; and cost curves. Other topics are pricing and output under perfect competition, imperfect competition, monopoly and monopolistic competition. The course concludes by examining pricing of production factors and theory of comparative costs.

**ECO 202 Introduction to Macro-Economics****4 Credits**

Macro-economic theory is introduced along with national income accounting, macro-economic aggregates as well as the classical system--namely Keynesian system and the monetarist system. Other topics include domestic economic stabilisation, monetary and fiscal policies, price control and inflation.

## **BANKING AND FINANCE**

To produce skills manpower with theoretical and practical knowledge relevant for the various aspects of the Banking and Finance industry.

	<b>1<sup>st</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
AMS 101	Principles of Economics	2
AMS 103	Introduction to Computers	2
GST 111	Communication in English I	2
GST 113	Nigerian Peoples and Culture	2
GST 121	Use of Library, Study Skills and ICT	2
GST 123	Basic Communication in French	2
GST 125	Contemporary Health Issues	2
BAF 101	Introduction to Finance	3
BAF 103	Introduction to Business	3
BAF 105	Introduction to Accounting	3
	<b>Total Semester Credit Units</b>	<b>23</b>

	<b>2<sup>nd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
AMS 102	Basic Mathematics	2
AMS 103	Introduction to Computers	2
GST 112	Logic, Philosophy and Human Existence	2
GST 122	Communication in English II	2
GST 124	Basic Communication in Arabic	2
BAF 102	Principles of Economics II	3
BAF 104	Basic Mathematics II	3
	<b>Total Semester Credit Units</b>	<b>19</b>

	<b>3<sup>rd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 201	Financial Accounting I	3
BAF 201	Introduction to Financial Systems	2
BAF 203	Business Statistics	2
BAF 209	Elements of Banking	3
BAF 211	Financial Mathematics I	3
BAF 215	Applications of Computer in Finance & Banking	3
BUA 201	Principles of Business Administration I	3
GST 211	Environment and Sustainable Development	2
GST 223	Introduction to Entrepreneurship	2
PPL 201	Company Law I	4
ECO 201	Micro-Economic Theory	3
	<b>Total Semester Credit Units</b>	<b>30</b>

	<b>4<sup>th</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 202	Financial Accounting II	3
BAF 202	The Nigerian Financial System	2
BAF 204	Quantitative Analysis	2
BAF 210	Banking Methods and Practice	3
BAF 212	Financial Mathematics II	3
BUA 202	Principles of Business Administration II	3
ECO 202	Macro- Economic Theory	3
GST 222	Peace and Conflict Resolution	2
GST 224	Leadership Skills	2
PPL 202	Company Law II	4
	<b>Total Semester Credit Units</b>	<b>60</b>

**GST 111: Communication in English I:**

**2Credits**

Effective communication and writing in English Language skills, essay writing skills (organization and logical presentation of ideas, grammar and style), comprehension, sentence construction, outlines and paragraphs.

**GST 122: Communication in English II**

**2 Credits**

Logical presentation of papers; Phonetics; Instruction on lexis; Art of public and oral communication; Figures of speech; Précis; Report writing.

**GST 121: Use of Library, Study Skills and ICT**

**2 Credits**

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.).

**GST 211: History and Philosophy of Science**

**2 Credits**

Man – his origin and nature, Man and his cosmic environment, Scientific methodology, Science and technology in the society and service of man, Renewable and non-renewable resources – man and his energy resources, Environmental effects of chemical plastics, Textiles, Wastes and other material, Chemical and radiochemical hazards. Introduction to the various areas of science and technology. Elements of environmental studies.

**GST 113: Nigerian Peoples and Culture**

**2 Credits**

Study of Nigerian history, culture and arts in pre-colonial times; Nigerian's perception of his world; Culture areas of Nigeria and their characteristics; Evolution of Nigeria as a political unit; Indigene/settler phenomenon; Concepts of trade; Economic self-reliance; Social justice; Individual and national development; Norms and values; Negative attitudes and conducts (cultism and related vices); Re-orientation of moral; Environmental problems.



**GST 123: Communication in French****2 Credits**

Introduction to French, Alphabets and numeracy for effective communication (written and oral), Conjugation and simple sentence construction based on communication approach, Sentence construction, Comprehension and reading of simple texts.

**GST 112: Logic, Philosophy and Human Existence****2 Credits**

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 of 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).

**GST 125: Contemporary Health Issues****2 Credits**

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.

**GST 223 Introduction to Entrepreneurship****2 Credits**

Introductory Entrepreneurial skills: Relevant Concepts: Enterprise, Entrepreneur, Entrepreneurship, Business, Innovation, Creativity, Enterprising and Entrepreneurial Attitude and Behaviour. History of Entrepreneurship in Nigeria. Rationale for Entrepreneurship, Creativity and Innovation for Entrepreneurs. Leadership and Entrepreneurial Skills for coping with challenge. Unit Operations and Time Management. Creativity and Innovation for Self-Employment in Nigeria. Overcoming Job Creation Challenges. Opportunities for Entrepreneurship, Forms of Businesses, Staffing, Marketing and the New Enterprise. Feasibility Studies and Starting a New Business. Determining Capital Requirement and Raising Capital. Financial Planning and Management. Legal Issues, Insurance and Environmental Considerations.

**AMS 101 Principles of Economics****2 Credits**

This course provides an introduction to a broad range of economic concepts, theories and analytical techniques. It considers both microeconomics - the analysis of choices made by individual decision-making units (households and firms) - and macroeconomics - the analysis of the economy as a whole.

**AMS 103: Introduction to Computers****2 Credits**

History and Development of Computer Technology. The Why and How of Computers. Computer Types: Analog, Digital, and Hybrid. Central Preparation Equipment's: Key punch, Sorter etc. Data Transmission, Nature, Speed and Error Detection. Data Capture and Validation including Error Detection. Systems Analysis and Design. The Programming Process: problem definition, flow charting and decision table.

**AMS 102 Business Mathematics I****2 Credits**

Arithmetic (Ratios and Proportions, Simple and Compound interest including Annuity, Discounting and Average Due Date). 2. Algebra (Set Theory and simple application of Venn Diagram, Variation, Indices, Logarithms; Basic concepts of permutation and combinations; Linear Simultaneous Equations; Quadratic Equations; Linear inequalities; Determinants and Matrices. 3. Calculus (Constant and variables, Functions, Limit & Continuity; Differentiability & Differentiation, Partial Differentiation; First order and Second order Derivatives; Maxima & Minima (without constraints and with constraints using Lagrange transform); Indefinite Integrals: as primitives, integration by substitution, integration by part; Definite Integrals: evaluation of standard integrals, area under curve.

**BAF 101: Introduction to Finance****3 Credits**

Introduction: Definition of Finance; Risk and Finance, Business Organization; Scope of Finance Function; Sources Business Finance, (2) Financial Statement Analysis: Overview of Financial Statement, User of Financial Statements, (3) Concepts of Financial Statement Analysis (Ratios), Limitation of Ratio Analysis (4) Concepts of Time Value of Money; simple Interest and compound Interest.

**BAF 102: Principles of Economics II****3 Credits**

Introduction to Macroeconomics: National Income Determination; the Public Sector in the National Economy; Macroeconomic Policy Objectives and Instruments; Introduction to Money and Banking, Introduction to Economic Growth and Development. Trade Politics with Particular reference to Nigeria.

**BAF 103: Introduction to Business****3 Credits**

The Scope of business; the Character of business from social, legal and economic perspectives. Forms of ownership, organisation and Management. Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises.

**BAF 104: Basic Mathematics II****3 Credits**

Transcendental functions. Hyperbolic functions. Inverse functions. Logarithmic. Differentiation. Methods of integration. Integration functions. Integration by parts. Improper integrals. Applications. Areas and volumes. Centre of mass. Ordinary differential equations. First-order equations with variable separable. First order linear equations. Second order homogeneous equations with constant coefficients. Applications. Plane analytic geometry.

Rectangular Cartesian co-ordinates. Distance between two points. The straight line. Loci. The circle, parabola, ellipsis and hyperbola. Second degree curves. Plan polar co-ordinate system. Graphs of polar equations. Plane areas in polar co-ordinates. Vectors. Vector addition and multiplications. Products of three or more vectors. Vector functions and their derivatives. Velocity and acceleration. Matrix algebra. Addition and multiplications. Transpose. Determinants. Inverse of non-singular matrices. Cramer's rule and application to the solution of linear equations. (Examples should be limited to  $m \times n$  matrices where  $m \geq 3, n \geq 3$ .) Transformations of the plane. Translation, reflection, rotation, enlargement, shear. Composition. Composition of transformations. Invariant points and lines.

### **BAF 105: Introduction to Accounting**

**3 Credits**

The objective of this course is to introduce students to the understanding of the nature and historical background of Accounting and be familiar with the roles of accountants and their different functions in an organization. Students are also expected to be familiar with the framework of accounting standard and guidelines, the function and responsibilities of various standard setting bodies and their compositions.

1. Accounting framework: Historical perspectives of development of accounting; Definition of Accounting; Role of Accounting in an organization; Nature, principles and scope of accounting; The role of financial accounting, cost and management accounting, financial management, auditing and taxation in management of an organization.
2. Accounting standard and institutions: Nature and role of bodies which set accounting standard in Nigeria; Structure and process leading to the issuance of standards in; Statements of Accounting standards.
3. Introduction to financial accounting: Introduction to principles and practice of double entry – book keeping; Books of Accounting.
4. Introduction to cost and management accounting: Definition of cost and management accounting; Elements of cost associated with inventory; Inventory control; Stock valuation methods (LIFO & FIFO).
5. Introduction to Taxation: Definition of taxation; Functions, principles and classification of tax; Tax administration and assessment procedures; Allowable & non-allowable income & expenses; Tax avoidance & tax evasions.
6. Introduction to Auditing: Definition of auditing; Types of auditing; Advantages & disadvantages of auditing.

### **BAF 201: Introduction to Financial Systems**

**3 Credits**

1. Overview of the financial sector;
2. nature and functions of different types of financial institutions;
3. classification of financial institution;
4. financial structure, financial development and real development;
5. banks and non-banks as financial intermediates;
6. the financial intermediation function;
7. role of money and finance in economic development; financial intermediaries and the saving-investment process on banks

8. financial intermediaries and effectiveness of monetary policy.
9. The evolution and structure of the Nigerian financial system;
10. Evolution, structure and function of financial market in Nigeria. Instruments of the financial markets.
11. Current trends in the banking: international and economic development institutions ADB, NEXIM, SME, NERFUND, Trade Bank, IMF, Nigeria Trust Fund.

**BAF 202: The Nigerian Financial System 3 Credits**

1. The evolution and structure of Nigerian financial system.
2. Evolution, structure and function of financial markets in Nigeria. Instruments of financial market, current trends in the banking.
3. International and economic development institutions ADB, NEXIM, SME, NERFUND, trade bank, IMF, Nigeria trust fund.

The course is to inculcate an understanding of the relationship between the financial and non financial sector of the Nigerian economy. The nature and functions of different types of financial in station as intermediates in the economy.

**BAF 203: Business Statistics 3 Credits**

This course will provide students with a general understanding of statistical techniques commonly used in solving business problems and undertaking market research. Topics include frequency distributions, measures of central tendency and dispersion, probability theory, sampling distributions, estimations of means and proportions, simple regression and correlation, time series and index numbers.

**BAF 204: Quantitative Analysis 3 Credits**

The goals of quantitative analysis are:

- Problem solving with practical, authentic application problems.
- Analyses, interpretation, and questioning of results
- In-depth understanding of mathematical concepts of beginning algebra and geometry to gain an appreciation of mathematics.

Students will work as teams on major projects to:

- Determine the reasonableness of results.
- Interpret results.
- Use critical thinking skills to analyze results.
- Organize and present information graphically, numerically, symbolically, and verbally.

Quantitative Analysis theory, techniques, and tools to support and facilitate managerial decision-making. Includes financial, statistical, and operational modelling.

**BAF 209: Elements of Banking****3 Credits**

The Business of Banking, The Development of Money, Historical Development of Banking, The Central Bank of Nigeria, The Nigeria Banking structure, Savings and Investment, The Nigerian Money Market, Bank's Balance Sheet, Organisational Structure of Clearing Bank, Bills of Exchange Cheques, Methods of Payment through the Banking System, Bank Customers, Bank Accounts Services for the Exporters and Importers, Bank, lending, Interpreting the Accounts of Customers and The Banker's Institute (The Chartered Institute of Bankers of Nigeria (CIBN)).

**BAF 210: Banking Methods and Practice****3 Credits**

1. Banker and Customer Relationships. General and special relationship between banker and customer, banker's right, e.g. lien, setoff, appropriation of payment etc banker's duties with emphasis on duty of secrecy.
2. Customer's right and obligations.
3. Special relationship arising out of banker's opinions, indemnities, power of attorney, mandates, standing orders and direct debits, safe custody etc.
4. Opening and conduct of accounts for all customers, especially personal customers including minors, joint account customers, executors, administrators and trustees, solicitors, clubs and societies, religious organizations, partnerships and limited liability companies.  
Procedure for closing accounts.

**BAF 211: Financial Mathematics I****3 Credits**

Introduction to Set Theory with applications to business-related problems. Indices and indicial equations with Graphics Algebraic expressions. Polynomials; Equations and Inequalities with applications. Coordinate geometric lines. System of linear equations with applications. Simple and compound interests. Present value. Annuities, amortization. Elementary operations on matrices.

**BAF 212: Financial Mathematics II****3 Credits**

Functions of real variables. Concepts and Definition. Limit and Continuity of functions. Derivatives and Techniques of finding derivatives with applications to business problems. Increasing and Decreasing functions with applications. Extreme values and applications. Integration and techniques with applications. Functions of several variables. Derivatives and applications. Prerequisite Business Mathematics I.

**BAF 215: Application of Computer in Finance and Banking****3 Credits**

It covers the following topics: Introduction to computer, Computer application in storage control, Computer application in financial analysis, Computer application in financial control, computer application in quality control and computer application in decision making in investment.

**BUA 201: Principles of Business Administration I****3 Credits**

To help the learner gains an insight into various forms of business organizations, their operations, the functional areas within these organizations and how they relate. The course also aims at introducing students to the environment of modern business organizations and the appreciation by students of the relationships and interactions of different areas of business.

1. Nature and purpose of business organizations
2. Forms of business organizations
3. Formation of companies
4. Business Combinations
5. Multinational companies
6. The production function
7. The finance function

**BUA 202: Principles of Business Administration II****3 Credits**

- i. Human resources Management
- ii. The Marketing Function
- iii. Entrepreneurial activity in gearing business in Nigeria; Factors influencing business entrepreneurs
- iv. Social Responsibility of business
- v. Business environment
- vi. Financial Markets and the stock exchange/securities

**ECO 201 Introduction to Micro-Economics****4 Credits**

Micro-economic theory is introduced; other topics include, problem of scarce resources and allocation of resources in product and factor markets with application to Nigerian and other economies; equilibrium concept, possibility of disequilibrium, partial equilibrium and general equilibrium analyses are discussed. Supply and demand theory and the cobweb theory are introduced along with introductory dynamics and consumer behaviour. Other topics include general equilibrium of exchange; production theory; and cost curves. Other topics are pricing and output under perfect competition, imperfect competition, monopoly and monopolistic competition. The course concludes by examining pricing of production factors and theory of comparative costs.

**ECO 202 Introduction to Macro-Economics****4 Credits**

Macro-economic theory is introduced along with national income accounting, macroeconomic aggregates as well as the classical system--namely Keynesian system and the monetarist system. Other topics include domestic economic stabilisation, monetary and fiscal policies, price control and inflation.

**ACC 201: Financial Accounting & Reporting I****3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies,

Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

### **ACC 202 Financial Accounting & Reporting II**

**3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3

### **PPL 201: Company Law I**

**3 Credits**

(a) Forms of Business Organization; Sole Proprietorship; Partnership; Incorporated Companies; Creation and Incidents. (b) Formation of companies; Certificate of Incorporation; Pre –incorporation contracts; promoter’s liability (c) Memorandum of Association; Doctrine of Ultra – Vires; alteration of Memorandum and the Objects clause (d) Articles of Association; Contractual effect of Memorandum and Articles; Alteration of Articles, (e) doctrine of constructive notice and in-house management (f) prospectus; statement in lieu of prospectus; Remedies for Misrepresentation (g) regulation of company matters: Corporate Affairs Commission (CAC), Securities and Exchange Commission (SEC).

### **PPL 202: Company Law II**

**3 Credits**

(a) Company securities; shares and debentures; becoming and ceasing to be a shareholder; transfer of shares; floating charges (b) directors and other officers; appointment, removal, duties, rights and powers (c) meetings resolutions (d) majority powers and minority rights; prevention of oppression and mis-management (e) reconstructions and take – over, mergers (f) winding up (in outline) (g) privatisation (h) partnership: relation of partners inter se and to third parties; and dissolution of partnership.

## **BUSINESS ADMINISTRATION**

To produce managerial manpower with appropriate knowledge, skills and aptitude to handle the ever growing and changing business environment.

	<b>1<sup>st</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
AMS 101	Principles of Economics	2
AMS 103	Introduction to Computers	2
BUA 101	Introduction to Business I	3
BUA 105	Basic Mathematics II	3
GST 111	Communication in English I	2
GST 113	Nigerian Peoples and Culture	2
GST 121	Use of Library, Study Skills and ICT	2
GST 123	Basic Communication in French	2
GST 125	Contemporary Health Issues	2
	<b>Total Semester Credit Units</b>	<b>20</b>

	<b>2nd Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 102	Principles of Accounting	3
AMS 102	Basic Mathematics	2
BUA 102	Introduction to Business II	3
BUA 106	Elements of Government	2
GST 112	Logic, Philosophy and Human Existence	2
GST 122	Communication in English II	2
GST 124	Basic Communication in Arabic	2
	<b>Total Semester Credit Units</b>	<b>16</b>

	<b>3rd Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>CreditUnits</b>
ACT 201	Quantitative Analysis	3
BUA 201	Principles of Business Administration I	3
BUA 203	Business Statistics	3
CIL 303	Commercial Law I	4
ECO 201	Introduction to Micro-Economics	4
GST 211	Environment and Sustainable Development	2
GST 223	Introduction to Entrepreneurship	2
PSY 203	Industrial Psychology	2
	<b>Total Semester Credit Units</b>	<b>23</b>



	<b>4<sup>th</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>CreditUnits</b>
ACT 202	Financial Accounting I	3
BUA 202	Principles of Business Administration II	3
BUA 206	Financial Accounting II	3
BUA 208	Elements of Marketing	3
CIL 304	Commercial Law II	4
ECO 202	Introduction to Macro-Economics	4
GST 222	Peace and Conflict Resolution	2
GST 224	Leadership Skills	2
	<b>Total Semester Credit Units</b>	<b>24</b>

**GST 111: Communication in English**

**2 Credits**

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.

**GST 123 Philosophy and Logic:**

**2 Credits**

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).

**GST 113: Nigerian Peoples and Culture**

**2 Credits**

Study of Nigerian history, culture and arts in pre-colonial times, Nigerian's perception of his world, Culture areas of Nigeria and their characteristics, Evolution of Nigeria as a political unit, Indigene/settler phenomenon, Concepts of trade, Economic self-reliance, Social justice, Individual and national development, Norms and values, Negative attitudes and conducts (cultism and related vices), Re-orientation of moral Environmental problems.

**GST 121: Use of Library, Study Skills and Information Communication Technology (ICT)**

**2 Credits**

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).

**GST 122: Communication in English II** **2 Credits**

Logical presentation of papers, Phonetics, Instruction on lexis, Art of public speaking and oral communication, Figures of speech, Précis, Report writing.

**GST 124: History and Philosophy of Science** **2 Credits**

Man – his origin and nature, Man and his cosmic environment, Scientific methodology, Science and technology in the society and service of man, Renewable and non-renewable resources – man and his energy resources, Environmental effects of chemical plastics, Textiles, Wastes and other material, Chemical and radiochemical hazards, Introduction to the various areas of science and technology, Elements of environmental studies.

**GST 125: Peace Studies and Conflict Resolution** **2 Credits**

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

**GST 222 Introduction to Computer** **2 Credits**

History of Computer Science and their generations. Computer Hardware; functional components Modern I/O units. Software: Operating Systems, Application Packages. Program: Development; Flow charts and algorithms; Program Objects. BASIC or VISUAL BASIC Fundamentals. The application of computers in social research and social administration would be presented and discussed.

**GST 223 Introduction to Entrepreneurial Skills:** **2 Credits**

Introduction to entrepreneurship and new venture creation; Entrepreneurship in theory and practice; The opportunity, Forms of business, Staffing, Marketing and the new venture; Determining capital requirements, Raising capital; Financial planning and management; Starting a new business, Feasibility studies; Innovation; Legal Issues; Insurance and environmental considerations and Possible business opportunities in Nigeria.

**AMS 101 Principles of Economics** **2 Credits**

This course provides an introduction to a broad range of economic concepts, theories and analytical techniques. It considers both microeconomics - the analysis of choices made by individual decision-making units (households and firms) - and macroeconomics - the analysis of the economy as a whole.

**AMS 102 Business Mathematics I****2 Credits**

Arithmetic (Ratios and Proportions, Simple and Compound interest including Annuity, Discounting and Average Due Date). 2. Algebra (Set Theory and simple application of Venn Diagram, Variation, Indices, Logarithms; Basic concepts of permutation and combinations; Linear Simultaneous Equations; Quadratic Equations; Linear inequalities; Determinants and Matrices. 3. Calculus (Constant and variables, Functions, Limit & Continuity; Differentiability & Differentiation, Partial Differentiation; First order and Second order Derivatives; Maxima & Minima (without constraints and with constraints using Lagrange transform); Indefinite Integrals: as primitives, integration by substitution, integration by part; Definite Integrals: evaluation of standard integrals, area under curve.

**AMS 103: Introduction to Computers****2 Credits**

History and Development of Computer Technology. The Why and How of Computers.

Computer Types: Analog, Digital, and Hybrid. Central Preparation Equipment's: Key punch, Sorter etc. Data Transmission, Nature, Speed and Error Detection. Data Capture and Validation including Error Detection. Systems Analysis and Design. The Programming Process: problem definition, flow charting and decision table.

**BUA 101: Introduction to Business I****3 Credits**

The Scope of Business; the Character of business from social, legal and economic perspectives. Forms of ownership, organisation and Management.

**BUA 102: Introduction to Business II****3 Credits**

Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises.

**BUA 105: Basic Mathematics II****3 Credits**

Transcendental functions. Hyperbolic functions. Inverse functions. Logarithmic. Differentiation. Methods of integration. Integration functions. Integration by parts. Improper integrals. Applications. Areas and volumes. Centre of mass. Ordinary differential equations. First-order equations with variable separable. First order linear equations. Second order homogeneous equations with constant coefficients. Applications. Plane analytic geometry. Rectangular Cartesian co-ordinates. Distance between two points. The straight line. Loci. The circle, parabola, ellipsis and hyperbola. Second degree curves. Plan polar co-ordinate system. Graphs of polar equations. Plane areas in polar co-ordinates. Vectors. Vector addition and multiplications. Products of three or more vectors. Vector functions and their derivatives. Velocity and acceleration. Matrix algebra. Addition and multiplications. Transpose. Determinants. Inverse of non-singular matrices. Cramer's rule and application to the solution of linear equations. (Examples should be limited to  $m \times n$  matrices where  $m \geq 3$ ,  $n \geq 3$ .) Transformations of the plane. Translation, reflection, rotation, enlargement, shear. Composition. Composition of transformations. Invariant points and lines.

**BUA 106: Elements of Government****3 Credits**

Nature of Politics: Society and Social Organisation: The State. The Problem of Law; Constitution and Constitutionalism; Political Ideology. The Classical Heritage, Plato, Aristotle; Stoicism and Pax Romana: Revolt, Towards the Mass Man. Organs of Government (National Governmental Institutions); Public Administration; Political Parties and Pressure Groups; Public Opinion and Propaganda; Elections; International Order.

**BUA 201: Principles of Business Administration I****3 Credits**

To help the learner gain an insight into various forms of business organizations, their operations, the functional areas within these organizations and how they relate. The course also aims at introducing students to the environment of modern business organizations and the appreciation by students of the relationships and interactions of different areas of business.

8. Nature and purpose of business organizations
9. Forms of business organizations
10. Formation of companies
11. Business Combinations
12. Multinational companies
13. The production function
14. The finance function

**BUA 202: Principles of Business Administration II****3 Credits**

Human resources Management

1. The Marketing Function
2. Entrepreneurial activity in gearing business in Nigeria; Factors influencing business entrepreneurs
3. Social Responsibility of business
4. Business environment
5. Financial Markets and the stock exchange/securities

**BUA 203: Business Statistics****3 Credits**

Business Statistics course is designed to develop an understanding and working knowledge of statistics and statistical procedures. This course is intended to provide a background capacity in statistical description and analysis, appropriate for a business student. The focus of the course is on the practical use of data in a business/economic decision environment, especially in an environment of risk and uncertainty. The students who enrol in this course need a background in algebra and business mathematics. This course is a study of statistical methods, descriptive statistics and inferential statistics. This course uses a problem solving approach that focuses on proper interpretation and use of statistical information, while developing necessary understanding of the underlying theory and techniques. Topics include the role of statistics in modern business environments and for management information, data collection, data tabulation, probability concepts and probability distributions, sampling distribution, interval estimation and hypothesis testing, correlation and regression analysis.

**BUA 204: Quantitative Analysis****3 Credits**

The goals of quantitative analysis are:

- Problem solving with practical, authentic application problems.
- Analyses, interpretation, and questioning of results
- In-depth understanding of mathematical concepts of beginning algebra and geometry to gain an appreciation of mathematics.

Students will work as teams on major projects to:

- Determine the reasonableness of results.
- Interpret results.
- Use critical thinking skills to analyze results.
- Organize and present information graphically, numerically, symbolically, and verbally.
- Quantitative Analysis theory, techniques, and tools to support and facilitate managerial decision-making. Includes financial, statistical, and operational modelling.

**BUA 208: Elements of Marketing****3 Credits**

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

**BUA 211: Computer Applications****3 Credits**

It covers the following topics: Introduction to computer, Computer application in storage control, Computer application in financial analysis, Computer application in financial control, computer application in quality control and computer application in decision making in investment.

**ECO 201 Introduction to Micro-Economics****4 Credits**

Micro-economic theory is introduced; other topics include, problem of scarce resources and allocation of resources in product and factor markets with application to Nigerian and other economies; equilibrium concept, possibility of disequilibrium, partial equilibrium and general equilibrium analyses are discussed. Supply and demand theory and the cobweb theory are introduced along with introductory dynamics and consumer behaviour. Other topics include general equilibrium of exchange; production theory; and cost curves. Other topics are pricing and output under perfect competition, imperfect competition, monopoly and monopolistic competition. The course concludes by examining pricing of production factors and theory of comparative costs.

**ECO 202 Introduction to Macro-Economics****4 Credits**

Macro-economic theory is introduced along with national income accounting, macroeconomic aggregates as well as the classical system--namely Keynesian system and the monetarist system. Other topics include domestic economic stabilisation, monetary and fiscal policies, price control and inflation.

**ACC 201 Financial Accounting & Reporting I****3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

**ACC 202 : Financial Accounting & Reporting II****3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

**PSY 203 Industrial Psychology****(2 Units: LH 30)**

Psychology applied to business and industry.

**CIL 303: Commercial Law I****(4 Units: LH 45; PH 15)**

(a) Sale of goods: nature and formation of the contract (b) conditions, warranties and representations (c) ownership and passing – off of property (d) duties of the seller (e) duties of the buyer (f) effect of contract (g) remedies (h) special commercial contracts in outline (i) the use of various payment devices e.g. cheques, credit cards, luncheon and fuel vouchers.

**CIL 304: Commercial Law II****(4 Units: LH 45; PH 15)**

(a) Hire purchase: nature and meaning of hire purchase (b) hire purchase in common law and under the Hire Purchase Act 1965 (c) Ownership and passing – off of property (d) remedies of owner and hirer (e) minimum payment clauses and damages (f) standard form hire – purchase agreements (h) bills of sales (i) conditional sale and credit sale agreements.

(a) Agency: definition, formalities and capacity (b) authority of the agent (c) ratification: types of agents (d) rights and duties of principal and agent (e) termination of agency (f) relationship of principal and agents to third parties.

## INDUSTRIAL RELATIONS AND PERSONNEL MANAGEMENT

To produce skilled manpower knowledgeable in the effective acquisition and utilization of personnel as well as resolution of industrial conflicts in organizations

	<b>1<sup>st</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
AMS 101	Principles of Economics	2
AMS 103	Introduction to Computers	2
GST 111	Communication in English I	2
GST 113	Nigerian Peoples and Culture	2
GST 121	Use of Library, Study Skills and ICT	2
GST 123	Basic Communication in French	2
GST 125	Contemporary Health Issues	2
IRP 101	Elements of Administration	2
IRP 103	Introduction to Law	3
IRP 107	Principles of Personnel Management	3
IRP 109	Business, Government and Society	3
	<b>Total Semester Credit Units</b>	<b>26</b>

	<b>2<sup>nd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 102	Principles of Accounting	3
AMS 102	Basic Mathematics	2
BUA 101	Introduction to Business I	3
BUA 102	Introduction to Business II	3
GST 112	Logic, Philosophy and Human Existence	2
GST 122	Communication in English II	2
GST 124	Basic Communication in Arabic	2
IRP 102	Elements of Sociology	2
IRP 106	Introduction to Political Science	3
IRP 108	The Public and Private Sector	3
	<b>Total Semester Credit Units</b>	<b>25</b>

	<b>3<sup>rd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 201	Financial Accounting I	3
BAF 101	Introduction to Finance	3
GST 211	History and Philosophy of Science	2
GST 213	Environment and Sustainable Development	2
GST 223	Introduction to Entrepreneurship	2
IRP 201	Statistics I	3
PSY 101	Introduction to Psychology	2
IRP 205	Introduction to Cost and Management Accounting	2
IRP 215	Employment Relations Law	2
PPL 205	Administrative Law I	4
	<b>Total Semester Credit Units</b>	<b>25</b>

	<b>4<sup>th</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 202	Financial Accounting II	3
BUA 304	Human Resource Management	2
GST 222	Peace and Conflict Resolution	2
GST 224	Leadership Skills	2
IRP 202	Statistics II	3
IRP 208	Business Communication	2
IRP 210	Introduction to Industrial Relations	3
IRP 214	Public Enterprises Management	2
PPL 206	Administrative Law II	4
	<b>Total Semester Credit Units</b>	<b>20</b>

### **GST 111: Communication in English**

**2 Credits**

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.

### **GST 123 Philosophy and Logic:**

**2 Credits**

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).



**GST 113: Nigerian Peoples and Culture** **2 Credits**

Study of Nigerian history, culture and arts in pre-colonial times, Nigerian's perception of his world, Culture areas of Nigeria and their characteristics, Evolution of Nigeria as a political unit, Indigene/settler phenomenon, Concepts of trade, Economic self-reliance, Social justice, Individual and national development, Norms and values, Negative attitudes and conducts (cultism and related vices), Re-orientation of moral Environmental problems.

**GST 121: Use of Library, Study Skills and Information Communication Technology (ICT)** **2 Credits**

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).

**GST 122: Communication in English II** **2 Credits**

Logical presentation of papers, Phonetics, Instruction on lexis, Art of public speaking and oral communication, Figures of speech, Précis, Report writing.

**GST 124: History and Philosophy of Science** **2 Credits**

Man – his origin and nature, Man and his cosmic environment, Scientific methodology, Science and technology in the society and service of man, Renewable and non-renewable resources – man and his energy resources, Environmental effects of chemical plastics, Textiles, Wastes and other material, Chemical and radiochemical hazards, Introduction to the various areas of science and technology, Elements of environmental studies.

**GST 125: Peace Studies and Conflict Resolution** **2 Credits**

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

**GST 222 Introduction to Computer** **2 Credits**

History of Computer Science and their generations. Computer Hardware; functional components Modern I/O units. Software: Operating Systems, Application Packages. Program: Development; Flow charts and algorithms; Program Objects. BASIC or VISUAL BASIC Fundamentals. The application of computers in social research and social administration would be presented and discussed.

**GST 223 Introduction to Entrepreneurial Skills:****2 Credits**

Introduction to entrepreneurship and new venture creation; Entrepreneurship in theory and practice; The opportunity, Forms of business, Staffing, Marketing and the new venture; Determining capital requirements, Raising capital; Financial planning and management; Starting a new business, Feasibility studies; Innovation; Legal Issues; Insurance and environmental considerations and Possible business opportunities in Nigeria.

**AMS 101 Principles of Economics****2 Credits**

This course provides an introduction to a broad range of economic concepts, theories and analytical techniques. It considers both microeconomics - the analysis of choices made by individual decision-making units (households and firms) - and macroeconomics - the analysis of the economy as a whole.

**AMS 102 Business Mathematics I****2 Credits**

Arithmetic (Ratios and Proportions, Simple and Compound interest including Annuity, Discounting and Average Due Date). 2. Algebra (Set Theory and simple application of Venn Diagram, Variation, Indices, Logarithms; Basic concepts of permutation and combinations; Linear Simultaneous Equations; Quadratic Equations; Linear inequalities; Determinants and Matrices. 3. Calculus (Constant and variables, Functions, Limit & Continuity; Differentiability & Differentiation, Partial Differentiation; First order and Second order Derivatives; Maxima & Minima (without constraints and with constraints using Lagrange transform); Indefinite Integrals: as primitives, integration by substitution, integration by part; Definite Integrals: evaluation of standard integrals, area under curve.

**AMS 103: Introduction to Computers****2 Credits**

History and Development of Computer Technology. The Why and How of Computers.

Computer Types: Analog, Digital, and Hybrid. Central Preparation Equipment's: Key punch, Sorter etc. Data Transmission, Nature, Speed and Error Detection. Data Capture and Validation including Error Detection. Systems Analysis and Design. The Programming Process: problem definition, flow charting and decision table.

**BAF 103: Introduction to Business****3 Credits**

The Scope of business; the Character of business from social, legal and economic perspectives. Forms of ownership, organisation and Management. Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises.

**BUA 201: Principles of Business Administration I****3 Credits**

To help the learner gains an insight into various forms of business organizations, their operations, the functional areas within these organizations and how they relate. The course also aims at introducing students to the environment of modern business organizations and the appreciation by students of the relationships and interactions of different areas of business.

15. Nature and purpose of business organizations

16. Forms of business organizations
17. Formation of companies
18. Business Combinations
19. Multinational companies
20. The production function
21. The finance function

**BUA 202: Principles of Business Administration II**

**3 Credits**

Human resources Management

6. The Marketing Function
7. Entrepreneurial activity in gearing business in Nigeria; Factors influencing business entrepreneurs
8. Social Responsibility of business
9. Business environment

Financial Markets and the stock exchange/securities

**IRP 101 Elements of Administration**

**2 Credits**

Constitutional Background to Public Administration; Nature of Public Administration; Similarities and Differences between Public and Private Administration, Functions of Public Administration, Schools or Conceptual Approaches to the study of Public Administration; the Goal Model, System Model, Decision-Making Model, the Classical Model, Human Relations Model, Sociological Model, Classifications or Typologies of Organisations. Bureaucracy – Nature, Strengths and Weaknesses, Features of Ideal type Bureaucracy, Functions, Public Administration in National Development – Growth and Development, Reforms of the Civil Service, Changing Role of Socio-Economic and Political Transformation. International Public Administration and its Relationship with Domestic Public Administration.

**IRP 102 Elements of Sociology**

**2 Credits**

Concept of Sociology; Origin of Sociology; concepts in sociology; social institutions; socio-cultural processes-Ethnic problem, Social change, Social problems; Forms of Social structure

**IRP 103 Introduction to Law**

**3 Credits**

This course seeks to introduce the students to the basic concepts of law, its nature, sources, functions and importance to public administration. At the end of the course, the students should be able to define and appreciate the concepts and sources of law using the various schools of legal jurisprudence. The students should also be able to appreciate the significance of law in modern public administration and account for the historical development of the Nigerian judiciary, the courts, types and hierarchy of courts and the various personnel and their position in the hierarchy of courts. The students should be able to identify and discuss the rudiments of constitutional law, fundamental rights provisions, liability for torts and defences to tortious liability, prerogative remedies of certiorari, prohibitions, mandamus, quo warranto and habeas corpus among others.

**IRP 106      Introduction to Political Science      3 Credits**

Nature, Scope and uses of political science; Politics defined; Political Science and other social sciences; Major Concepts of Political Science e.g. Nation, State, Sovereignty etc. Use of Political Science; Nature and Functions of government; Organs of government; Types of government. Government and Law; Constitutions – Nature and types: Rules of Law, Nature, Assumptions and breaches; Nature of Delegated legislation, advantages and disadvantages; Discretionary power; Separation of powers; Political parties – nature and theories; Nature and functions of Public Administration; The Nigerian Civil Service and national development; International Relations; Foreign Policy – nature and functions.

<b>IRP 107</b>	<b>Principles of Personnel Management</b>	<b>3 Credits</b>
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Personnel Management principles, Approaches of Personnel Management, Line and Staff Organisation structure, Personnel Policies. Employment Procedures and Processes. Advancement; training and executive development; Compensation; job evaluation Systems, Incentive Systems. Job analysis Manpower Planning, safety and health programmes and Employee Services Programmes. Employee Integration need pattern: Motivation, processing grievances and Communication process.

**IRP 108      The Public and Private Sector      3 Credits**

Meanings, History, Structure, Organization, Functions, Aims, General Comparisons; Laws relating to the establishment of both Sectors effectiveness and efficiency, bureaucratization, performance, problems, public sector administrative and economic reforms and the implications for the private sector

**IRP 109      Business, Government and Society      3 Credits**

Political, Social and Legal Environment of Business. Critical managerial issues from historical, theoretical, ethical perspectives, their impact on organization. Corporate political power, boards of directors, capitalism, industrial policy, alternative corporate roles in society.

**IRP201                      Statistics I    3 Credits**

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, Poisson and Hyper-geometric. Elementary Sampling Theory, Estimation, Theory, Student's Distribution,

**IRP202                  Statistics II                                  3 Credits**

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.

**IRP205: Introduction to Cost and Management Accounting****3 Credits**

Nature, Scope and Functions of Cost and Management Accounting. The Principles underlying the preparation and presentation of Cost Accounts for various types of business. The Different Meanings of 'Cost': Viz: Historical Costs, Standard Cost, Marginal Cost, Average Cost etc. Cost Unit and Cost Centres. The Elements of Cost and Classification of Costs. Cost Accounting for Material, labour, Over-heads and Equipment: Job and Process of Cost Accounting, Elements of Marginal Costing, Standard Costing and Budgetary Control. Double Entry Accounts for Cost Control. Nature and Uses of Accounting Ratio. Elementary Break-even Analysis, Current Problems and Issues.

**IRP208: Business Communication****2 Credits**

Rudiments of Communication: Communication Defined, Elements of Communication, Principles of Communication; Oral, Written and Non verbal Communication: Language Defined, Non-verbal communication, Listening, Oral and written Communication; Functions and settings of Communication: Functions of Communication, Communication setting; Communication Theories and Models: Linear Model, Interactional Model, Transactional Model etc. Writing and Communication Methods: Writing Defined, stages of Writing, other Aspects of the Writing Process, Corporate and Public Communications, Commercial Communication Method and Letter Writing. Process of Meetings, Conferences, Seminars, Symposium and Debates: Meeting Defined, Conduct, Procedures, Aims and Benefits/Disadvantages of Meetings. Written Rules Affecting Meetings, Conference, Seminar, Symposium and Debates. Uses of Words, Sentences and Figurative Expressions, Words and their Meanings, Synonyms and Antonym Dynamism in Words, and Predication, Suffixation, Sentences/Figurative Expression. Reports and Handover notes: Types of Reports, Components of Reports and Handover Notes. Organization communication: The concept of organizational communication, Factors Affecting Effectiveness of Organizational Communication. Types of organizational Communication. Public Relations and Marketing Communication.

**IRP210 Introduction to Industrial Relations****3 Credits**

The Concept of Industrial relations. Trade Union Characteristics. Industrial Relations Laws in Nigeria. Types of Unions; Internal Structures and Government of Unions; Trade Union Federation; Central Labour Organisation and International Affiliations; Union Solidarity and Check-off Systems. Collective Bargaining; Industrial Disputes; Dispute Settlement; Joint Consultation: The State and Industrial Relations. Comparative Industrial Relations System and Theory.

**IRP214 Public Enterprise Management****3 Credits**

Objectives and Classification of Public Enterprises in Nigeria. Organization and Problems; Performance Measurement and Control; Capital Structure and Funding, Relationship between State and Federal Parastatals; Detailed Consideration of Commissioned Reports on Parastatals, Privatisation and commercialization of public enterprise.

**IRP215                      Employment Relations Law                      2 Credits**

Application of statutes and case law to work settings, civil rights and equal opportunity, discrimination and harassment, compensation and benefits: employee, protection and privacy, labour relations. This course emphasizes the application and ability to recognise legal aspects of Human Resource and Industrial Relations Issues.

**ACC 201: Financial Accounting & Reporting I                      3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

**ACC 202: Financial Accounting & Reporting II                      3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

**BUA 304: Human Resources Management                      2 Credits**

Meaning, Scope and Nature of HRM; Supply and demand characteristics of labour – bytype; Organisation of the personnel functions; Manpower Planning; Motivation; Leadership styles; Training and Development; Performance appraisal, Disciplinary procedures, Employee welfare.

**PPL 205: Administrative Law I                      4 Credits**

(a) Nature, scope and sources of administrative agencies and procedure, relationship between administrative law, the rule of law, separation of powers and delegation of powers. Delegated legislation: its nature, forms, making and control thereof.

**PPL 206: Administrative Law II                      4 Credits**

(a) Administrative adjudication; (b) powers of administration: administrative invasion by tribunals of the peoples' legal right and delegations – tribunals and inquiries (c) Judicial control of administration; and judicial power of administration: (i) ground of judicial review e.g. doctrine of ultra vires, principle of natural justice and error of law (ii) remedies– e.g quo warranto, certiorari, prohibition, mandamus, declaration, injunction, habeas corpus, damages, appeal and ombudsman (iii) action by and against the state, corporations including Local Government Areas and Councils.

**PSY 101 Introduction to Psychology****2 Credits**

Basic orientation of the discipline and subject matter; basic theoretical orientations and how psychology relates to other social sciences disciplines. Basic research methods in psychology are introduced and the uses of Psychology in modern life are discussed.

## INSURANCE

**Philosophy, Aims and Objective of the Degree programme**

To produce skilled manpower who will be able to manage and perform productively in the insurance industry.

	<b>1<sup>st</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
AMS 101	Principles of Economics	2
AMS 103	Introduction to Computers	2
BUA 101	Introduction to Business I	3
GST 111	Communication in English I	2
GST 113	Nigerian Peoples and Culture	2
GST 125	Contemporary Health Issues	2
INS 105	Introduction to Insurance I	3
GST 123	Basic Communication in French	2
GST 121	Use of Library, Study Skills and ICT	2
	<b>Total Semester Credit Units</b>	<b>20</b>

	<b>2<sup>nd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 102	Principles of Accounting	3
AMS 102	Basic Mathematics	2
BUA 102	Introduction to Business II	3
GST 112	Logic, Philosophy and Human Existence	2
GST 122	Communication in English II	2
GST 124	Basic Communication in Arabic	2
INS 104	Principles of Economics II	3
INS 106	Basic Mathematics II	3
	<b>Total Semester Credit Units</b>	<b>20</b>

	<b>3<sup>rd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 201	Financial Accounting I	3
ECO 201	Introduction to Microeconomics	3
ECO 203	Introduction to Macroeconomics	3
GST 211	Environment & Sustainable Development	2
GST 223	Introduction to Entrepreneurship	2
INS 201	Introduction to Insurance II	3
INS 203	Economics of Insurance	2
INS 205	Business Statistics	3
INS 207	Advanced Mathematics I	3
	<b>Total Semester Credit Units</b>	<b>24</b>

	<b>4<sup>th</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 202	Financial Accounting II	3
GST 222	Peace and Conflict Resolution	2
GST 224	Leadership Skills	2
INS 202	Principles and Practice of Insurance	3
INS 204	Law of Torts	2
INS 206	Quantitative Analysis	3
INS 208	Advanced Mathematics II	3
	<b>Total Semester Credit Units</b>	<b>18</b>

### **AMS 101 Principles of Economics**

**2 Credits**

This course provides an introduction to a broad range of economic concepts, theories and analytical techniques. It considers both microeconomics - the analysis of choices made by individual decision-making units (households and firms) - and macroeconomics - the analysis of the economy as a whole.

### **AMS 102 Business Mathematics I**

**2 Credits**

Arithmetic (Ratios and Proportions, Simple and Compound interest including Annuity, Discounting and Average Due Date). 2. Algebra (Set Theory and simple application of Venn Diagram, Variation, Indices, Logarithms; Basic concepts of permutation and combinations; Linear Simultaneous Equations; Quadratic Equations; Linear inequalities; Determinants and Matrices. 3. Calculus (Constant and variables, Functions, Limit & Continuity; Differentiability & Differentiation, Partial Differentiation; First order and Second order Derivatives; Maxima & Minima (without constraints and with constraints using Lagrange transform); Indefinite Integrals: as primitives, integration by substitution, integration by part; Definite Integrals: evaluation of standard integrals, area under curve.



**AMS 103: Introduction to Computers** **2 Credits**

History and Development of Computer Technology. The Why and How of Computers.

Computer Types: Analog, Digital, and Hybrid. Central Preparation Equipment's: Key punch, Sorter etc. Data Transmission, Nature, Speed and Error Detection. Data Capture and Validation including Error Detection. Systems Analysis and Design. The Programming Process: problem definition, flow charting and decision table.

**BUA 101: Introduction to Business I** **3 Credits**

The Scope of Business; the Character of business from social, legal and economic perspectives. Forms of ownership, organisation and Management.

**BUA 102: Introduction to Business II** **3 Credits**

Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises

**ACT 102 Principles of Accounting**

**INS 104: Principles of Economics II** **3 Credits**

Introduction to Macroeconomics: National Income Determination; the Public Sector in the National Economy; Macroeconomic Policy Objectives and Instruments; Introduction to Money and Banking, Introduction to Economic Growth and Development. Trade Politics with Particular reference to Nigeria.

**INS 105: Introduction to Insurance** **3 Credits**

Historical development of insurance. Insurance carriers and institutions. The scope of insurance. The general functions of insurance. Detailed analysis of the various classes of insurance. Company organisation and operations. The insurance contract and analysis. Social insurance, pension schemes. Group insurances. Current legislation in Nigeria on insurance business. The general principles of insurance, insurable interest; Utmost good faith; indemnity; subrogation and contribution, proximate cause insurance and wagering. The insurable market; insurers and insured; brokers and agents. Insurance Association and Organization; insurance in practice; physical and moral hazard, renewals claims and disputes in the practice of insurance. Insurance marketing. History of Insurance legislation in Nigeria.

**INS 106: Basic Mathematics II** **3 Credits**

Transcendental functions. Hyperbolic functions. Inverse functions. Logarithmic. Differentiation. Methods of integration. Integration functions. Integration by parts. Improper integrals. Applications. Areas and volumes. Centre of mass. Ordinary differential equations. First-order equations with variable separable. First order linear equations. Second order homogeneous equations with constant coefficients. Applications. Plane analytic geometry. Rectangular Cartesian co-ordinates. Distance between two points. The straight line. Loci. The circle, parabola, ellipsis and hyperbola. Second degree curves. Plan polar co-ordinate system.

Graphs of polar equations. Plane areas in polar co-ordinates. Vectors. Vector addition and multiplications. Products of three or more vectors. Vector functions and their derivatives. Velocity and acceleration. Matrix algebra. Addition and multiplications. Transpose. Determinants. Inverse of non-singular matrices. Cramer's rule and application to the solution of linear equations. (Examples should be limited to  $m \times n$  matrices where  $m \geq 3$ ,  $n \geq 3$ .) Transformations of the plane. Translation, reflection, rotation, enlargement, shear. Composition. Composition of transformations. Invariant points and lines.

### **INS 201: Introduction to Insurance**

**3 Credits**

Historical development of insurance. Insurance carriers and institutions. The scope of insurance. The general functions of insurance. Detailed analysis of the various classes of insurance. Company organisation and operations. The insurance contract and analysis. Social insurance, pension schemes. Group Insurances. Current Legislation in Nigeria on insurance business. The general principles of insurance; Insurable Interest, Utmost good faith, indemnity, Subrogation and Contribution; Proximate cause insurance and Wagering. The Insurable market, Insurer and Insured, Brokers and Agents. Insurance Association and Organisations, Insurance in Practice, Physical and Moral Hazard; Premiums; Renewals. Claims and disputes in the practice of Insurance. Insurance Marketing. History of Insurance Legislation in Nigeria.

### **INS 202: Principles and Practice of Insurance**

**3 Credits**

The general principles of insurance; insurable interest, Utmost good faith, indemnity subrogation & contribution; proximate cause. Insurance and wagering. The Insurance market; insurers and insured; brokers and agents. Insurance Association and Organizational Insurance in practice; physical and moral hazards; premiums; renewals. Claim and disputes in the practice of insurance. Insurance Marketing. History of Insurance legislation in Nigeria. Analysis of individual and business risk and the use of insurance as an instrument of meeting risk, techniques or risk management. Loss prevention and transfer techniques. Insurable risks of the person, liability, property and fidelity guarantee insurance; Uninsurable risks, basis for setting sum insured and amount to be paid in the event of a claim.

### **INS 203: Economics of Insurance**

**2 Credits**

Economic aspects of the insurance industry, Methodology of economics. Analysis of the structure, conduct and performance of firms operating in the Insurance Industry. Elements of market structure such as concentration and measures of industrial concentration and the relationship between concentration and the degree of monopoly power, economics of scale, conditions of entry and barriers to entry to the Insurance Industry, price and non-price behaviour of firms in the industry. Product diversification and vertical integration, the analysis of business objectives and the government regulation and control of insurance in Nigeria. The economic role of the insurance industry as part of Nigeria's financial system, and the market performance of the industry.

**INS 204: Law of Torts****2 Credits**

The nature of tort, Intentional Tort to the person – assault, battery, false imprisonment, other Intentional Torts to the person; Intentional torts to property – trespass to land, trespass to chattels, conversion, detinue, other Intentional Torts to property, defences to intentional torts, negligence; nuisance; the rule of Rylands V, Fletcher; liability for animals; deformation; Conspiracy as a tort Interference with contractual relations; vicarious liability; miscellaneous tort.

**INS 205: Statistics****3 Credits**

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, Poisson and Hypergeometric. Elementary Sampling Theory, Estimation, Theory, Student's Distribution, Statistical Decision Theory, Tests of Hypotheses for Small and Large Samples, Chisquare Distribution and Test of Goodness of Fit, Linear Regression. Correlation Theory, Index, Numbers, Time Series and Analysis of Time Series.

**INS 206: Quantitative Analysis****3 Credits**

The goals of quantitative analysis are:

Problem solving with practical, authentic application problems.

- Analyses, interpretation, and questioning of results
- In-depth understanding of mathematical concepts of beginning algebra and geometry to gain an appreciation of mathematics.

Students will work as teams on major projects to:

- Determine the reasonableness of results.
- Interpret results.
- Use critical thinking skills to analyze results.
- Organize and present information graphically, numerically, symbolically, and verbally.

Quantitative Analysis theory, techniques, and tools to support and facilitate managerial decision-making. Includes financial, statistical, and operational modelling.

**INS 207: Advanced Mathematics I****3 Credits**

Calculus and Analytical geometry, real and complex numbers, the binomial theorem, set theory, equations and inequalities, analytical geometry of two and three dimensions, standard algebraic and transcendental functions, limits continuity, differentiability and integrability.

**INS 208: Advanced Mathematics II****3 Credits**

Calculus and Analytical Geometry; derivatives integrals and practical derivatives, the fundamental theorem of integral calculus, applications of derivatives and integral including multiple integrals, finite and infinite sequences and series, including Taylor series expansions, the means value

**ECO 201 Introduction to Micro-Economics****4 Credits**

Micro-economic theory is introduced; other topics include, problem of scarce resources and allocation of resources in product and factor markets with application to Nigerian and other economies; equilibrium concept, possibility of disequilibrium, partial equilibrium and general equilibrium analyses are discussed. Supply and demand theory and the cobweb theory are introduced along with introductory dynamics and consumer behaviour. Other topics include general equilibrium of exchange; production theory; and cost curves. Other topics are pricing and output under perfect competition, imperfect competition, monopoly and monopolistic competition. The course concludes by examining pricing of production factors and theory of comparative costs.

**ECO 203 History and Structure of the Nigerian Economy I & II****4 Credits**

Beginning with the analysis of development of the Nigerian economy in the pre-colonial and post-colonial periods, the course also covers the development of economic and social organizations, the role of agriculture, industry, as well as monetization and banking. It also examines the role of international trade in Nigerian economic development. In addition, growth of income, employment, wages and prices are discussed as well as public development institutions, national income and expenditure. The related topics of monetary and fiscal policies, monetary institutions, trade and transport systems and contributions of sectors of the Nigerian economy to national output, relationship between these sectors are also discussed.

**ACC 201 Financial Accounting & Reporting I****3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

**ACC 202: Financial Accounting & Reporting II****3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3

**ECO 201 Introduction to Micro-Economics****4 Credits**

Micro-economic theory is introduced; other topics include, problem of scarce resources and allocation of resources in product and factor markets with application to Nigerian and other

economies; equilibrium concept, possibility of disequilibrium, partial equilibrium and general equilibrium analyses are discussed. Supply and demand theory and the cobweb theory are introduced along with introductory dynamics and consumer behaviour. Other topics include general equilibrium of exchange; production theory; and cost curves. Other topics are pricing and output under perfect competition, imperfect competition, monopoly and monopolistic competition. The course concludes by examining pricing of production factors and theory of comparative costs.

### **ECO 203 Introduction to Macro-Economics**

**4 Credits**

Macro-economic theory is introduced along with national income accounting, macroeconomic aggregates as well as the classical system--namely Keynesian system and the monetarist system. Other topics include domestic economic stabilisation, monetary and fiscal policies, price control and inflation.

## **MARKETING**

### **Philosophy, Aims and Objective of the Degree programme**

To equip students with relevant and adequate knowledge and skills for decision making in marketing of goods and services.

	<b>1<sup>st</sup> Semester</b>	
<b>CourseCode</b>	<b>Course Title</b>	<b>Credit Units</b>
AMS 101	Principles of Economics	2
AMS 103	Introduction to Computers	2
BUA 101	Introduction to Business I	3
GST 111	Communication in English I	2
GST 113	Nigerian Peoples and Culture	2
GST 121	Use of Library, Study Skills and ICT	2
GST 123	Basic Communication in French	2
GST 125	Contemporary Health Issues	2
INS 105	Introduction to Insurance	3
	<b>Total Semester Credit Units</b>	<b>23</b>

	<b>2<sup>nd</sup> Semester</b>	
<b>CourseCode</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 102	Introduction to Accounting	3
AMS 102	Basic Mathematics	2
BUA 102	Introduction to Business II	3
GST 112	Logic, Philosophy and Human Existence	2
GST 122	Communication in English II	2
GST 124	Basic Communication in Arabic	2
MKT 106	Basic Mathematics II	3
	<b>Total Semester Credit Units</b>	<b>17</b>

	<b>3<sup>rd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 201	Financial Accounting I	3
BUA 201	Principles of Business Administration I	3
CIL 303	Commercial Law I	4
ECO 201	Introduction to Microeconomics	3
GST 213	Environment and Sustainable Development	2
GST 223	Introduction to Entrepreneurship	2
MKT 203	Business Statistics	3
MKT 211	Elements of Marketing	3
PSY 101	Introduction to Psychology	2
	<b>Total Semester Credit Units</b>	<b>23</b>

	<b>4<sup>th</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
ACT 202	Financial Accounting II	3
BUA 202	Principles of Business Administration II	3
CIL 304	Commercial Law II	4
ECO 202	Introduction to Macroeconomics	3
GST 222	Peace and Conflict Resolution	2
GST 224	Leadership Skills	2
MKT 204	Quantitative Analysis	3
	<b>Total Semester Credit Units</b>	<b>18</b>

### **GST 111:Communication in English**

**2 Credits**

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.

### **GST 123 Philosophy and Logic**

**2 Credits**

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).

**GST 113: Nigerian Peoples and Culture** **2 Credits**

Study of Nigerian history, culture and arts in pre-colonial times, Nigerian's perception of his world, Culture areas of Nigeria and their characteristics, Evolution of Nigeria as a political unit, Indigene/settler phenomenon, Concepts of trade, Economic self-reliance, Social justice, Individual and national development, Norms and values, Negative attitudes and conducts (cultism and related vices), Re-orientation of moral Environmental problems.

**GST 121: Use of Library, Study Skills and Information Communication Technology (ICT)** **2 Credits**

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).

**GST 122: Communication in English II** **2 Credits**

Logical presentation of papers, Phonetics, Instruction on lexis, Art of public speaking and oral communication, Figures of speech, Précis, Report writing.

**GST 124: History and Philosophy of Science** **2 Credits**

Man – his origin and nature, Man and his cosmic environment, Scientific methodology, Science and technology in the society and service of man, Renewable and non-renewable resources – man and his energy resources, Environmental effects of chemical plastics, Textiles, Wastes and other material, Chemical and radiochemical hazards, Introduction to the various areas of science and technology, Elements of environmental studies.

**GST 125: Peace Studies and Conflict Resolution** **2 Credits**

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

**GST 222 Introduction to Computer** **2 Credits**

History of Computer Science and their generations. Computer Hardware; functional components Modern I/O units. Software: Operating Systems, Application Packages. Program: Development; Flow charts and algorithms; Program Objects. BASIC or VISUAL BASIC Fundamentals. The application of computers in social research and social administration would be presented and discussed.

**GST 223 Introduction to Entrepreneurial Skills:****2 Credits**

Introduction to entrepreneurship and new venture creation; Entrepreneurship in theory and practice; The opportunity, Forms of business, Staffing, Marketing and the new venture; Determining capital requirements, Raising capital; Financial planning and management; Starting a new business, Feasibility studies; Innovation; Legal Issues; Insurance and environmental considerations and Possible business opportunities in Nigeria.

**AMS 101 Principles of Economics****2 Credits**

This course provides an introduction to a broad range of economic concepts, theories and analytical techniques. It considers both microeconomics - the analysis of choices made by individual decision-making units (households and firms) - and macroeconomics - the analysis of the economy as a whole.

**AMS 102 Business Mathematics I****2 Credits**

Arithmetic (Ratios and Proportions, Simple and Compound interest including Annuity, Discounting and Average Due Date). 2. Algebra (Set Theory and simple application of Venn Diagram, Variation, Indices, Logarithms; Basic concepts of permutation and combinations; Linear Simultaneous Equations; Quadratic Equations; Linear inequalities; Determinants and Matrices. 3. Calculus (Constant and variables, Functions, Limit & Continuity; Differentiability & Differentiation, Partial Differentiation; First order and Second order Derivatives; Maxima & Minima (without constraints and with constraints using Lagrange transform); Indefinite Integrals: as primitives, integration by substitution, integration by part; Definite Integrals: evaluation of standard integrals, area under curve.

**AMS 103: Introduction to Computers****2 Credits**

History and Development of Computer Technology. The Why and How of Computers.

Computer Types: Analog, Digital, and Hybrid. Central Preparation Equipment's: Key punch, Sorter etc. Data Transmission, Nature, Speed and Error Detection. Data Capture and Validation including Error Detection. Systems Analysis and Design. The Programming Process: problem definition, flow charting and decision table.

**BUA 101: Introduction to Business I****(3 Units: LH 45)**

The Scope of Business; the Character of business from social, legal and economic perspectives. Forms of ownership, organisation and Management.

**BUA 102: Introduction to Business II****(3 Units: LH 45)**

Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises



**MKT 106:      Basic Mathematics II****3 Credits**

Transcendental functions. Hyperbolic functions. Inverse functions. Logarithmic. Differentiation. Methods of integration. Integration functions. Integration by parts. Improper integrals. Applications. Areas and volumes. Centre of mass. Ordinary differential equations. First-order equations with variable separable. First order linear equations. Second order homogeneous equations with constant coefficients. Applications. Plane analytic geometry. Rectangular Cartesian co-ordinates. Distance between two points. The straight line. Loci. The circle, parabola, ellipsis and hyperbola. Second degree curves. Plan polar co-ordinate system. Graphs of polar equations. Plane areas in polar co-ordinates. Vectors. Vector addition and multiplications. Products of three or more vectors. Vector functions and their derivatives. Velocity and acceleration. Matrix algebra. Addition and multiplications. Transpose. Determinants. Inverse of non-singular matrices. Cramer's rule and application to the solution of linear equations. (Examples should be limited to  $m \times n$  matrices where  $m \geq 3$ ,  $n \geq 3$ .) Transformations of the plane. Translation, reflection, rotation, enlargement, shear. Composition. Composition of transformations. Invariant points and lines.

**MKT 203:      Business Statistics****3 Credits**

Business Statistics course is designed to develop an understanding and working knowledge of statistics and statistical procedures. This course is intended to provide a background capacity in statistical description and analysis, appropriate for a business student. The focus of the course is on the practical use of data in a business/economic decision environment, especially in an environment of risk and uncertainty. The students who enrol in this course need a background in algebra and business mathematics. This course is a study of statistical methods, descriptive statistics and inferential statistics. This course uses a problem solving approach that focuses on proper interpretation and use of statistical information, while developing necessary understanding of the underlying theory and techniques. Topics include the role of statistics in modern business environments and for management information, data collection, data tabulation, probability concepts and probability distributions, sampling distribution, interval estimation and hypothesis testing, correlation and regression analysis.

**MKT 204:      Quantitative Analysis****3 Credits**

The goals of quantitative analysis are:

- Problem solving with practical, authentic application problems.
- Analyses, interpretation, and questioning of results
- In-depth understanding of mathematical concepts of beginning algebra and geometry to gain an appreciation of mathematics.

Students will work as teams on major projects to:

- Determine the reasonableness of results.
- Interpret results.

- Use critical thinking skills to analyze results.
- Organize and present information graphically, numerically, symbolically, and verbally.

Quantitative Analysis theory, techniques, and tools to support and facilitate managerial decision-making. Includes financial, statistical, and operational modelling.

### **MKT 211: Elements of Marketing**

**3 Credits**

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

### **ECO 201 Introduction to Micro-Economics**

**4 Credits**

Micro-economic theory is introduced; other topics include, problem of scarce resources and allocation of resources in product and factor markets with application to Nigerian and other economies; equilibrium concept, possibility of disequilibrium, partial equilibrium and general equilibrium analyses are discussed. Supply and demand theory and the cobweb theory are introduced along with introductory dynamics and consumer behaviour. Other topics include general equilibrium of exchange; production theory; and cost curves. Other topics are pricing and output under perfect competition, imperfect competition, monopoly and monopolistic competition. The course concludes by examining pricing of production factors and theory of comparative costs.

### **ECO 202 Introduction to Macro-Economics**

**4 Credits**

Macro-economic theory is introduced along with national income accounting, macro-economic aggregates as well as the classical system--namely Keynesian system and the monetarist system. Other topics include domestic economic stabilisation, monetary and fiscal policies, price control and inflation.

### **ACC 201: Financial Accounting & Reporting I**

**3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

**ACC 202: Financial Accounting & Reporting II****3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

**BUA 201: Principles of Business Administration I****3 Credits**

To help the learner gains an insight into various forms of business organizations, their operations, the functional areas within these organizations and how they relate. The course also aims at introducing students to the environment of modern business organizations and the appreciation by students of the relationships and interactions of different areas of business.

- I. Nature and purpose of business organizations
- II. Forms of business organizations
- III. Formation of companies
- IV. Business Combinations
- V. Multinational companies
- VI. The production function
- VII. The finance function

**BUA 202: Principles of Business Administration II****3 Credits**

- i. Human resources Management
- ii. The Marketing Function
- iii. Entrepreneurial activity in gearing business in Nigeria; Factors influencing business entrepreneurs
- iv. Social Responsibility of business
- v. Business environment
- vi. Financial Markets and the stock exchange/securities

**PSY 101 Introduction to Psychology****2 Credits**

Basic orientation of the discipline and subject matter; basic theoretical orientations and how psychology relates to other social sciences disciplines. Basic research methods in psychology are introduced and the uses of Psychology in modern life are discussed.

## PUBLIC ADMINISTRATION

To produce personnel that is competent to manage complex relations in the ever changing bureaucracy and growing business environment.

	<b>1<sup>st</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
GST 111	Communication in English I	2
GST 113	Nigerian Peoples and Culture	2
GST 121	Use of Library, Study Skills and ICT	2
GST 123	Basic Communication in French	2
GST 125	Contemporary Health Issues	2
AMS 101	Principles of Economics	2
AMS 103	Introduction to Computers	2
PAD101	Introduction to Public Administration	3
PAD103	Elements of Government	3
PAD105	Introduction to Accounting I	3
PAD107	Principles of Law	3
	<b>Total Semester Credit Units</b>	<b>26</b>

	<b>2<sup>nd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
GST 112	Logic, Philosophy & Human Existence	2
GST 122	Communication in English II	2
GST 124	Basic Communication in Arabic	2
AMS 102	Basic Mathematics	<b>2</b>
PAD102	Introduction to Psychology	3
PAD104	Introduction to Sociology	3
PAD106	Introduction to Accounting II	3
PAD108	Individual, Group & Society	3
	<b>Total Semester Credit Units</b>	<b>18</b>

	3 <sup>rd</sup> Semester	
Course Code	Course Title	Credit Units
GST 211	History and Philosophy of Science	2
GST 213	Environment & Sustainable Development	2
GST 223	Introduction to Entrepreneurship	2
PAD201	Elements of Public Administration	3
PAD203	Economic & Social Development	3
PAD205	Social Psychology	3
PAD207	Elements of Business Administration	3
PAD209	Descriptive Statistics for Public Administration	3
PAD211	Introduction to Macro Economics	3
	Total Semester Credit Units	24

	4 <sup>th</sup> Semester	
Course Code	Course Title	Credit Units
GST 222	Peace and Conflict Resolution	2
GST 224	Leadership Skills	2
PAD202	Nigeria Government & Administration	3
PAD204	Introduction to Political Science	3
PAD206	Financial Accounting	3
PAD208	Industrial & Organisational Psychology	3
PAD210	Inferential Statistics for Public Administration	3
PAD212	Introduction to Micro Economics	3
	Total Semester Credit Units	19

### **GST 111: Communication in English**

**2 Credits**

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.

### **GST 123 Philosophy and Logic:**

**2 Credits**

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).

**GST 113: Nigerian Peoples and Culture 2 Credits**

Study of Nigerian history, culture and arts in pre-colonial times, Nigerian's perception of his world, Culture areas of Nigeria and their characteristics, Evolution of Nigeria as a political unit, Indigene/settler phenomenon, Concepts of trade, Economic self-reliance, Social justice, Individual and national development, Norms and values, Negative attitudes and conducts (cultism and related vices), Re-orientation of moral Environmental problems.

**GST 121: Use of Library, Study Skills and Information Communication Technology (ICT) 2 Credits**

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).

**GST 122: Communication in English II 2 Credits**

Logical presentation of papers, Phonetics, Instruction on lexis, Art of public speaking and oral communication, Figures of speech, Précis, Report writing.

**GST 124: History and Philosophy of Science 2 Credits**

Man – his origin and nature, Man and his cosmic environment, Scientific methodology, Science and technology in the society and service of man, Renewable and non-renewable resources – man and his energy resources, Environmental effects of chemical plastics, Textiles, Wastes and other material, Chemical and radiochemical hazards, Introduction to the various areas of science and technology, Elements of environmental studies.

**GST 125: Peace Studies and Conflict Resolution 2 Credits**

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

**GST 222 Introduction to Computer****2 Credits**

History of Computer Science and their generations. Computer Hardware; functional components Modern I/O units. Software: Operating Systems, Application Packages. Program: Development; Flow charts and algorithms; Program Objects. BASIC or VISUAL BASIC Fundamentals. The application of computers in social research and social administration would be presented and discussed.

**GST 223 Introduction to Entrepreneurial Skills:****2 Credits**

Introduction to entrepreneurship and new venture creation; Entrepreneurship in theory and practice; The opportunity, Forms of business, Staffing, Marketing and the new venture; Determining capital requirements, Raising capital; Financial planning and management; Starting a new business, Feasibility studies; Innovation; Legal Issues; Insurance and environmental considerations and Possible business opportunities in Nigeria.

**AMS 101 Principles of Economics****2 Credits**

This course provides an introduction to a broad range of economic concepts, theories and analytical techniques. It considers both microeconomics - the analysis of choices made by individual decision-making units (households and firms) - and macroeconomics - the analysis of the economy as a whole.

**AMS 102 Business Mathematics I****2 Credits**

Arithmetic (Ratios and Proportions, Simple and Compound interest including Annuity, Discounting and Average Due Date). 2. Algebra (Set Theory and simple application of Venn Diagram, Variation, Indices, Logarithms; Basic concepts of permutation and combinations; Linear Simultaneous Equations; Quadratic Equations; Linear inequalities; Determinants and Matrices. 3. Calculus (Constant and variables, Functions, Limit & Continuity; Differentiability & Differentiation, Partial Differentiation; First order and Second order Derivatives; Maxima & Minima (without constraints and with constraints using Lagrange transform); Indefinite Integrals: as primitives, integration by substitution, integration by part; Definite Integrals: evaluation of standard integrals, area under curve.

**AMS 103: Introduction to Computers****2 Credits**

History and Development of Computer Technology. The Why and How of Computers.

Computer Types: Analog, Digital, and Hybrid. Central Preparation Equipment's: Key punch, Sorter etc. Data Transmission, Nature, Speed and Error Detection. Data Capture and Validation including Error Detection. Systems Analysis and Design. The Programming Process: problem definition, flow charting and decision table.

**PAD101      Introduction to Public Administration      3 Credit**

This course offers a broad introduction to the study and practice of professional public administration. Public administration is a complex and varied field that draws upon many specialties in governing and managing organizations that serve society. Course content covers the cultural, economic, and political context of Nigerian public service and the role of the public service practitioner in a democratic society.

**PAD103      Elements of Government      3 Credits**

This syllabus aims at assessing the candidates' ability to

- (a) define the concepts of Government and show their understanding of its principles, institutions and processes.
- (b) recognize their role as an informed citizens and their contributions towards the achievement of national development.
- (c) evaluate the successes, failures and problems of governments in West Africa.
- (d) analyse the constitutional developments and processes of colonial and post - independent government.
- (e) appreciate the role of their country as a member of the international community

**PAD105      Introduction to Accounting I      3 Credits**

A study of analyzing, classifying, and recording business transactions in a manual and computerized environment (Peachtree). Emphasizes an understanding of the complete accounting cycle, preparation of basic financial statements, bank reconciliations, and payroll.

**PAD107      Principles of Law      3 Credits**

The course introduces students to professions in law enforcement, security, corrections and fire and emergency management services. Students will examine roles and responsibilities of police, courts, corrections, private security, and protective agencies of fire and emergencies services. The course provides students with an overview of the skills necessary for careers in law enforcement, fire service, security, and corrections.

**PAD102 Introduction to Psychology      3 Credits**

Basic orientation of the discipline and subject matter; basic theoretical orientations and how psychology relates to other social sciences disciplines. Basic research methods in psychology are introduced and the uses of Psychology in modern life are discussed.

**PAD104      Introduction to Sociology      3 Credits**

Introduction to basic problem of sociology and sociological perspective, major theoretical schools and building blocks of society; research methods; culture, socialization and deviance; societal response to deviance and criminality; social differentiation and stratification; main social institutions in society; and social change are discussed



**PAD106      Introduction to Accounting II      3 Credits**

A study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized Environment.

**PAD108      Individual, Group & Society      3 Credits**

The language of sociology, the sociological perspective, and basic areas of sociological inquiry. Topics include: culture, socialization, self and society, social stratification and social class, the family, religion, policy, community organization, collective behavior, mass culture, social order and social change.

**PAD 201 Elements of Public Administration      3 Credits**

Nature of Public Administrations, similarities and differences between Public and private administration, functions of public administration, schools or conceptual approaches to the study of Public Administration, the goal model, system model, decision making model, the classical model, human relations model, sociological model, classification or typologies of organizations. Bureaucracy - Nature, strengths and weaknesses, features of ideal type of bureaucracy, reform of the Civil Service, international Public Administration and its relationship with domestic Public Administration.

**PAD202 Nigeria Government & Administration      3 Credits**

The major objective of this course is to acquaint students with the major colonial and post-colonial political, constitutional and administrative development in Nigeria. At the end of the study, the students would have been better informed of the reason for and the impact of colonialism on the political and administrative development in Nigeria. In addition, the students are expected to have been more enlightened on the pattern of organization of governmental institutions in terms of their composition, structure, functions and the relationships between and within them. This is expected to lead the students to the identification of the different systems of government. Not only that, the students are expected to have a better understanding of the origin, structure, functions and landmark reforms of the civil service as well as the issue of public accountability at the end of the study. The course examines: British conquest and colonial administration of Nigeria; political and constitutional development in Nigeria; federalism in Nigeria; origin, structure and functions of the civil service; composition and functions of other executive agencies; the relationships between the civil service, the legislature and the judiciary; the electoral process in Nigeria and the Civil service reforms and public accountability.

**PAD203 Economic& Social Development      3 Credits**

Classical and contemporary theories of development should be explored. Development planning and implementations, general aspects of economic growth, general aspects of social change with emphasis on the Nigerian experience. It will therefore, consists of: exposing students to development dynamics; exploring various theories of development-classical, neo-classical and modern; examining the linkage between economic growth and development; making students appreciate the linkage between the stage of Nigeria's growth and development

with historical/colonial circumstances; examining the Nigerian social setting and the inherent characteristics that require changes and demonstrating to students the rationale behind the processes of national development plan and implementation.

**PAD204 Introduction to Political Science**

**3 Credits**

Nature, Scope and uses of political science; Politics defined; Political Science and other social sciences; Major Concepts of Political Science e.g. Nation, State, Sovereignty etc. Use of Political Science; Nature and Functions of government; Organs of government; Types of government. Government and Law; Constitutions – Nature and types: Rules of Law, Nature, Assumptions and breaches; Nature of Delegated legislation, advantages and disadvantages; Discretionary power; Separation of powers; Political parties – nature and theories; Nature and functions of Public Administration; The Nigerian Civil Service and national development; International Relations; Foreign Policy – nature and functions.

**PAD205 Social Psychology**

**3 Credits**

Scope and methods of contemporary social psychology. Nature and functions of theories in social psychology. The social context of behaviour. Social learning. Motivation and perception. Person perception. Theories of social interaction. Co-operation and Competition. Problems of aggression. Violence and War. Group processes and inter-group relations. Attitude formation and change. Communication and effect of mass media. Psycholinguistics, Cross cultural studies of personality and cognition. Social Psychological aspects of social change. Attitude change. Changing the Behaviour of others; Conformity, Compliance, and obedience. Unintentional Social Influence. Inter-personal Attraction. Altruism and Helping.

**PAD206 Financial Accounting**

**3 Credits**

Company Accounts: Formation, issue and redemption of Shares and debentures, final accounts, merging, amalgamation, absorption, etc. including statutory requirements of company accounts in respect of each area. Advanced Partnership accounts: Admission, retirement, dissolution, change of interest, including the treatment of goodwill on admission/retirement. Conversion of partnerships to Limited companies, amalgamation of partnerships. Departmental and Branch Accounts. (Home and Foreign branches). Introduction to interpretation of accounts and financial statement analysis – Funds flow statements.

**PAD207 Elements of Business Administration**

**3 Credits**

The Scope of business; the Character of business from social, legal and economic perspectives. Forms of ownership, organisation and Management. Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises.

**PAD208 Industrial&Organisational Psychology**

**3 Credits**

Philosophical Basis of Psychology, the Growth of Scientific Psychology, Schools of Psychology. Theories of Personality. The measurement of Personality. Situation determinant of behaviour. Psychotic behaviour, conduct disorders. Neurotic behaviour. Attitude to

change. Behavioural differences and diagnostic groups. Psychotherapy. Influence of Culture on behaviour. Basic Psychological processes in learning. Motivation. Remembering and forgetting. Fields and careers in Psychology in Nigeria.

**PAD209 Descriptive Statistics for Public Administration**

**3 Credits**

This explores methods of collecting, presenting and analyzing data. Topics to be treated include measures of central tendencies, dispersion, skewness, expectations and decisions. Elementary probability theory, probability distributions, sampling and sampling distributions.

**PAD210 Inferential Statistics for Public Administration**

**3 Credits**

Elementary Sample Theory, types of hypotheses for small and large samples; (chi-square distribution and test of goodness of fit), analysis of variance, linear regression and correlation, calculation of index numbers, time series and analysis of time series.

**PAD211 Introduction to Macro Economics**

**3 Credits**

Introduction to Macroeconomics: National Income Determination; the Public Sector in the National Economy; Macroeconomic Policy Objectives and Instruments; Introduction to Money and Banking, Introduction to Economic Growth and Development. Trade Politics with Particular reference to Nigeria.

**PAD 212 Introduction to Micro Economics**

**3 Credits**

The Basic Problem of scarcity and Choice: the Methodology of Economic Science; the General Principles of Resource Allocation; the Concepts of Optimality and Equity; Equilibrium and Disequilibrium; Micro-economics versus Macroeconomics: Demand, Supply and Price: Types of Resources Allocation Decision; Methods of Resource Allocation in an Economy: Theory of the Firm; Introduction to Welfare Economics.

## **TRANSPORT MANAGEMENT**

The philosophy underlying the studies of Transport Management is to produce a crop of graduates equipped with appropriate knowledge and skill to make their contribution to the development of Nigeria, Africa and the World particularly in the various fields of transport studies and reduce to the barest minimum problems of poor accessibility to resources.

<b>1<sup>st</sup> Semester</b>		
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
GST 111	Communication in English I	2
GST 123	Philosophy & Logic	2
GST 113	Nigerian People & Culture	2
GST 125	Peace Studies & Conflict Resolution	2
GST 121	Use of Library, Study Skills & ICT	2
CMS 101	Basic Mathematics for Management & Social Sciences	3
TPM 101	Introduction to the Physical	2
TPM 103	Man, Location & Resources	2

ECO 101	Introduction to Economics I	2
TTH 101	Fundamentals of Tourism	3
TPM 105	Introduction to Practical Geography	3
BUS 101	Introduction to Business Admin.	3
ACC 101	Introduction to Financial Accounting	3
	<b>Total Semester Credit Units</b>	<b>22</b>

	<b>2<sup>nd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
GST 122	Communication in English II	2
GST 124	History & Philosophy of Science	2
TPM 102	Local Geography	2
TPM 104	Introduction to Logistics	2
TPM 106	Introduction to Science	2
BKF 102	Introduction to Banking and Finance	3
	<b>Total Semester Credit Units</b>	<b>13</b>

	<b>3<sup>rd</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
GST 223	Introduction to Entrepreneurial Skills	2
CMS 201	Introduction to Business Statistics	2
TPM 201	Basic History of Transport	2
TPM 203	Environmental Science	3
TPM 205	Spatial Organization of Society	2
TPM 207	Transport & Logistics	2
ACC 201	Financial Accounting I	3
BUS 203	Management of Small Business	3
ECO 201	Principles of Economics I	3
GST 223	Introduction to Entrepreneurial Skills	2
BAF 101	Introduction to Finance	2
	<b>Total Semester Credit Units</b>	<b>26</b>

	<b>4<sup>th</sup> Semester</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>Credit Units</b>
GST 222	Introduction to Computer	2
GST 204	African People & Culture	2
TPM 202	Quantitative Methods in Transport	3
TPM 204	Workshop Practice & Engineering Drawing	3
TPM 206	Basic Elements of Transport Planning	2
TPM 208	Principles of Transport & Tourism	2
GST 222	Introduction to Computer	2
GST 204	African People & Culture	2
BUS 210	Introduction to Entrepreneurial Studies	2
MKT 202	Consumer Behavior	2
	<b>Total Semester Credit Units</b>	<b>22</b>

**GST 111: Communication in English****2 Credits**

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.

**GST 123 Philosophy and Logic:****2 Credits**

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).

**GST 113: Nigerian Peoples and Culture****2 Credits**

Study of Nigerian history, culture and arts in pre-colonial times, Nigerian's perception of his world, Culture areas of Nigeria and their characteristics, Evolution of Nigeria as a political unit, Indigene/settler phenomenon, Concepts of trade, Economic self-reliance, Social justice, Individual and national development, Norms and values, Negative attitudes and conducts (cultism and related vices), Re-orientation of moral Environmental problems.

**GST 121: Use of Library, Study Skills and Information Communication Technology (ICT)****2 Credits**

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).

**GST 122: Communication in English II****2 Credits**

Logical presentation of papers, Phonetics, Instruction on lexis, Art of public speaking and oral communication, Figures of speech, Précis, Report writing.

**GST 124: History and Philosophy of Science****2 Credits**

Man – his origin and nature, Man and his cosmic environment, Scientific methodology, Science and technology in the society and service of man, Renewable and non-renewable resources – man and his energy resources, Environmental effects of chemical plastics, Textiles, Wastes and other material, Chemical and radiochemical hazards, Introduction to the various areas of science and technology, Elements of environmental studies.

**GST 125: Peace Studies and Conflict Resolution****2 Credits**

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

**TPM 101 Introduction to Physical Environment of Man****2 Credits**

The structure of the earth; endogenous and exogenous process; weathering, Rocks and mountain formation, etc. earth surface configuration and agents responsible. Man's activities and the environment.

**TPM 102 Local Geography****2 Credits**

A detailed study of the University Locality with special reference to Physical, Social, Economic and Cultural aspects within the context of where the university is located. The course will involve local studies

**TPM 103 Man, Location and Resources****2 Credits**

Scope and major sub-divisions of human geography, relationships between physical geography and human geography. Population growth, demographic and distributional patterns of world populations: developed and developing countries are compared and contrasted. Evolution, patterns and functions of human settlements; concepts of environmental resources, the types and global distribution, population and resource distribution/utilization, Role of movement, flows of people, goods, ideas and energy.

**TPM 104 Introduction to Logistics****2 Credits**

Introduction to Logistics, General overview of Logistics with reference to the planning, Organization and Co-ordination of material flow and storage throughout the process of production to the consumer, Logistics problems and solution.

**TPM 105 Introduction to Practical Geography****2 Credits**

Introduction to the practical aspects of Geography including elementary map reading, map reading, map making, including topographical, geological and climatic maps; aerial photograph and surveying, Graphical and map presentation of geographical data.

**TPM 106 Introduction to Science****2 Credits**

Mechanics, Space and Time, Units and Dimensions, Vectors Kinematics Newton's Law; Galilean Invariance; Static Dynamic of Particles; Universal gravitation, Thermal Physics, Thermal Properties including Elementary Thermodynamics and Kinetic Theory. Atomic Structure and the Periodic Classification of Elements; introduction to Gas Kinetic; Introduction to Nuclear Chemistry, Solid and Lattice Structure. General Principles of Extraction of metal.

**ECO 101 Introduction to Economics 1****2 Credits**

An introduction to the various issues, the nature of economic science, the methodology of economics, major areas of specialization in economics, stressing the historical development of ideas, major findings in the various areas of specialization, elementary principles of micro and macro-economics, current issues of interest and probable future developments.

**BUS 102 Introduction to Management****2 Credits**

Basic concepts in management; management principles; functions of the manager; planning and organization; span of control, departmentalization, line and staff authority; staffing; selection of managers; appraisal of managers; development and training of managers; direction and leading; motivation; leadership, communication, controlling, the system and process of controlling special control techniques; recent development of control process; the Nigeria environment problems; transferability of the management system.

**TTH 101 Fundamentals of Tourism****2 Credits**

Components of Tourism and Types of Tourism. Economic, political and social roles of Tourism; Disadvantages, Dangers and Problems of tourism. Comparative analysis of local and global trends in the Industry. Problems of the Industry in developing economies. Future of Tourism and the Tourism of the future

**GST 222 Introduction to Computer****2 Credits**

History of Computer Science and their generations. Computer Hardware; functional components Modern I/O units. Software: Operating Systems, Application Packages. Program: Development; Flow charts and algorithms; Program Objects. BASIC or VISUAL BASIC Fundamentals. The application of computers in social research and social administration would be presented and discussed.

**GST 223 Introduction to Entrepreneurial Skills:****2 Credits**

Introduction to entrepreneurship and new venture creation; Entrepreneurship in theory and practice; The opportunity, Forms of business, Staffing, Marketing and the new venture; Determining capital requirements, Raising capital; Financial planning and management; Starting a new business, Feasibility studies; Innovation; Legal Issues; Insurance and environmental considerations and Possible business opportunities in Nigeria.

**TPM 201      Basic History of Transport****2 Credits**

Meaning of Transport, Scope and relationship to disciplines. Transport and pre-industrial period; the Development of different Modes of Transport, water, rail, roads, air, pipeline, with special reference to Nigerian development of telecommunication. Role of Telecommunication in spatial interaction in Nigeria.

**TPM 202      Quantitative Methods in Transport Management****3 Credits**

Transport Statistics, Numerate problem solving and decision making; Techniques of Statistical Analysis. Operational Research Techniques and applications to transport; Project Planning Techniques; forecasting their analysis, inventory control Techniques. Analysis of point and line patterns, Covariance, bivariate and multivariate methods. Introduction to Computer Application in Transport Studies.

**TPM 203      Environmental Science****3 Credits**

Meaning and Scope of Geomorphology, rock Types, their origin and characteristic. Nature and origin of second order Relief Forms of the continents. Force that drive the Atmosphere. Major features and models of circulations. Man's influence on the atmosphere. Basic issues in Environmental management and environmental quality control. Impact of Transport on the environment, environmental pollution.

**TPM 204 Workshop Practice and Engineering Drawing****3 Credits**

Use of Engineering measuring instrument, e.g. Calipers, Gauges, etc. introduction of Hand tools e.g. practice in Wood Planner, Saws, Sanders and Pattern Making, Ramping and Sizing Techniques of Raw Materials. Sheet Met work, Introduction to the Use of Drawing, Measuring, Lettering and Dimensioning objects in various Positions, Principles of orthographic projections in the First Third Angle.

**TPM 205      Spatial Organisation of Society****2 Credits**

Man-environment interaction i.e. determinism, possibilism, and probabilism. Understanding the Basis of Man-Environment Interaction; Human Response to, and impact on the Environment; Spatial and Functional Relationship of settlements and activities in Space. Movement over Space and Transport Network.

**TPM 206      Basic Elements of Transport Planning****2 Credits**

Definition and objective of planning. The Concepts and Models for Understanding and Investigating the Reality of a given Regional Situation, the Historical Background of Planning and the Comparative Study of the existing Urban Forms, Structures and Problems within their peculiar Geographical locations. Historical evolution of planning; Urban Land use types. Concept of zoning and planning process.

**TPM 207      Transport and Logistics****2 Credits**

Transport definition, scope and function. Transport in the framework of production. Traffic Management, Rate Determination and Negotiation. Transportation of Hazardous materials; Achieving Transport Quality.



**TPM 208 Principles of Transport And Tourism****2 Credits**

Tourism Definition, Demand and Supply factors in tourism, Tourism and public interest Pattern and implications of tourism on transport. International tourism and transport need: International level and local levels. E-booking for transport and E-ticketing.

**ACC 201 Financial Accounting 1****3 Credits**

Company Accounts: Formation, issue and redemption of Shares and debentures, final accounts, merging, amalgamation, absorption, etc. including statutory requirements of company accounts in respect of each area. Advanced Partnership accounts: Admission, retirement, dissolution, change of interest, including the treatment of goodwill on admission/retirement. Conversion of partnerships to Limited liability companies, amalgamation of partnerships. Departmental and Branch Accounts. (Home and Foreign branches). Introduction to interpretation of accounts and financial statement analysis – Funds flow statements.

**BUS 203 Management of Small Business****3 Credits**

Scope and nature of Small Business Management: Business goals; characteristics of small business enterprises; need for small business enterprises. Basic concepts of management and Management Principles – planning, organizing, staffing, direct, controlling, research and budgeting, and their application to co-operatives and Small Business. Co-operative Business from social, legal and economic perspectives. Steps in setting up Co-operative Business. Motivation, leadership, authority and supervision in co-operative organization. Functions of management committee; personnel management in co-operatives. Problems of Co-operative and Small Business Management.

**ECO 201 Principles of Economics 1****3 Credits**

An introduction to the various issues, the nature of economics as a science, the methodology of economics, major areas of specialization in economics, stressing historical development of ideas, major findings in the various areas of specialization, elementary principles of micro and macro-economics, current issues of interest and probable future developments.

**BAF 101: Introduction to Finance****(3 Units: LH 45)**

Introduction: Definition of Finance; Risk and Finance, Business Organization; Scope of Finance Function; Sources Business Finance, (2) Financial Statement Analysis: Overview of Financial Statement, User of Financial Statements, (3) Concepts of Financial Statement Analysis (Ratios), Limitation of Ratio Analysis (4) Concepts of Time Value of Money; simple Interest and compound Interest.

**BUS203 :Management Of Small-And Medium-Scale Enterprises****(3 Units: LH 45)**

The objective of the course is to make students realize the vital role played by SMEs in an economy, and also to help them develop entrepreneurial thinking and motivation to start own ventures. In addition, the course enables student to integratively apply knowledge as well as skills acquired from other functional areas of business education towards the successful

management of SMEs. In sum, the student is taught to understand the activities, financing, development and management of SMEs. Organisation and operation of the small-scale retail, trading, service or manufacturing business. Location, financing, marketing, labour, accounting and the case of manufacturing, production, plus related problems of stock control, taxes and insurance.

### **MKT 202: Consumer Behaviour**

**(3 Units: LH 45)**

The course introduces the student to the influence that consumer behaviour has on marketing activities. Students will apply theoretical concepts to marketing strategies and decision making.

Topics include :

- i. Introduction: Role of the Consumer in Marketing, the Consumer Perspective and View Points, Overview of Consumer Decision – Process behaviour
- ii. Group Influence on Consumer: Culture Context of Consumer Behaviour, Social stratification, Reference Group and Sub-Culture Influences.
- iii. The Nature and Influence of Individual: Predispositions. Information Processing, Learning Process, Evaluative Criteria, Attitudes, Personality.
- iv. Attitude Change and Persuasive Communication: Nature of Communication; Attitude Change:
- v. Decision Processes: Problem Recognition Processes, Evaluation Processes, Purchasing Processes, Post-Purchase Processes.
- vi. Consumerism: Issues in consumerism, Current Status of Consumer Behaviour Research.

### **BUS 210 Introduction to Entrepreneurship**

**2 Credits**

Introductory Entrepreneurial skills: Relevant Concepts: Enterprise, Entrepreneur, Entrepreneurship, Business, Innovation, Creativity, Enterprising and Entrepreneurial Attitude and Behaviour. History of Entrepreneurship in Nigeria. Rationale for Entrepreneurship, Creativity and Innovation for Entrepreneurs. Leadership and Entrepreneurial Skills for coping with challenge. Unit Operations and Time Management. Creativity and Innovation for Self-Employment in Nigeria. Overcoming Job Creation Challenges. Opportunities for Entrepreneurship, Forms of Businesses, Staffing, Marketing and the New Enterprise. Feasibility Studies and Starting a New Business. Determining Capital Requirement and Raising Capital. Financial Planning and Management. Legal Issues, Insurance and Environmental Considerations. Case Study: Issues and Challenges of Global Economic Meltdown.

### **ACC 201: Financial Accounting & Reporting I**

**3 Credits**

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase, Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

**CMS 201 203:Introduction to Business Statistics****2Credits**

Business Statistics course is designed to develop an understanding and working-knowledge of statistics and statistical procedures. This course is intended to provide a background capacity in statistical description and analysis, appropriate for a business student. This course is a study of statistical methods, descriptive statistics and inferential statistics. Topics include the role of statistics in modern business environments and for management information, data collection, data tabulation, probability concepts and probability distributions, sampling distribution, interval estimation and hypothesis testing, correlation and regression analysis