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NATIONAL UNIVERSITIES COMMISSION

BENCHMARK MINIMUM ACADEMIC STANDARDS

For

UNDERGRADUATE PROGRAMMES

In

NIGERIAN UNIVERSITIES

ADMINISTRATION AND MANAGEMENT

NOVEMBER 2014

PREFACE

Section 10 (1) of the Education (National Minimum Standards and Establishment of Institutions) Act, Cap E3, Laws of the Federation of Nigeria 2004, empowers the National Universities Commission to lay down minimum standards for all programmes taught in Nigerian universities. In 1989, the Commission, in collaboration with the universities and their staff, developed minimum academic standards for all the programmes taught in Nigerian universities and the

Federal Government subsequently approved the documents.

After more than a decade of using the Minimum Academic Standard (MAS) documents as a major instrument of quality assurance, the Commission in 2001 initiated a process to revise the documents. The curriculum review was necessitated by the fact that the frontiers of knowledge in all academic disciplines had been advancing with new information generated as a result of research. The impact of Information and Communication Technologies on teaching and learning and the dynamics of the skills set required to face the challenge of competition engendered by globalization were also compelling reasons for the curriculum review.

Other compelling reasons included the need to update the standard and relevance of university education in the country as well as to integrate entrepreneurial studies and peace and conflict studies as essential new platforms that will guarantee all graduates from Nigerian universities the knowledge and appropriate skills, competencies and dispositions that will make them globally competitive and capable of contributing meaningfully to Nigeria's socio-economic development.

Recognising that the content-based MAS documents were rather prescriptive, a decision was taken to develop outcome-based benchmark statements for all the programmes in line with contemporary global best practice. To actualize this, the Commission organized a stakeholders' workshop to benchmark each programme in all the disciplines taught in Nigerian universities. Following comments and feedback from critical stakeholders in the universities indicating that the Benchmark-style Statements were too sketchy to meaningfully guide the development of curricula and were also inadequate for the purpose of accreditation, the Commission put in place the mechanism for the merger of the Benchmark-style Statements and the revised Minimum Academic Standards into new documents referred to as the Benchmark Minimum Academic Standards (BMAS).

The resultant documents, an amalgam of the outcome-based Benchmark statements and the content-based MAS clearly enunciates the learning outcomes and competencies expected of graduates of each academic programme without being overly prescriptive while at the same time providing the requisite flexibility and innovativeness consistent with institutional autonomy.

The first step in the process of amalgamation of the Benchmark statements and the content-based MAS was the conduct of a needs assessment survey and the publication of the findings in the report titled *Needs Assessment Surveys of Labour Market for Nigerian Graduates*. This was carried out for all the disciplines taught in Nigerian universities. The exercise involved major stakeholders particularly employers of Nigerian graduates. The objectives of the Needs Assessment Survey included identification of expected knowledge, attitudes and skills for graduates and their ability to fit into the requirements of the new national and global economy. The second stage was the organisation of a workshop at which academic experts across Nigerian universities, including Vice-Chancellors, participated with the objective of ensuring

that the designed BMAS for the various disciplines took into cognizance the identified knowledge and skill gaps. At the end of the workshop, draft BMAS documents were produced for the various programmes in the thirteen broad academic disciplines into which the Nigerian University System has been structured. Of significance was the introduction of science- and social science/humanities-based courses under the General Studies programme which are compulsory for all first- year students in Nigerian universities, irrespective of their course of study.

The documents were later sent to the Universities offering relevant disciplines for comments and input. Following the collation of the input and comments from the Universities, another workshop was held at which invited academic experts studied and incorporated the relevant comments and input received into the draft documents.

After content and language editing, by relevant experts, a one-day workshop was held at which the edited documents were harmonized to produce the final BMAS documents.

Consequent upon the afore-mentioned processes, BMAS documents were produced for the under-listed academic disciplines:

- i. Administration; Management and Management Technology;
- ii. Agriculture, Forestry, Fisheries and Home Economics;
- iii. Arts;
- iv. Basic Medical and Health Science;
- v. Education;
- vi. Engineering and Technology;
- vii. Environmental Sciences;
- viii. Law;
- ix. Pharmaceutical Sciences;
- x. Medicine and Dentistry;
- xi. Science;
- xii. Social Sciences; and
- xiii. Veterinary Medicine.

For each programme, the document contains suggestions of the status of each course in terms of *compulsory*, *required* and *elective*. Universities are encouraged to take due cognizance of the BMAS while bringing necessary innovation into the content and delivery of their programmes towards achieving their overall objectives and goals. Programmes are to be structured in such a way that a typical student does not carry less than 30 credit units or more than 48 credit units per session.

It is the Commission's expectation that this BMAS document will serve as a guide to the universities in the design of curricula for their programmes in terms of the minimum acceptable standards of input, process as well as measurable benchmark of knowledge, skills and competences expected to be acquired by an average graduate of each of the academic programmes.

Professor Julius A. Okojie, OON
Executive Secretary

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GLOSSARY OF COURSE CODES

These are the three letter codes for the identification of courses offered in the various programmes in the Administration and Management Science discipline as well as covered in the BMAS for the Nigerian University System. They are in two categories dictated by the sources of courses involved.

Category A: Course codes for the general and foundation courses offered by all students registered in the various programmes in the Administration and Management Science discipline

Category B: Course codes for courses offered by the various programmes in the Administration and Management Science Discipline

Category A

The Programme Offering the Courses	Course Code
General Studies Courses offered at the university level for students registered in all the disciplines in the university	GST
Foundation courses for all the programmes in the Administration and Management Science discipline	AMS

Category B

The Programme Offering the Courses	Course Code
Accounting	ACT
Actuarial Science	ACS
Banking and Finance	BAF
Business Administration	BUA
Co-operative and Rural Development	CRD
Industrial Relations and Personnel Management	IRP
Insurance	INS
Marketing	MKT
Office and Information Management	OIM
Policy and Administrative Studies	PAS
Public Administration	PAD
Local Government and Development Studies	LGD

SECTION ONE:

BASIC ELEMENTS OF THE OPERATION OF THE BENCHMARK MINIMUM ACADEMIC STANDARDS IN ADMINISTRATION AND MANAGEMENT SCIENCE PROGRAMMES

1.1 Preamble

The Benchmark Minimum Academic Standards (BMAS) are designed for the education and training of undergraduate students wishing to obtain first degrees in the different areas of Administration and Management Science in Nigerian University System. Presented in this section are the basic operational elements that serve to define the minimum academic standards required to achieve the cardinal goal of producing graduates in Administration and Management Science with sufficient academic background to face the challenges of a developing economy in an increasingly globalised economy.

It is pertinent to note that this BMAS document is expected to guide institutions in the design of curricula for their Administration and Management programmes by stipulating the minimum requirements. Being such, institutions are encouraged to take due cognizance of the BMAS while bringing necessary innovation to the content and delivery of their programmes towards achieving the overall goal of Administration and Management Science education and training in the country.

1.2 Programmes and Degrees

The programmes are **Administration** and **Management Science** which covers the following degree areas.

List of Programmes and Degrees in View

S/N	PROGRAMME	DEGREE IN VIEW
1	Accounting	B.Sc.
2	Actuarial Science	B.Sc.
3	Banking and Finance	B.Sc.
4	Business Administration	B.Sc.
5	Cooperatives and Rural Development	B.Sc.
6	Industrial and Labour Relations	B.Sc.
7	Industrial Relations and Personnel Management	B.Sc.
8	Insurance	B.Sc.
9	Local Government & Development Studies	B.A.
10	Marketing	B.Sc.
11	Office and Information Management	B.Sc.
12	Public Administration	B.Sc.
13	Policy and Administrative Studies	B.Sc.
14	Management Technology	B. Tech.
15	Taxation	B.Sc.
16	Transport Management	B.Sc/B.Tech

1.3 Philosophy, Aims and Objectives of Administration and Management Science

Philosophy

The general philosophy is the belief that training in this discipline 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 fields of Administration and Management.

Aims and Objectives

The major objectives of Degree programmes in Administration, Management and Management Technology are to:

- provide basic knowledge and skills needed for the understanding and analysis of problems related to the management and administration of industrial, commercial, public and other human organizations;
- equip students with knowledge and skills of decision making; especially the analytical skills needed for recognising, defining and solving problems; and
- develop in students, leadership and interpersonal relations skills in management.
- develop in students entrepreneurial skills and competencies to adequately prepare them to be innovative in job creation

1.4 Learning Outcomes:

Regime of Subject Knowledge

The programmes and their curricula should give students comprehensive education and training that equip them with knowledge, decision-making and problem solving skills in a variety of areas.

Competencies and Skills

The general skills should include competencies in computer literacy, quantitative skills, communication skills, interpersonal skills, organisation skills, Information Technology skill and Entrepreneurship skills.

Administrative and Management related cognitive abilities and skills required are as follows:

- Ability to recognise and analyse management and administrative problems and evolve strategies for their solutions.
- Ability to recognise and implement good management and administrative policies.
- Computational and data processing skills, relating to administrative, financial and manpower data.
- Ability to demonstrate knowledge and understanding of essential facts, concepts and principles, and apply theories to Administration and Management. Acquire knowledge in problem solving through Industrial attachment, Industrial Seminars and Student Apprenticeship Scheme.

Behavioural Attributes

Graduates of these programmes should:

- (i) understand the social-cultural environment in which they find themselves and how such environment conditions behaviour.
- (ii) be able to understand, explain, predict and influence human behaviour in work organisations.

- (iii) relate the knowledge of human behaviour to the ethics of their relevant professions.
- (iv) understand the relationship between culture and behaviour and why a unimodal system of behaviour may not work.

1.5 Admission Requirements and Expected Duration of the Programmes

Candidates are admitted into the degree programmes in any of the following three ways:

- The University Tertiary Matriculation Examination (UTME)
- Direct Entry
- Inter-University Transfer

UTME Entry Mode

The minimum academic requirement is credit level passes in five subjects at O'Level in nationally recognised examination including English Language, Mathematics and Economics at not more than two sittings. For applicants in the Actuarial Science, a credit level pass in Further Mathematics will be an added advantage;

Direct Entry Mode

- (a) In addition to O'Level requirements stipulated above, applicants should possess at least two A'Level papers in relevant subjects. For those who wish to read Actuarial Science, Mathematics must be passed at Advanced Level.
- (b) OND in relevant discipline with at least upper credit grade in addition to the five credit passes as in 1.3.2(a) above.
- (c) HND in relevant discipline with at least upper credit credit in addition to five credit passes as in 1.3.2(a) above.

Duration

A student will not be allowed to exceed an additional 50 per cent of the duration of the programme if he fails to graduate within the minimum number of years.

- a) **UTME**
Four (4) academic sessions or eight (8) semesters)
- b) **Direct Entry**
Three academic sessions or six (6) semesters.
- c) In general, no student will be allowed to exceed an additional 50% of the normal duration of the programme.

1.6 Graduation Requirements

1.6.1 Course System

Credits are weights attached to a course. One credit is equivalent to one hour per week per semester of 15 weeks of lectures or three hours of laboratory/studio/workshop work per week per semester of 15 weeks

Definition of Course System

This should be understood to mean a quantitative system of organization of the curriculum in which subject areas are broken down into unit courses which are examinable and for which students earn credit(s) if passed. The courses are arranged in progressive order of complexity or in levels of academic progress, e.g. Level or year I courses are 100, 101 etc and Level II or year II courses are 200, 202 etc.

The second aspect of the system is that courses are assigned weights allied to Units.

Units

Consist of specified number of student-teacher contact hours per week per semester. Units are used in two complementary ways: one, as a measure of course weighting, and the other, as an indicator of student work load.

- (i) As a measure of course weighting for each Unit course (e.g) HIS 105, ZOO 203, ARCH 504), the credit unit to be earned for satisfactorily completing the course is specified; e.g. a 2-credit unit course may mean two 1-hour lecture per week per semester or one 1-hour lecture plus 3-hour practical per week per semester.
- (ii) As a measure of work load, "One Credit Unit" means one hour of lecture or one hour of tutorial per week per semester. For other forms of teaching requiring student teacher contact, the following equivalents may apply:

two hours of seminar: three hours of laboratory or field work, Clinical practice/practicum, studio practice or stadium sporting activity, six hours of teaching practice; four weeks of industrial attachment where applicable.

Normally, in Course Credit System, courses are mounted all year round, thus enabling students to participate in examinations in which they are unsuccessful or unable to participate on account of ill health or for other genuine reasons. In such a system, no special provisions are made for re-sit examinations.

The minimum number of credit units for the award of a degree is 120 units, subject to the usual Department and Faculty requirements. A student shall therefore qualify for the award of a degree when he has met the conditions.

The minimum credit load per semester is 15 credit units.

For the purpose of calculating a student's cumulative GPA(CGPA) in order to determine the class of Degree to be awarded, grades obtained in **ALL** the courses whether compulsory or optional and whether passed or failed must be included in the computation.

Even when a student repeats the same course once or more before passing it or substitutes another course for a failed optional course, grades scored at each and all attempts shall be included in the computation of the GPA. Pre - requisite courses must be taken and passed before a particular course at a higher level.

1.6.2 Standard Terminologies

The following standard terminologies are used for different categories of courses.

- i. **Core/Compulsory Course:**
A course which every student must compulsorily take and pass in any particular programme at a particular level of study.
- ii. **Elective Course**
A course that students take within or outside the faculty. Students may graduate without passing the course provided the minimum credit unit for the course had been attained.
- iii. **Optional Course**
A course which students can take based on interest and may count towards the minimum credit unit required for graduation.
- iv. **Pre-requisite Course**
A course which student must take and pass before taking a particular course at a higher level.
- v. **Required Course**
A course that you take at a level of study and must be passed before graduation.

1.6.3 Grading of Courses

Grading of courses shall be done by a combination of percentage marks and letter grades translated into a graduated system of Grade Point as shown in Table 1.2.

Grade Point System

Mark %	Letter Grade	Grade Point
70 – 100	A	5
60 – 69	B	4
50 – 59	C	3
45 – 49	D	2
0 – 44	F	0

1.6.4 Grade Point Average and Cumulative Grade Point Average

For the purpose of determining a student's standing at the end of every semester, the Grade Point Average (GPA) system shall be used. The GPA is computed by dividing the total number of Units x Grade Point (TUGP) by the total number of units (TNU) for all the courses taken in the semester as illustrated in Table 1.3.

The Cumulative Grade Point Average (CGPA) over a period of semesters is calculated in the same manner as the GPA by using the grade points of all the courses taken during the period.

Calculation of GPA or CGPA

Course	Units	Grade Point	Units x Grade Point (UGP)
C ₁	U ₁	GP ₁	U ₁ x GP ₁
C ₂	U ₂	GP ₂	U ₂ x GP ₂
-	-	-	-
-	-	-	-
C _i	U _i	GP _i	U _i x GP _i
-	-	-	-
-	-	-	-
C _N	U _N	GP _N	U _N x GP _N
TOTAL	TNU		TUGP

$$TNU = \sum_{i=1}^N U_i \quad TUGP = \sum_{i=1}^N U_i * GP_i \quad CGPA = \frac{TUGP}{TNU}$$

1.6.5 Degree Classifications

Classes of degree are to be awarded depending on the cumulative GPA obtained. The classes of degrees that may be awarded are First Class Honours, Second Class Honours (Upper Division), Second Class Honours (Lower Division) and Third Class Honours.

Table 1.4: Degree Classification

CGPA	CLASS OF DEGREE
4.50 – 5.00	First Class Honours
3.50 – 4.49	Second Class Honours (Upper Division)
2.40 – 3.49	Second Class Honours (Lower Division)
1.50 – 2.39	Third Class Honours

1.6.6 Probation

Probation is a status granted to a student whose academic performance falls below an acceptable standard. A student whose Cumulative Grade Point Average is below 1.50 at the end of a particular year of study, earns a period of probation for one academic session.

1.6.7 Withdrawal

A candidate whose Cumulative Grade Point Average is below 1.50 at the end of a particular period of probation should be required to withdraw from the University. Where possible, consideration may be given to a student withdrawn from a programme of study for transfer to any other programme within the same university.

Subject to the conditions for withdrawal and probation, a student may be allowed to repeat the failed course Unit(s) at the next available opportunity, provided that the total number of credit units carried during that semester does not exceed 24, and the Grade Points earned at all attempts shall count towards the CGPA.

1.7 Evaluation

1.7.1 Modes of Student Assessment

All courses taken must be evaluated and a final grade given at the end of the semester. To arrive at the final grade, the evaluation must be a continuous process consisting of some or all of the following where applicable:

- (i) Continuous Assessment
- (ii) Examinations

a. Continuous Assessment

Continuous assessment shall be done through essays and tests. Scores from continuous assessment shall normally constitute 30-40 per cent of the full marks for courses which are primarily theoretical.

b. Examinations

In addition to continuous assessment, final examinations should normally be given for every course at the end of each semester. All courses shall be graded out of a maximum of 100 marks comprising:

Final Examination: 60% - 70%

Continuous assessment (Quizzes, Homework, Tests and Practical):
30% - 40%

1.7.2 External Examiner's System

The involvement of external examiners from other universities is a crucial quality assurance requirement for all courses in Nigerian University System. In this regard, external examiner should go beyond mere moderation of examination questions to examining of examination papers to scope and depth of examination questions vis a vis the curricular expectation.

1.7.3 Students' Evaluation of Courses

There should be an established mechanism to enable students to evaluate courses delivered to them at the end of each semester. This should be an integral component of the course credit system to serve as an opportunity for feedback on the effectiveness of course delivery.

Such an evaluation which should be undertaken by students at the end of each course, should capture, among others:

- (i) Improvement in the effectiveness of course delivery.
- (ii) Continual update of lecture materials to incorporate emerging new concepts.
- (iii) Effective usage of teaching aids and tools to maximize impact of knowledge on students and
- (iv) Improvement in students' performance through effective delivery of tutorials, timely in presentation of continuous assessment and high quality examination.

It is very important that students' evaluation of courses be administered fairly and transparently through the use of well-designed questionnaires. The completed questionnaires should be professionally analysed and results discussed with the course lecturer(s) towards improvement in course delivery in all its ramifications.

1.8 Resource Requirements

1.8.1 Personnel

Staff of the Faculty can be categorized into two; academic and non-teaching staff. The non-teaching staff can be further categorized into four: Senior Technical, Senior Administrative, Technical and Non-technical Junior Staff.

a) Academic Staff

Academic staff requirements are in terms of three criteria: number, structure, and qualifications (appointments and promotions).

i. Staff-Student Ratio

Determination of the number of academic staff required for an academic programme is contingent on the approved staff-student ratio for each discipline. The approved Staff-Student ratio in Administration and Management Science is 1:30.

ii. Staff – Mix by Rank

Academic staff in the Universities are broadly classified into three categories; Professorial (Professor/Reader) Senior lectureship and Lecturers Grade I and below. The Professorial cadre should constitute a maximum of 20 percent of the staff strength while the remaining two should constitute 35 and 45 percent respectively.

iii. Qualification for Appointment/Promotion of Academic Staff

The qualifications and other criteria necessary for appointment and/ or promotion of academic staff at the various levels of the career structure are set out in the table below.

Qualifications for Appointments/Promotion of Academic Staff

	LEVEL	QUALIFICATIONS
i.	Graduate Assistant	A good Bachelor's Degree (with a minimum Second Class Upper Division) This is a training position, and staff in this category are expected to complete their Master's degree within two years of their appointment.
ii.	Assistant Lecturer	A Master's Degree in addition to a good Bachelor's Degree.
iii.	Lecturer II	<ul style="list-style-type: none">• A PhD Degree for direct appointment;• By promotion from Assistant Lecturer rank after a minimum of three years in addition to fulfilling other promotion requirements
iv.	Lecturer I	In addition to the qualifications specified for Lecturer II, Lecturer I should have had at least three years post-doctoral teaching experience and demonstrated ability for research work and evidence of scholarship.
v.	Senior Lecturer	A PhD Degree in addition to meeting the requirements for publications, teaching and other conditions stipulated in the guideline.

vi.	Reader (Associate Professor)	Basic qualifications set out for Senior Lecturer plus at least three years of experience. Must have considerable publications resulting from research as well as demonstrated academic leadership ability. A Reader should have evidence of participation in University administration and community activities. External assessment is required for promotion to the level of a Reader.
vii	Professor	Basic qualifications as for Reader/Associate Professor. Must have had at least three years of experience as Reader/Associate Professor in addition to meeting the necessary publications. A Professor should demonstrate clear evidence of scholarship as well as academic and administrative/professional leadership.

b. Non-Teaching Staff

i. Senior Technical Staff

By the nature of the discipline in Administration and Management, the senior technical staff needed should be a computer programmer (preferably a degree holder).

ii. Senior Administrative Staff

The Faculty shall have the following senior administrative staff who shall be responsible to the Dean:

- i) Faculty Officer – not below Assistant Registrar
- ii) Two Executive Officers
- iii) A Secretary

Each Department should have a Secretary to each Head of department

iii. Junior Staff

The Faculty shall have non-teaching support staff who shall be responsible to the Dean such Secretary, Clerical Officer, Driver, etc.

Each Department shall have a Secretary, Clerical Officer and other support staff as may be required.

1.8.2 Physical Facilities

(a) Spaces

Classroom Accommodation

The NUC standard requirement of 0.65m² per full-time student is maintained. Thus the minimum total space requirement of a Faculty or Department shall be the product of its total full time equivalent student enrolment (FTE) and the minimum space requirement per full-time equivalent i.e. (FTE) 0.65m².

The total space requirement shall be met by a combination of classrooms and lecture theatres of varied capacities. These should however include the following:

- (i) a lecture theatre, equipped with a public address system, capable of accommodating at least 250 students or at least $\frac{1}{4}$ of all FTE in the Faculty, whichever is higher.
- (ii) at least two large classrooms, with a public address systems, capable of accommodating from 100 – 150 students, and
- (iii) one computer room capable of accommodating at least 50% of total students population at any given time as well as adequate number of internet ready personal computers, word processors.,

Each classroom should be furnished with comfortable chairs and desks beiting of a university. The classroom should be equipped with smart boards and multimedia projectors.

Office Accommodation

In this respect, each academic staff should have an office space of at least 25 square metres taking into cognisance the status/cadre of the staff

In addition, there should be for the Faculty, a Dean's office and for each department a Head of Department's office with attached offices for their supporting staff as specified below:

	Office (m²)	Sec.'s Office (m²)	Typing Pool (m²)	Store (m²)	Office Equipment (m²)	File Room (m²)
Dean of Faculty	15	20	15	20	50	30
Heads of Department	15	15	20	15	None	None

The Faculty Officer should be accommodated in an office of 20 square metres and with an adjoining secretary's room of about 15sq metres.

Staff-Student Common Room

In order to promote both social and academic interaction among staff and between staff and students, there should be a common room of about 35(m²) equipped with a kitchenette where staff and students could interact in an informal atmosphere.

Laboratory

Marketing Laboratory

Entrepreneurial Development Laboratory

Library and Information Resources

Universities should leverage on available technology to put in place rich databases and other electronic/digital library and information resources. In addition well stock and current hardcopies of reference and other textual materials should be provided centrally at the level of the Faculty. A well network digital library should serve the entire university community. Availability of wireless facilities (Wifi) with adequate bandwidth should enhance access to these electronic resources.

In any case, there should be internet ready workstations available in the library for least 25% of the total student enrolled in each academic programme. The funding of the Library should be in line with NUC guidelines.

1.9 General Studies

Goal

To produce a well-rounded, morally and intellectually capable graduates with vision and entrepreneurial skills in an environment of peace and social cohesiveness.

Objectives

The objectives of the General Studies programme consist of the following:

- a) Acquisition, development and inculcation of the proper value-orientation for the survival of the individual and society.
- b) The development of intellectual capacities of individuals to understand, appreciate and promote peaceful co-existence.
- c) Production of graduates with broad knowledge of the Nigerian Nation and people with a view to inculcating in them mutual understanding and patriotism.
- d) Exposing graduates of Nigerian Universities to the rudiments of ICT for computer literacy and ability to live usefully in this ICT age.
- e) Preparing students for a post university life with opportunities for job creation and entrepreneurial skills.
- f) Production of graduates capable of communicating effectively (both oral and written).

The details of the courses under the general studies are presented in Section 2

SECTION TWO

ADMINISTRATION AND MANAGEMENT SCIENCE DEGREE PROGRAMMES: COMMON FOUNDATION COURSES

2.1 Preamble

The foundation courses for the different Administration and Management Science degree programmes are designed to ensure that at especially the first year, students are exposed to that common pool of courses which cut across the entire faculty. These include: Economics, Basic Mathematics and Basic Computer Studies. There may be other basic subjects, but these do not cut across the whole faculty; and therefore, clusters of relevant departments benefit from such courses. The General Studies courses have also become common courses to be offered in the first three years of the degree programme.

2.2 The Foundation Courses

The foundation courses are basically in two categories:

- Common foundation courses in basic subjects
- General Studies and Entrepreneurship

2.2.1 Common Courses in Administration and Management Science

The common courses in Administration and Management Science are: Economics, Mathematics and Introduction to Computer. This is further broken down into codes and credit units below:

Foundation Courses

Course Code	Course title	Course Unit
AMS 101	Principles of Economics	2 Units
AMS 102	Basic Mathematics	2 Units
AMS 103	Introduction to Computers	2 Units

Note: AMS refers to Administration and Management Science

2.2.2 General Studies Programme

The aim of the General Studies Programme is to expose students to a course of liberal education through which they can develop and expand their awareness of their social, cultural and natural environments. The goal is to produce well-rounded graduates that are intellectually sound, competent in the use of English Language. The objectives of the programme include:

- Acquisition of a body of situational relevant knowledge outside of the respective field of specialization of the students for productive, healthy living and promotion of peaceful coexistence.
- Development of competence in the use of English Language as a tool for their studies and effective means of communication in the society and in their future employment/enterprise.

General Studies courses are available up to 300 level. Those available for Administration and Management Science which must be taken by students are tabulated below:

General Studies: Courses Structure

Course Code	Course Title	Units
GST 111	Communication in English I	2
GST 112	Logic, Philosophy and Human Existence	2
GST 113	Nigerian Peoples and Culture	2
GST 121	Use of Library, Study Skills and ICT	2
GST 122	Communication in English II	2
GST 123	Basic Communication in French	2
GST 124	Basic Communication in Arabic	2
GST 125	Contemporary Health Issues	2
GST 211	Environment and Sustainable Development	2
GST 222	Peace and Conflict Resolution	2
GST 223	Introduction to Entrepreneurship	2
GST 224	Leadership Skills	2
GST 311	Entrepreneurship	2

2.2.3 Entrepreneurship

Towards Nigeria's quest for accelerated economic growth, it is important that active and virile youth population is assisted to develop and convert their innovative ideas into business ventures. These skills can be acquired particularly by those so innately inclined. This underscores the need to actively promote and train students to be entrepreneurial within our educational system. The course aims at re-orientating students towards a job-creation mind set rather than the fixed attitude of job seeking. It will equip them with the skills required in establishing businesses or making them add value to existing systems, if employed in organisations. The main objective is to introduce students to concepts and opportunities available in entrepreneurship and innovation. It assumes no previous knowledge and takes students through the rudiments of entrepreneurship to selecting a desired business and starting it with a Feasibility Report.

The specific objectives of the GST 223 (Introduction to Entrepreneurship Skills) and GST 311 (Entrepreneurship Studies), also to be taught under the General Studies Programme as reflected in the above table, are to enable students to:

- Understand the relationship of enterprise, entrepreneur, business, entrepreneurship, innovation and creativity
- Analyse the historical perspective of entrepreneurship in Nigeria and relate it to the recent trend of unemployment, under-employment and job dissatisfaction, personal, national and global economic recession
- Identify the roles of entrepreneurial development agencies and regulatory bodies
- Cultivate the spirit of entrepreneurship
- Correct wrong attitudes and mind sets and develop high entrepreneurial potential in student
- Select possible business ideas
- Build the capacity to develop business plan to start a business.

2.3 Structure of Foundation Courses

Presented below are the major courses that undergraduate Administrative and Management Science students are expected to take to expose them to the basic rudiments of the discipline. With this philosophical framework, the proposed courses for all

Administration and Management Science mainly in the first two years of study, that is 100 and 200 levels are presented in tables 2.3 and 2.4 respectively.

Foundation and Common Courses in Administration and Management Science

Common and Foundation Course Structure at 100 Level

Course Code	Course Title	Units	Status	LH	PH
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy and Human Existence	2	R	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	C	30	-
AMS 101	Principles of Economics	2	C	30	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computer	2	R	30	-
	Total	22			

NOTE:

C = Compulsory

E = Elective

R = Required

LH = Lecture Hours per semester

PH = Practical Hours per semester

Common Course Structure at 200 Level

Course Code	Course Title	Units	Status	LH	PH
GST 211	Environment and Sustainable Development	2	R	30	-
GST 222	Peace and Conflict Resolution	2	R	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	R	30	-
	Total	8			

Common Course Structure at 300 Level

Course Code	Course Title	Units	Status	LH	PH
GST 311	Entrepreneurship	2	R	30	-

2.4 Course Synopses of Foundation Courses

100 Level Courses

GST 111: Communication in English I: (2 Units: LH 30)

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 112: Logic, Philosophy and Human Existence (2 Units: LH 30)

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 Units: LH 30)

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 ICT (2 Units: LH 30)

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 Units: LH 30)

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

GST 123: Basic Communication in French (2 Units: LH 30)

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 124: Basic Communication in Arabic (2 Units: LH 30)

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

GST 125: Contemporary Health Issues (2 Units: LH 30)

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.

AMS 101: Principles of Economics (2 Units: LH 30)

An introduction to the nature of economic science; the methodology of economics. The major areas of specialisation in economics, with emphasis on the historical development of ideas. Elementary principles of micro- and macro-economics. The basic problem of scarcity and choice; the general principles of resource allocation; the concept of optimality and equity; equilibrium and disequilibrium; demand, supply and price; types of resource allocation decision; methods of resource allocation in an economy. Introduction to Welfare Economics.

AMS 102: Basic Mathematics (2 Units: LH 30)

Number systems. Indices, surds and logarithms. Polynomials. Remainder and factor theorems. Polynomial equations. Rational functions. Partial fractions. Fields. Ordered fields. Inequalities. Mathematical Induction. Permutations and combinations. Binomial theorem. Sequences and series. The quadratic equation and function. Relation between the roots and the coefficients. Complex numbers. Addition. Subtraction, Multiplication and division. Argand diagram. De-Moivre's theorem, n-th roots of complex numbers. Elementary set theory. Venn diagrams and applications. De-Morgan's laws. Trigonometry. Elementary properties of basic trigonometric functions. Addition formulae and basic identities. Sine and cosine formulae. Half angle formulae. Area of a triangle. Solution of trigonometric equations. Inverse trigonometric functions. Functions. Concept and notation. Examples. Composition, Exponential and logarithmic functions. Graphs and properties. Limits and continuity. Techniques for finding limits. The derivative. Calculation from first principles. Techniques of differentiation. Chain rule. Higher order derivatives. Extremum problems. Mean-value theorem. Applications. Indeterminate forms and L' Hospital's rule. Taylor's and MaClauren's series. Curve sketching. Integrations as the reverse of differentiation, as area, as limit of finite sums. Definite integrals. Properties of definite integrals. Applications.

AMS 103: Introduction to Computer (2 Units: LH 30)

History and Development of Computer Technology. The Why and How of Computers. Computer Types: Analogue, Digital, and Hybrid. Central Preparation Equipments: 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.

200 Level Courses

GST 211 Environment and Sustainable Development (2 Units: LH 30)

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 Units: LH 30)

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 223 Introduction to Entrepreneurship (2 Units: LH 30)

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.

GST 224 Leadership Skills (2 Units: LH 30)

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.

300 Level Courses

GST 311 Entrepreneurship

(2 Units: LH 30)

Profiles of business ventures in the various business sectors such as: Soap/Detergent, Tooth brush and Tooth paste making; Photography; Brick making; Rope making; Brewing; Glassware production/ Ceramic production, Paper production; Water treatment/conditioning/packaging; Food processing/preservation/packaging; Metal fabrication; Tanning industry; Vegetable oil extraction; Farming; Fisheries/aquaculture; Plastic making; Refrigeration/Air-conditioning; Carving, Weaving; Bakery; Tailoring; Printing; Carpentry; Interior Decoration; Animal husbandry etc. Case Study Methodology applied to the development and administration of Cases that bring out key issues of business environment, start-up, pains and gains of growth of businesses, etc. with particular reference to Nigerian businesses. Experience sharing by business actors in the economy with students during Case presentations.

DRAFT

SECTION THREE:

COURSE STRUCTURE AND SYNOPSES OF ADMINISTRATION AND MANAGEMENT SCIENCE PROGRAMMES

Preamble

The foundation courses for the various Administration and Management Science degree programmes covered in this document have been presented in section 2. The courses are mainly for 100 and 200 levels. This section is devoted to the presentation of the structure and the synopsis of courses prescribed for each programme. The balance of the departmental courses for 100 and 200 levels will be addressed while 300 and 400 levels will be comprehensively presented in this section.

3.1 ACCOUNTING

3.1.1 Philosophy and Objectives of the Programme

Philosophy

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.

Aims and Objectives of the Programme

The major objectives of a Bachelor's degree programme in Accounting are to:

- a) To produce high level accounting personnel that can contribute to the development of accounting practice through researches and publications.
- b) Provide basic knowledge and skills needed for the understanding and analysis of problems relating to accounting in the management of industrial, commercial, public and other human organizations;
- c) Equip students with knowledge and skills of decision making; especially the analytical skills needed for recognizing, defining and solving problems;
- d) Develop in students, leadership and interpersonal relations skills in accounting/management.
- e) Provide training aimed at improving and upgrading the existing and potential manpower needed for national development.

3.1.2 Learning Outcomes

The learning objectives and outcomes are designed to provide students with capacity for critical thinking, technical knowledge, communication, teamwork, ethics and social responsibility, entrepreneurial skills, and use of technology.

On successful completion of this programme, the student will be able to:

- i. Explain basic concepts and techniques of core accounting subject matter, including financial accounting and reporting, managerial accounting, auditing, taxation, and accounting information systems.
- ii. Prepare and evaluate financial statements in line with the provisions of IFRS and IPSAS and statements issued by the Financial Reporting Council of Nigeria..

- iii. Analyse management control systems, prepare budgets, and provide decision support for cost management and other managerial decisions.
- iv. Analyse accounting processes, evaluate risk, and recommend appropriate internal controls for accounting processes.
- v. Use accounting software to input and analyse data, improve efficiency and support management decision making.
- vi. Prepare basic tax returns, analyse and communicate the effects of basic tax rules on individuals, partnerships and corporate entities.
- vii. Perform basic analyses of financial systems and statements, and write a report on the performance, financial condition, and management effectiveness.
- viii. Demonstrate skills and abilities relevant to the accounting profession, including effective written and oral communication and working effectively in teams.
- ix. Identify ethical dilemmas in accounting practice and develop appropriate courses of action that consider the well-being and needs of the community and society beyond the boundaries of the professional community.
- x. Engage in academic and professional development activities and become more aware of opportunities in the accounting profession.
- xi. Leverage entrepreneurial and technological skills and experiences for career success.

The accounting programme will strive to provide relevance and useful quality assurance of the objectives and expected learning outcomes.

Regime of Subject Knowledge

The product of this programme should be able to design accounting systems to suit changing accounting requirements e.g. International Financial Reporting Standards (IFRS) and IPSAS of organizations and be professionally qualified to practice the profession.

Competencies and skills (Cognitive abilities)

The general skills should include competencies in computer literacy, quantitative skills, communication skills, interpersonal skills, organization skills, Information Technology skill and Entrepreneurship skills.

The Accounting and Management related cognitive abilities and skills required are as follows:

- i. Ability to recognise and analyse accounting and management problems and evolve strategies for their solutions.
- ii. Ability to recognise and implement good accounting and management policies.
- iii. Computational and data processing skills, relating to accounting, financial and manpower data.
- iv. Ability to demonstrate knowledge and understanding of essential facts, concepts and principles, and apply theories to Accounting and Management.
- v. Acquire knowledge in problem solving through Industrial attachment, Industrial Seminars and Student Apprenticeship Scheme.

Behavioural Attributes

It is required that the graduate should:

- (v) Understand the social-cultural environment in which they find themselves and how such an environment conditions behaviour.
- (vi) Be able to understand, explain, predict and influence human behaviour in work organizations.
- (vii) Relate the knowledge of human behaviour to the ethics of their relevant professions.
- (viii) Understand the relationship between culture and behaviour and why a unimodal system of behaviour may not work.
- (ix) Observe ethical conduct in consonance with the provisions of professional accounting standards and Financial Reporting Council of Nigeria.

3.1.3 Course Structure

COURSE STRUCTURE AT 100 LEVEL ACCOUNTING

Course Code	Course Title	Unit	Status	L/H	P/H
Acc 111/121	Introduction to Accounting & Financial Reporting I &II	6	C	60	30
Eco 111	Introduction to Economics I	3	C	45	
Eco 121	Introduction to Economics II	3	C	45	
BUS 111 / 121	Introduction to Business I &II	4	C	60	
ACC 112	Element of Government	2	R	30	
ACC 113	Introduction to computer	2	R	15	15
ACC 114	Business Mathematics I	2	R	30	
ACC 124	Business Mathematics II	2	R	30	
GST 223	Introduction to Entrepreneurship	3	C	30	15
GST 111	Communication in English I	2	C	30	
GST 122	Communication in English II	2	C	30	
GST 121	Use of Library, Study skill & ICT	2	C	30	
GST 211	History & Philosophy of Science	2	C	30	
GST 113	Nigerian Peoples and Culture	2	R	30	
GST 123	Communication in French	2	E	30	
GST 112	Logic, Philosophy and Human Existence	2	R	30	
GST 124	Communication in Arabic	2	E	30	
GST 125	Contemporary Health Issues	2	E	30	
Total Credit Units				45	

Elective Course: Minimum of 6 Units are required.

KEY:

C = Compulsory

LH= Lecture Hour

R = Required

PH = Practical Hour

COURSE STRUCTURE AT 200 LEVEL ACCOUNTING

Course Code	Course title	Units	Status	LH	PH
ACC 211/221	Financial Accounting & Reporting I& II	6	C	60	30
Eco 211	Economic Theory (Micro & Macro)	4	C	60	
ACC 212	Cost Accounting	3	C	45	
BUS 211	Elements of Management	2	C	30	
ACC 213	Corporate Finance	3	C	45	
BUS 212	Business Communication	2	C	30	
BUS 213	Statistics	3	C	45	
ACC 214	Accounting Laboratory & Accounting Application Software	3	C	15	30
ACC 225	Corporate Governance & Accounting Ethics	2	C	30	
BUS 214	Production Management	3	R	45	
Ent 211	Foundation Course in Entrepreneur	2	C	15	15
GST 211	Environmental & Sustainable Development	2	R	30	
GST 222	Peace & Conflict Resolution	2	R	30	
GST 224	Leadership Skills	2	R	30	

Total

39

COURSE STRUCTURE AT 300 LEVEL ACCOUNTING

Course Code	Course title	Units	Status	LH	PH
ACC 311/321	Intermediate Financial Accounting & Reporting I & II	6	C	60	30
ACC 313/323	Management Accounting I & II	4	C	60	-
ACC 314	Taxation I	3	C	30	15
ACC 315	Auditing I	3	C	30	15
ACC 316/326	Business/Company Law	6	C	90	
ACC 317	Public Finance	2	C	30	
ACC 319/329	Forensic Accounting and fraud Management I & II	3	C	30	15
ACC 325	Research Methodology	3	C	45	
GST 311	Entrepreneurship Studies	3	C	30	15
ACC 324	Corporate (Management) Information System	3	C	30	15
ACC 327	Public Sector Accounting I	3	C	45	
ACC 399	Accounting SIWES	3	R	-	45

Total

42

KEY:

C = Compulsory

R = Required

LH= Lecture Hour

PH = Practical Hour

COURSE STRUCTURE AT 400 LEVEL ACCOUNTING

Course Code	Course title	Units	Status	LH	PH
ACC 411	Advanced financial Accounting & Reporting	3	C	45	-
ACC 412	Public Sector Accounting & Reporting II	3	C	45	-
ACC 413	Taxation II	3	C	30	15
ACC 414	Auditing, Assurance & Investigation	3	C	30	15
ACC 415/425	International Accounting I & II	6	C	90	-
ACC 416	Financial Management	4	C	45	15
ACC 423	Executorships , Bankruptcy ,& liquidation	3	C	45	-
BUS 411	Business Policy & Strategy	3	R	45	
BUS 421	Business Decision Analysis	3	R	45	
ACC 422	Accounting Theory	3	C	45	
ACC 424	Research Projects	6	C	90	

Total Credit units**39****3.1.4 Course Synopses****100 LEVEL ACCOUNTING****ACC 111/121: Introduction to Accounting and Financial Reporting I & II****(6 Units: LH 60, PH 30)**

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 Units: LH 45)**

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 Units: LH 45)**

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 111/121: Introduction to Business I & II (4 Units: LH 60)

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 Units: LH 30)

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 Units: LH 15, PH 15)

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 Units: LH 30)

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 Units: LH 30)

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 Units: LH 30)

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.

GST 111: Communication in English I: (2 Units: LH 30)

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 Units: LH 30)

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 Units: LH 30)

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 Units: LH 30)

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 Units: LH 30)

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 Units: LH 30)

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 Units: LH 30)

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 Units: LH 30)

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

GST 125: Contemporary Health Issues (2 Units: LH 30)

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.

200 LEVEL ACCOUNTING

ACC 211/221: Financial Accounting & Reporting I & II (6 Units: LH 60, PH 30)

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 211: Economic Theory (Micro and Macro) (4 Units: LH 60)

Analytical Tools and Models of Microeconomics. Methodology of Economic Science; Theory of Consumer Behaviour and Demand. Theory of Production and Cost Theories of the Firm under Perfect, Imperfect, Monopolistic, and Oligopolistic Competition. Theory of Employment and Distribution in perfectly and imperfectly competitive markets; Linear Programming and the Theory of the Firm: General Equilibrium Analysis and Introduction to Welfare Economics. Aggregate Economic Variables; Determination of the Level of economic activity, the Basic Model of national income Economics Determination; Theories of Consumption and Investment; The Keynesian, Classical and neo-classical Theories of Money; Inflation, Output and Employment, General Equilibrium of the Product; Money and Labour Market; Level of Employment and Economic Growth. Application of Economic Principles to develop and Developing Countries with special reference to Nigeria.

ACC 212: Cost Accounting

(3 Units: LH 45)

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

(2units: LH 30)

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

(3 Units: LH 45)

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 units: LH 30)

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.

BUS 213: Statistics

(3 Units: LH 45)

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, 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 Units: LH 15, PH 30)

Practical Accounting Laboratory extends both the knowledge and skills developed in other areas of accounting learning across the career path of the students. It examines the fundamental principles underpinning practical experience of accounting and financial reporting providing, learners with real world technical skills of accounting, including the preparation and interpretation of accounting electronic information.

The course is to expose students to the practical application of accounting learning.

At the end of this course student should be familiar with how the following accounting tools are used in real business environment: i. Physical auditing working papers. ii. Filling of Tax assessment forms. iii. Identification and use of general payment vouchers. iii. Physical ledger and journal specimen of organisation. iv. Hands-on application of accounting software such as Peachtree Complete Accounting (Best Software), QuickBooks Online (Intuit), Audit Commander SPSS and other statistical software.

Equipment and furniture needed in the Accounting Laboratory:

i, Computers at least 30, ii, Tables with glasstop, iii. Wall frames with glass(like notice boards), iv Accounting software packages like: sage, peachtree, v. Accounting documents needed from public and private sectors, for instance: cash analysis book, payment voucher, tax assessment forms, tax returns and store requisition voucher, vi. Filling cabinet.

ACC 225: Corporate Governance and Accounting Ethics (3 units: LH 45)

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 units: LH 45)

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 Units: LH 15, PH 15)

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.

GST 211 Environmental and Sustainable Development

(2 Units: LH 30)

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 Units: LH 30)

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 Units: LH 30)

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.

300 LEVEL ACCOUNTING

ACC 311/321: Intermediate Financial Accounting & Reporting I & II

(6units: LH 60, PH 30)

This work is offered at both semesters. Topics include: Company Accounts: Formation, issue and redemption of Shares and debentures, Final accounts, Merger, 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. A study of the Statement of Accounting Standards (SAS), Statement of Recommended Practice (SRP), Financial Reporting Council of Nigeria Act No. 6, 2011, Study of IFRS for SME's and Introduction to IFRS Reporting.

ACC 313/323: Management Accounting I & II

(4 Units: LH 60)

Accounting for management control purposes; Objectives and Methods of Management Accounting; Cost Accounting Systems; General Principles of Costing; Behavioral Aspects of Costs; Element of Cost; Fixed Variable and Semi-Variable Cost; Budgets, Budgetary Control, Preparation of Master and Subsidiary Budgets including Cash Forecasting; Standard Costing-Preparation and Computation of Variances; Marginal Costing; Break-even Analysis; Sources of Finance, Discounting Techniques and Investment Appraisal.

ACC 314: Taxation I

(3 Units: LH 30, PH 15)

Nigerian System of Income Tax Administration: structure and procedures, returns, assessments, appeal, postponement, collection; with reference to all necessary legislations. Distinction between the taxation of income and the taxation of capital. Personal Income Tax: the law and practice of Income tax relating to individuals, exemptions, settlements, trusts, and estates. Partnership assessments, treatments of losses, computation of assessable income; commencement and cessation of trade or business. Company Tax – the principles and scope of Company Tax. The small company provisions including definitions, computations and exemptions.

ACC 315: Auditing I

(3 Units: LH 30, PH 15)

All International Auditing Standards (ISA) as it relates to the following: The nature and purpose of an audit: The role of internal audit, external audit, reporting responsibilities, appointment, dismissal, resignation. The concepts of “true and fair”, “independence of auditor”. Relationship of auditors to directors, shareholders and other financial statements' users.

Audit Planning: Initial review of accounting system, evaluation of internal control system and procedures, development of an audit programme.

Audit procedures: Vouching of accounts, verification of assets, sampling techniques, flow charting, stock taking procedures, letter of representation.

The Audit Report: Statutory requirements for audit report (Companies Act 1990). Types of Audit Report; Professional requirements, Duties and powers under statute and case law, Independence and ethical considerations.

ACC 316: Business Law

(3 units: LH 45)

The Nigerian Legal System: Sources of Nigerian Law; Hierarchy of Nigerian Court, Commercial Arbitration. Law of Contracts: Commercial Contracts; Commercial Relations between Persons; Unfair Competition. Passing off and “Trade Libel”.

ACC 326: Company Law:

(3 units: LH 45)

Introduction to Company Law. Powers and Functions of Directors. Introduction to Taxation Laws.

ACC 317 Public Finance

(2 units: LH 30)

Economic Rationale for Public sector interventions and activity; Market efficiency versus Market failure, Distributional concerns, Theory of Welfare Economics; Externalities and Government interventions; Public Goods and the Free Rider Problem; Making of Public Policies; Public Choice and Political Economy; Understanding a Nation’s fiscal architecture (Building Appropriate Revenue and Expenditure Systems); Public Expenditure Policy (Government Social Security policies; Public sector services/provision; Private sector participation and Public-Private Partnerships in production/service delivery); Public Resource Mobilization and Expenditure, Government Debts, Economics of Taxation, Taxation of Income and Wealth, Taxation of Consumption, Taxation and the Environment, Taxation and Natural Resources, Tax Incentives, Tax Compliance and Enforcement, Tax Reform); Intergovernmental Fiscal Relations; State and Local Government Finance; Fiscal Federalism and Fiscal Decentralization; Resource Mobilization, Control and Transfers; Local Government Administration and Financing.

ACC 319: Forensic Accounting and Fraud Examination (3 units: LH 30, PH 15)

The course introduces the students into the specialized area of accounting involving data collection, preparation, analysis, and reporting, which can enable them to have the skills and capacity to discover/prevent financial fraud and to provide evidence in the case of litigation in a law court. Topics to be covered include presentation and analyses of accounting data and reports related to calculation of: economic damages; bankruptcy; insolvency; securities fraud; computer forensics and professional negligence. The following seven modules should be covered in the course: Forensic accounting; Financial investigation; Fraud examination; Occupational fraud and abuse; Corporate governance and ethical issues; enterprise risk management.

ACC 325: Research Methods

(3 Units: LH 45)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller’s market like Nigeria.

GST 311 Entrepreneurship Studies

(3 Units: LH 30, PH 15)

Profiles of business ventures in the various business sectors such as: Soap/Detergent, Tooth brush and Tooth paste making; Photography; Brick making; Rope making; Brewing; Glassware production/ Ceramic production, Paper production; Water

treatment/conditioning/packaging; Food processing/preservation/packaging; Metal fabrication; Tanning industry; Vegetable oil extraction; Farming; Fisheries/aquaculture; Plastic making; Refrigeration/Air-conditioning; Carving, Weaving; Bakery; Tailoring; Printing; Carpentry; Interior Decoration; Animal husbandry etc. Case Study Methodology applied to the development and administration of Cases that bring out key issues of business environment, start-up, pains and gains of growth of businesses, etc. with particular reference to Nigerian businesses. Experience sharing by business actors in the economy with students during Case presentations.

ACC 324: Corporate Information System (3 units LH 30, PH 15)

Introduction to and Fundamentals of Data Processing: Brief history and Conventional data processing methods; Manual methods and mechanized methods. Electronic Data Processing (EDP) methods: Batch processing, Real-time processing and the Management of EDP. Classification of systems and their relative merits. Closed loop and Open loop systems: Effect on time-lag; Total system approach and objectives; Total systems and subsystems. Introduction to data base.

Data processing and Management Information Systems (MIS): The organization of MIS including the use of mechanical and electronic accounting machines, Flow charting and the Principles of systems design, and documentation and change over. Managerial uses of the information output as a basis for developing criteria and systems. Information needs of management and design of MIS. Computer and Data Processing: Evolution of the Computer and the Computer system Input, Output and Central Processing Unit. Hardware and Software. Introduction to Common Computer Programming Languages used in business. Business Systems hierarchical structure of Organizations; the sub-optimization issue.

ACC 327: Public Sector Accounting (3 Units: LH 45)

Introduction to public sector accounting - distinction between public and private sectors basic accounting for not-for-profit (NFP) organizations, unique characteristics of NFP, classification of NFP; basic characteristics of governmental accounting. Structure of governmental accounting in Nigeria, the treasury, audit department, consolidated revenue fund, capital and development fund. Financial accounting and analysis - use of self-accounting system, fund accounting system and standardized uniform forms of transactions. Decision-making and planning and control of public fund - application of costing method; budgeting processes; the use of Audit Department; accounting for local government; education and health institutions, Planning, Programming and Budgeting System (PPBS). Recent developments and issues in the public sector - implication of Nigeria's membership of the ECOWAS, effect of restructuring the public sector, etc.

ACC 399: Accounting SIWES (3 Units: PH 45)

The University /Department should arrange for students placement in accounting firms, banks, industrial environment to enable them gain practical experience. Students are to report their experiences.

400 Level Accounting

ACC 411: Advanced Financial Accounting and Reporting (3 Units: LH 45)

Further studies on IFRS Reporting: Review of Company Accounts. Group accounts: Preparation of consolidated accounts, Elimination of Intra-group balances and Profit on Intra-group transactions. Treatment of minority interest, and cost of control.

Accounting problems of group companies including multinationals. Takeovers, Mergers, Reconstructions, Reorganizations, Associate companies. Accounting for Acquisitions and Mergers. Accounting for Foreign Operations: Foreign branches, Affiliates, Methods of conversion etc. Valuation of share and business: Going concern and Break-up basis. Bankruptcy and Insolvency: Requirements of the statute and Accounting for Bankruptcy and Insolvency. Accounting for Specialized transactions; Joint Ventures, Hire-purchases, Goods on sales or returns, Royalties, Containers, Consignments, Investments and Securities, Bills of Exchange and Pension Fund. Accounting for Banks and Insurance Industries, with special reference to relevant legislations. Interpretation of financial statements: Ratio Analysis for Working Capital and Statements of the Sources and Application of Funds and Cash flows; and Objectives of disclosure.

ACC412: Public Sector Accounting & Reporting II (3 units: LH 45)

Introduction to Public Sector Accounting: Distinction between Public and Private sectors, Basic accounting for Not-for-profit (NFP), Classification of NFP, Basic characteristics of governmental accounting. Structure of Governmental Accounting in Nigeria: The Treasury, Audit Department, Consolidated Revenue Fund, Capital and Development Fund, Financial Accounting and Analysis: Use of self-accounting system, fund accounting system, and Standardized uniforms for transactions. Decision making and Planning and Control of Public Fund: Application of costing methods, Budgeting processes (IPSAS 24), the Use of Audit Department, Accounting for Local Government, Educational and Health institutions. History and evolution of IPSAS (Meaning, Objective, Scope, Due process, Convergence of IPSAS with IFRS). *Detailed studies on IPSAS Reporting.*

ACC 413: Taxation II (3 units LH 30, PH 15)

Business Taxation: Computation of tax, Loss relief and Capital Allowances (including change of date of fiscal year, and loss of office) with particular reference to companies. Relief for small companies and pioneers companies. Capital transfer, tax – transfer, inter-vivos and transfer on death, and computation of transfer. *Application of IAS 12 (Income Tax)*

ACC 414 Auditing, Assurance & Investigation (3 units: LH 30, PH 15)

This course should cover meaning and evolution of Auditing, assurance & Investigation. Typologies; international auditing standards; public sector auditing standards; planning the audit; audit risk assessment; executing the audit; audit and investigation in a computerised environment; audit review and reporting.

ACC 415/425 International Accounting I & II (6 units: LH 90)

Historical background to International Accounting, the Concepts of international and universal Accounting, International Accounting organizations, International Accounting Standards **not covered by IFRS. Other emerging IFRS.** Preparation, translation and analysis of financial statements of multinational companies. Accounting and control problems of foreign companies. Method of transfer of dividends, Cost of foreign products, Funds for foreign directors, etc.

ACC 416: Financial Management (4 Units: LH 45, PH 15)

The nature, scope and purpose of Financial Management; Sources and costs of Short, Medium and Long-term Finance; Sources and problems of new financing, Capital

budgeting; Management of working capital. Analysis and interpretation of basic financial statements; Business mergers and take-overs; Determinants and Implications of Dividend policy, Valuation of shares, Assets and Enterprises. Risks of Finance and methods of avoiding them. Banking systems and Industrial finance, Mortgage Finance, Capital Structure of Nigerian firms. Introduction to Financial derivatives, issues in international financial management.

ACC 422 Accounting Theory

(3 Units LH 45)

This course is designed to introduce the students to theories of financial accounting. At the end of the course the students should have learnt theories surrounding most accounting practices. Areas of to cover include a review of basic accounting procedures, including the rationale of financial accounting and the economic foundations of accounting generally, elements of the history of accounting, working papers and interpretations of financial statements, including the analysis of working capital and statements of the cash flows, generally accepted accounting principles and net income concepts, including the valuation of stock and work-in-progress.

ACC 423: Executorships, Bankruptcy & Liquidation

(3 Units LH 45)

The course introduces students to situations that lead to business cessation and the related bankruptcy conditions that affect the application of the going concern. It examines legal, economic, financial and managerial implications of possible or actual cessation of business and the procedures involved. A careful study and applications of Bankruptcy Act, Companies and Allied Matters Act as far as liquidation of firms is concerned will be examined. Financial statements preparation, statement of Affairs, Deficiency/Surplus Accounts, Liquidators Accounts etc will be covered, Deeds of arrangements, rules disposition of property by wills and letters of administration, law and accounts relating to the administration of insolvent estates, trusteeship, Trusteeship relating to the administration insolvent estates, trusts and estates of deceased persons. Corporate collapses etc.

ACC 424 Research Projects/Original Essay

(6 Units: LH 90)

Developing students' skill in analyzing and writing reports based on an empirical or library study of a specific subject matter or topic in relevant areas of Accounting, Finance Auditing, Taxation and Corporate Information System. Students should present a research-based report of not less than 2,000 words at the end of the session.

BUS 411: Business Policy and Strategy

(3 Units LH 45)

The course equips the students with the analytical tools for understanding the dynamics of the business environment in a globalized world. It enables the students to acquire the latest methods and means of developing strategic decisions. It also exposes the students to the dynamics of strategy, conceptual frameworks and models for the analysis of competitive situations and rudiments of strategic management

Topics to be covered include: corporate strategy relating to the environment, and opportunities and constraints facing business organizations, with particular reference to

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the following strategic areas: organization; execution and evaluation of decisions; corporation and society; corporation and government; and case studies and analysis

BUS 421 Business Decision Analysis

(3 Units LH 45)

Elements of Decision analysis, types of decision situations, decision trees, operational research to decision to decision analysis, systems and system analysis; modeling in OR simulation; cases for OR Analysis, Mathematical programming; transportation Model, assignment model, conflict analysis and game theory, project management, other OR Models; inventory, replacement, line balancing, routing and sequencing and search.

DRAFT

3.2 ACTUARIAL SCIENCE

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.

Admission and Graduation Requirement

As provided for in the general admission and graduation requirements

Learning Outcomes:

Regime of Subject Knowledge

The product of this programme should understand risk and risk management in business and other fields and be professionally qualified to practice the professions.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.2.1 Course Structure

Course Structure At 100 Level Actuarial Science

Course Code	Course Title	Units	Status	L.H.	P.H.
ACS 105	Introduction to Insurance	3	C	45	-
ACS 106	Basic Mathematics II	3	C	45	-
ACT 102	Principles of Accounting	3	C	45	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computers	2	R	30	-
BUA 101	Introduction to Business I	3	C	45	-
BUA 102	Introduction to Business II	3	C	45	-
ECO 101	Introduction to Economics I	2	C	30	-
ECO 111	Introduction to Economics II	4	C	60	-
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy and Human Existence	2	R	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	R	30	-
INS 105	Introduction to Insurance	3	C	45	-
	Total	44			

Elective courses: Minimum of 6 units are required

Course Structure At 200 Level Actuarial Science

Course Code	Course Title	Units	Status	L.H.	P.H.
ACS 202	Introduction to Actuarial Science	3	C	45	-
ACS 203	Business Statistics	3	C	45	-
ACS 204	Quantitative Analysis	3	C	45	-
ACS 207	Advanced Mathematics I	3	C	45	-
ACS 208	Advanced Mathematics II	3	C	45	-
ACT 201	Financial Accounting I	3	C	45	-
ACT 202	Financial Accounting II	3	C	45	-
ACT 207	Business Communication	2	C	30	-
ECO 201	Micro-Economic Theory	3	C	45	-
ECO 202	Macro- Economic Theory	3	C	45	-
GST 211	Environment and Sustainable Development	2	R	30	-
GST 222	Peace and Conflict Resolution	2	R	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	R	30	-
	Total	37			

Course Structure At 300 Level Actuarial Science

Course Code	Course Title	Units	Status	L.H.	P.H.
BAF 301	Cost and Management Accounting	3	C	45	-
ACS 302	Human Behaviour in Organisation	2	C	30	-
ACS 303	Life Contingency I	2	C	30	-
ACS 304	Theory of Interest	2	C	30	-
ACS 305	Risk Management	3	C	45	-
ACS 306	Life and Health Insurance	3	C	45	-
ACS 307	Numerical Analysis	3	C	45	-
ACS 308	Further Numerical Analysis	3	C	45	-
ACS 309	Actuarial Mathematics	3	C	45	-
ACS 310	Mathematical Statistics	3	C	45	-
ACS 311	Elements of Government	2	C	30	-
ACS 312	Elements of Finance	2	C	30	-
ACS 313	Elements of Marketing	3	C	45	-
ACS 314	Research Methods	3	C	45	-
ACS 316	Probability Theory	3	R	45	-
ACS 317	Investment Theory	2	R	30	-
BUA 201	Principles of Business Administration I	3	C	45	-
BUA 202	Principles of Business Administration I	3	C	45	-
GST 311	Entrepreneurship	2	C	30	-
	Total	50			

Course Structure At 400 Level Actuarial Science

Course Code	Course Title	Units	Status	L.H.	P.H
ACS 401	Life Contingency II	3	C	45	-
ACS 402	Pension Fund and Social Insurance	3	C	45	-
ACS 403	Theory and Practice of Investment	3	C	45	-
ACS 404	Actuarial Statistics and Mortality Analysis	3	C	45	-
ACS 405	Risk Management II	3	C	45	-
BUA 310	Production and Operations Management	3	C	45	-
BUA 401	Business Policy and Strategy I	3	C	45	-
BUA 402	Business Policy and Strategy II	3	C	45	-
ACS 409	Business Communication Skills I	2	C	30	-
ACS 410	Business Communication Skills II	2	C	30	-
ACS 411	Analysis for Business Decision	3	C	45	-
ACS 412	Research Project	6	C	15	235
ACS 413	Marine Insurance	3	R	45	-
ACS 414	Motor Insurance	3	R	45	-
ACS 415	Aviation Insurance	3	R	45	-
ACS 416	Engineering Insurance	3	R	45	-
	Total	49			

3.2.2 Course Synopses**100 Level****ACS 104: Principles of Economics II (3 Units: LH 45)**

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 Units: LH 45)

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.

200 Level

ACS 202: Introduction to Actuarial Science (3 Units: LH 45)

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 Units: LH 45)

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 Units: LH 45)

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 Units: LH 45)

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 Units: LH 45)

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.

300 Level

ACS 302: Human Behaviour in Organisation (2 Units: LH 30)

Theories, concepts and issues in the field of organizational behavior with an emphasis on individual and team processes. Core topics include employee motivation and performance, stress management, communication, work perceptions and attitudes, decision-making, team dynamics, employee involvement and conflict management.

ACS 303: Life Contingency (2 Units: LH 30)

The Measurement of Mortality. Annuity and Insurance benefit. Net and Gross Premium Policy Values. Non-forfeiture values. Extra Risk Laws of Mortality. Population theory, including the expectation of life function, multi-life functions, including joint-life and last survivor statistic; multiple decrement functions.

ACS 304: Theory of Interest (2 Units: LH 30)

Mathematical theory and practical problems in compound interest, measurement of interest, including accumulated and present value factors. Annuities, amortization schedules and sinking funds, bonds and relate securities – values and depreciation, loans and debentures yields under varying rates of interest.

ACS 305: Risk Management (3 Units: LH 45)

Introduction to concepts of risk and uncertainty, attitudes to risk, types of losses arising from pure risks, the cost of risks for households, firms; and society. The aim of risk management: An analysis of the objectives of risk management for the individual and for firms, Relationship to corporate goals, role of a risk manager within an organization. Analysis of information, the identification of risk; the measurement of risk. Risk reduction, Statutory requirements, Evaluation, the costs and benefits of risk reduction. Risk Transfer: Non-insurance methods (contract conditions, sub-contracting etc.): insurance. Financing Retained Risk: Methods (absorb as operating costs; funding, captive insurance company, contingency loans); Relative costs, including tax treatment.

ACS 306: Life and Health Insurance (3 Units: LH 45)

Life assurance; insurable interest; types of contract and typical contract provisions, supplementary benefits, with profits policies, underwriting, premium calculation, reserves reinsurance, industrial life assurance, group life assurance.

ACS 307: Numerical Analysis I (3 Units: LH 45)

Introduction; Algorithms, truncation and round off errors, the polynomial Finite differences: Factorial notion, separation of symbols, Interpolation with equal internals change of origin and scale, Sheppard's rules, Central Difference Formula (Guess forward, Bessel's and Stirling's formulae),

ACS 308: Numerical Analysis II (3 Units: LH 45)

Summation; Numerical methods of integration. Successive approximation or iterative techniques, Numerical approaches to linear systems of equations. Interpolation with unequal interval

ACS 309: Actuarial Mathematics (3 Units: LH 45)

Course Objective: The purpose of this course is to develop knowledge of the fundamental mathematical tools for quantitatively assessing risk. The application of these

tools to problems encountered in actuarial science is emphasized. A thorough command of calculus and probability topics is assumed. The course covers concepts from calculus and probability as they pertain to actuarial science. The calculus part covers limits of functions, derivative and integration and their applications, power series and polar coordinates, multivariate differentiation and integration. The probability part covers basic concepts of probability, conditional probability and Bayes' theorem, discrete and continuous random variables and distributions, bivariate distributions, conditional expectation and variance, transformations of random variables and moment generating function.

ACS 310: Mathematical Statistics (3 Units: LH 45)

Organisation and presentation of data, measures of location and dispersion, permutation and combination, probability axioms, conditional probability and independence, Baye's theorem, random variables, probability distributions for the common discreet and continuous random variables. The mean and variance of these distribution. Chebyshev's Inequality of large number and the Central limit, Theorem point and interval estimation. Hypothesis testing, analysis of variance, chi-square tests, maximum likelihood estimation sampling technique. Probability generating function, compound distributions, branching processes, pure birth and death processes as examples of Poisson processes, simple and multiple correlation and regression, non-parametric statistics, time-series and Bayesian inference.

ACS 311: Elements of Government (2 Units: LH 30)

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 Romanica: 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.

ACS 312: Elements of Finance (2 Units: LH 30)

The objective of the course is to introduce students to the discipline of finance. Students are expected to appreciate the role of finance in business decision-making, various sources of finance, investments appraisal techniques and working capital management.

1. Introduction: Nature and definition of finance, scope of finance in business; function of financial manager; steps involved in financial decision making.
2. Objectives of business: Financial objectives; Non- financial objectives; Social and ethical obligation; objectives of Not-for-profit organizations.
3. Sources of Business Finance: Short-term sources, their advantages and disadvantages; Medium-term sources: their advantages and disadvantages; Long-term sources of finance: their advantages and disadvantages.
4. Mathematics of Finance: Time value of money; simple interest; compound interest; future value of lump sum; present value of lump sum; annuity; Sinking fund.
5. Investments Appraisal Techniques: Discounted cash flow (DCF) techniques and Non-discounted cash flow techniques.
6. Working Capital Management: Meaning of working capital; Financing working capital; Need for working capital; Working capital requirements, financing current assets; inventory control.

ACS 313: Elements of Marketing (3 Units: LH 45)

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

ACS 314: Research Method (3 Units: LH 45)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria.

ACS 316: Probability Theory (3 Units: LH 45)

This course provides an elementary introduction to probability with applications. Topics include: basic probability models; random variables; discrete and continuous probability distributions; calculation mathematical expectation and variance; independence; sampling distributions. Simulations about probability are also included. Students at the end of course should be able to do the following:

1. Understand the concepts and methods of probability theory
2. Contrast, evaluate, and implement simulations
3. Utilize Minitab program for calculating probability distributions, analyzing data and summarizing.

ACS 317: Investment Theory (2 Units: LH 30)

The purpose of this course is to introduce a set of basic tools on Investment Theory, which is one important field of finance theory. In this course, (i) the concepts of risk and return, (ii) optimal portfolio selection, (iii) several basic asset pricing models (e.g., Index Model and CAPM), (iv) the concept of market efficiency, (v) the concept of bond and the management of bond portfolios, and (vi) the concepts and the pricing method of option will be discussed. This course is self-contained and no previous knowledge on Investment theory or Corporate Finance is required. The theoretical discussion will be kept to a minimum on this course and much emphasis will be put on its application and computation. In this sense, this course offers a nice opportunity to learn the essential skill in finance fields.

400 Level

ACS 401: Life Contingencies II (3 Units: LH 45)

Construction of Tables. Valuation of liabilities under life policies and Special topics. Multiple decrement (service) and associated single decrement tables; values of and contribution for sickness benefits; pension benefits, disability benefits and widows and orphans benefits.

ACS 402: Pension Funds And Social Insurance (3 Units: LH 45)

The design of pension funds, taxation as affecting such fund. Construction of rates for retirement, death, withdrawal and other benefits, Alternative funding methods and determination of rates of contribution, transfer values and optional benefits, under

pension funds. Valuation of assets and liabilities of pension funds excluding analysis of surplus. Investment of pension funds with particular regard to the nature of their liabilities. Analysis and treatment of surplus of deficiency.

ACS 403: Theory and Practice of Investment (3 Units: LH 45)

The joint stock company, forms of financing the capital market, stock exchange procedures, taxation, elementary principles of investment arithmetic, spreading the risk, market movements, general principles of portfolio planning. Economic and other factors affecting rates of interest. Descriptions of the following investment instruments: gilts, debentures and loan stocks, preference shares, equity, different ways of investing in property, Investments and investment policy of life assurance companies and pension funds.

ACS 404: Actuarial Statistics And Mortality Analysis (3 Units: LH 45)

Revision of fundamental formula of Finite differences. Interpolation with equal and unequal intervals. Central differences, Inverse interpolation. Theory of sampling. Summation Theory and tests of graduation, including curve fitting and least square. Principles and Methods of actuarial treatment of statistical data, including the compilation and other rates, exposed to risk formula Selection. Multiple Decrements, History and distinctive features of the principles actuarial tables in common use. Vital statistics, including censuses of births, deaths, marriages, and migration statistics. Forecasting rates of Mortality. General Theory of Projection. A short account of the population of Nigeria. Construction of National Life table, Sickness and other rates.

ACS 405: Risk Management II (3 Units: LH 45)

Function aspects of insurance; Rate making theory and Application, the underwriting function, the Marketing function, and claims handling. The principles of insurance buying. Statistical analysis of experience and the measures of insurance company operations, reserves; the need and application. Structure and regulations of insurance industry in Nigeria; History of insurance legislation in Nigeria Trends in the Nigerian Insurance Industry.

ACS 409 : Business Communication Skills I (2 Units: LH 30)

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.

ACS 410: Business Communication Skill II (2 Units: LH 30)

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.

ACS 411: Analysis for Business Decision (3 Units: LH 45)

Elements of Decision Analysis, Types of Decision Situations, Decision Trees; Operational Research Approach to Decision Analysis, Systems and System Analysis; Modelling in OR, Simulation; Cases for OR Analysis, Mathematical Programming; Transportation Model, Assignment Model, Conflict Analysis and Game Theory, Project Management, other OR Models: Inventory, Replacement, Line Balancing, Routing and Sequencing, and Search.

ACS 412: Research Project in Actuarial Science (6 Units: LH 15; PH 235)

The project is undertaken during the second semester in the fourth year of study and is equivalent to one course unit. A satisfactory report must be completed, marked by both the students supervisor(s) and the external examiner, and presented in a final oral examination. The project shall be graded independently out of a maximum of 100 marks distributed as follows: 70% for project report and 30% for oral presentation.

ACS 413: Marine Insurance (3 Units: LH 45)

Types of risks covered. Applicable international legislation. Policy documents and provisions, underwriting and rating, claims settlement. Reinsurance.

ACS 414: Motor Insurance (3 Units: LH 45)

Statutory requirements, certificate of insurance covers available; policy documents and cover notes; risk assessment, ratings; and underwriting; claims settlement; pricing and statistical analysis of experience. Knock-for-knock, third party sharing and other agreements Study of the practice of motor insurance in the reinsurance centres.

ACS 415: Aviation Insurance (3 Units: LH 45)

Types of risks covered; applicable international legislation. Policy documents and provisions, underwriting and rating; claims settlement, Reinsurance,

ACS 416: Engineering Insurance (3 Units: LH 45)

Interpretation of accounts and balance sheets, covers available policy wordings and conditions, extension of covers, specification wordings, sums insured, business interruption survey, underwriting and rating, claims procedure and adjustments.

3.3 BANKING AND FINANCE

Philosophy, Aims and Objective of the Degree programme

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

Admission and Graduation Requirement

As provided for in the general admission and graduation requirements

Learning Outcomes:

Regime of Subject Knowledge

The product of this programme should acquire and be able to apply banking and financial knowledge in the operation and management of banks, financial institutions and other organizations and be professionally qualified to practice the professions.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.3.1 Course Structure

Course Structure at 100 Level Banking and Finance

Course Code	Course Title	Units	Status	LH	PH
AMS 101	Principles of Economics	2	C	30	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computers	2	R	30	-
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy and Human Existence	2	R	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	C	30	-
BAF 101	Introduction to Finance	3	C	45	-
BAF 102	Principles of Economics II	3	C	45	
BAF 103	Introduction to Business	3	C	45	
BAF 104	Basic Mathematics II	3	C	45	
BAF 105	Introduction to Accounting	3	C	45	
	Total	37			

Elective courses: Minimum of 6 units are required

Course Structure at 200 Level Banking and Finance

Course Code	Course Title	Units	Status	LH	PH
ACT 201	Financial Accounting I	3	R	45	-
ACT 202	Financial Accounting II	3	R	45	-
BAF 201	Introduction to Financial Systems	2	C	30	-
BAF 202	The Nigerian Financial System	2	C	30	-
BAF 203	Business Statistics	2	R	30	-
BAF 204	Quantitative Analysis	2	C	30	-
BAF 209	Elements of Banking	3	C	45	-
BAF 210	Banking Methods and Practice	3	C	45	-
BAF 211	Financial Mathematics I	3	R	45	-
BAF 212	Financial Mathematics II	3	R	45	-
BAF 215	Applications of Computer in Finance & Banking	3	C	30	45
BUA 201	Principles of Business Administration I	3	E	45	-
BUA 202	Principles of Business Administration II	3	E	45	-
ECO 201	Micro-Economic Theory	3	E	45	-
ECO 202	Macro- Economic Theory	3	E	45	-
GST 211	Environment and Sustainable Development	2	R	30	-
GST 222	Peace and Conflict Resolution	2	E	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	R	30	-
PPL 501	Company Law I	4	E	45	45
PPL 502	Company Law II	4	E	45	45
	Total	60			

Course Structure at 300 Level Banking and Finance

Course Code	Course Title	Units	Status	LH	PH
BAF 301	Cost and Management Accounting	3	C	45	-
BAF 302	Human Behaviour in Organisation	2	E	30	-
BAF 303	Principles of Finance	3	C	45	-
BAF 305	Financial Systems in Nigeria	3	C	45	-
BAF 307	Universal Banking	3	C	45	-
BAF 308	Bank Lending and Credit Administration	3	C	45	-
BAF 309	Banking Practice	3	C	45	-
BAF 310	Comparative Banking	3	C	45	-
BAF 311	Elements of Marketing	2	C	30	-
BAF 312	Research Methods	3	C	45	-
BAF 315	Investment Management	2	R	30	-
BUA 305	Financial Management	2	C	30	-
BUA 313	Innovation Management	3	E	45	-

BUA 316	International Business	3	E	45	-
BUA 304	Human Resource Management	2	E	30	-
ECO 315	Monetary Economics I & II	2	C	305	-
GST 311	Entrepreneurship	2	R	30	-
	Total	51			

Course Structure at 400 Level Banking and Finance

Course Code	Course Title	Units	Status	LH	PH
BAF 404	Research Project	6	C	15	235
BAF 408	Project Evaluation	2	C	30	-
BAF 409	Electronic Banking	3	C	45	-
BAF 410	Capital Market and Portfolio Theory	3	C	45	-
BAF 411	International Finance	3	C	45	-
BAF 413	Analysis for Business Decisions	2	R	30	-
BAF 414	Marketing of Financial Services	2	C	30	-
BAF 415	Public Relations	2	R	30	-
BAF 416	International Trade and Finance	2	R	30	-
BAF 417	Corporate Governance	2	R	30	-
BUA 401	Business Policy and Strategy I	3	R	45	--
BUA 402	Business Policy and Strategy II	3	R	45	-
BUA 403	Production and Operations Management	3	E	45	-
BUA 407	Business Communication Skills I	3	E	45	-
BUA 408	Business Communication Skills II	3	E	45	-
PPL 405	Law of Banking I	4	R	45	45
PPL 406	Law of Banking II	4	R	45	45
	Total	50			

3.3.2 Course Synopses

100 Level

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.

BAF 102: Principles of Economics II (3 Units: LH 45)

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 Units: LH 45)

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 Units: LH 45)

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 Units: LH 45)

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.

200 Level

BAF 201: Introduction to Financial Systems (2 Units: LH 30)

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 (2 Units: LH 30)

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 (2 Units: LH 30)

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 (2 Units: LH 30)

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 Units: LH 45)

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 Units: LH 45)

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.
5. Procedure for closing accounts.

BAF 211: Financial Mathematics I (3 Units: LH 45)

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 Units: LH 45)

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 Units: LH: 30; PH 45)

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.

300 Level

BAF 301: Cost and Management Accounting (3 Units: LH 45)

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.

BAF 302: Human Behaviour in Organisation (2 Units: LH 30)

The most important aspects of organisations are the people: the men and women who make up management as well as the work force. The aim of this course is to provide a systematic understanding of organisational life as created by the human beings in the firm. Students will be encouraged to understand issues such as group dynamics, individual differences, values and perceptions, organisational politics as well as interpersonal interactions, Theories, concepts and issues in the field of organizational behaviour with an emphasis on individual and team processes. Core topics include employee motivation and performance, stress management, communication, work perceptions and attitudes, decision-making, team dynamics, employee involvement and conflict management.

BAF 303: Principles of Finance (3 Units: LH 45)

The course is an overview of basic principles and theoretical framework leading to sound corporate financial management decisions. The course deals with financial statements, cash flow and taxes with a look at key financial statements, including the balance sheet, income statements and cash flow statements. The course also deals with capital budgeting, risk and return, cost of capital and financial policy, planning and management. Also examined are the various financial ratios and the type of information that they convey to us with regard to the financial health of a business and the process of looking ahead and anticipating the future.

1. Financial Statements, Cash Flow, and Taxes Depreciation
2. Analysis of Financial Statements
3. Basic theories, concepts, techniques and skills of financial management.
4. Tools for measuring and analyzing the financial performance of a firm.
5. Financial Planning and Forecasting
6. The Financial Environment: Markets, Institutions, and Interest Rates
7. Risk and Rates of Return
8. Time Value of Money
9. Bonds and Their Valuation
10. Stocks and Their Valuation
11. Basics of Capital Budgeting
12. Introduce global markets and their impacts on and linkages with the Global markets.
13. Apply the finance techniques by doing assignments on various financial topics utilizing MS Excel (computer lab) and Stock Investing

BAF 305: Financial Systems in Nigeria (3 Units: LH 45)

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 institutions inter-mediators in the economy. These institutions include The Central Bank, Commercial Banks, Merchant Banks, Development Banks, Investment Companies, Insurance Companies etc. Role, Function, Evolution, Structure and Performance. Rural Banking, Marketing of Bank Services. Financial Markets. Role, Functions, Structure and Performance. Comparative Banking and Financial Systems. International Financial System. Universal banks.

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 307: Universal Banking (3 Units: LH 45)

The student is expected to comprehend the legal and regulations of the universal banking system. A clear distinguishing features of institutions which a banking group can assume i.e. merchant, commercial, mortgage, insurance, mutual fund unit trust, pension funds etc.

1. Evolution of Merchant and Commercial Banks. Distinguishing features and functions of merchant and commercial banking.
2. Laws and regulations guiding merchant and commercial banking.
3. Structure and performance in Nigeria of Merchants and Commercial Banks.
4. Syndication. Funds transfer system. Clearing houses.
5. Legal rights of investors; practice of corporate finance.
6. The concept of Portfolio Theory and Management.
7. Portfolio constructions: Objective, approaches and management
8. Portfolio Models: Makowitz Model, Sharpe index model etc
9. The capital Assets Pricing Models (CAPA) and Arbitrage Pricing Theory for determining the cost of capital

BAF 308: Bank Lending and Credit and Administration (3 Units: LH 45)

Definition and Concept of credit administration; need for administration and control system or process/step of credit administration and control. Loans(Advances), Types of Loan, personal/individuals, partnership corporate, short-term, medium-term, long-term. Credit Administration and control: loan approval and draw down; Loan applications, appraisals, assessment /interviews – roles of financial statements in loan appraisals – Assessing the strength and weakness of customer through analysis of Balance Sheet, P/L accounts, cash budget and financial projections including preparation and analysis of cash flows. Relevance of the ratio analysis in forecasting in assessing financial

requirements for projects. Loans/ project appraisal visits – field visitations and appraisals de-approval.

BAF 309: Banking Practice (3 Units: LH 45)

Introduction: Banks in Nigeria: Banker and Customer Relationship; Accounts of Customers; Negotiable Instruments; Duties of the Paying Banker; Duties of the Collecting Banker; Other Services offered by Banks; Relationships with limited Liabilities Companies; Bankruptcy. Securities for Bankers Advances; Securities and Loan Recovery, Land and Security. Life Policies and Stock/Shares Guarantees. Debentures. Other securities.

BAF 310: Comparative Banking (3 Units: LH 45)

Political economy of banking. Banking under capitalism. Banks, Banking and socialism. Universal banking, Inter-country comparison of regulations and conduct of banks. Inter-temporal comparison of banking in Nigeria.

BAF 311: Elements of Marketing (2 Units: LH 30)

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

BAF 312: Research Methods (3 Units: LH 45)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria.

BAF 315: Investment Management (2 Units: LH 30)

Introduction: The concept of International Business, Classical Trade Theory: Introduction, Mercantilism and Nation Building, Free Trade (Theory of Absolute Advantage), Theory of comparative advantage, The Assumptions of classical Trade Theory, Modern Trade Theory: Factor Proportions and Factor Intensity, Offer Curves – Reciprocal Demand and Supply, Dynamic Factors. Changing the Basis of Trade, Terms of Trade Measures, and The Effects of Tariff; International Finance: Balance of Payments Accounting – Credits, Debits, and Current Account, Balance of Payment Accounting – The Financing Accounts, National Income, Prices and Trade Balance, The Foreign Exchange Markets, Relatively Fixed Rate System. The Gold and Gold Exchange standard. International Business Environments.

400 Level

BAF 404: Research Project in Banking and Finance (6 Units: LH 15; PH 235)

The project is undertaken during the second semester in the fourth year of study and is equivalent to one course unit. This is a systematic field research on a current finance topic approved by a project supervisor. A satisfactory report of reasonable and acceptable length and quality must be completed and marked by the supervisor(s) and the external

examiner, and presented in a final oral examination. The project shall be graded independently out of a maximum of 100 marks distributed as follows: 70% for project report and 30% for oral presentation.

BAF 408: Project Evaluation (2 Units: LH 30)

Project; concept and dimensions; Project cycle, techniques of project identification. Elements of project analysis: Assessment of private profitability. Cash flow dimensions; Analysis of risk and uncertainty; project evaluation and review techniques (P.E.R.T.).Project Implementation Assessment of social profitability. Cost and benefit analysis.

BAF 409: Electronic Banking (3 Units: LH 45)

Banking in the 21st century will be technologically driven, Globalisation, disintermediation, competition, emerging markets and technology will be the challenges of the future of banking.

Electronic banking is a must to survive in the banking arena. Automated Teller Machines (ATM), Point of Sales Terminals (POS), electronic Fund Transfer Systems (EFT), Call Centres, Telephone Banking, Internet Banking, Digital Television Banking, GSM Mobile Banking and Virtual Banking are the new tools used in giving banking services to the corporate and individual customers. Electronic Banking Course will cover all the new E-banking concepts, innovations and implementations which will make the bank of the future survive in the 21st century.

The course will cover the following topics:

1. Overview of Electronic Banking arena
2. Hardware and Software Requirements in Electronic Banking
3. Retail Banking
4. Electronic Delivery Channels and Products:
 - i. ATM
 - ii. Telephony
 - iii. Internet
 - iv. Mobile
 - v. TV Banking
5. Banking Products
 - i. Traditional products
 - ii. The new banking products
 - iii. Segmentation
6. Banking Systems for Electronic Delivery
 - i) Front-end and Presentation
 - ii) Middleware and Messaging
 - iii) Back-end and the Business Rules
 - iv) Security
 - a. Encryption
 - b. Firewalls
 - c. Authentication
7. Banking Organisation for Electronic Delivery
8. Future Trends
 - i) Breakdown of Geographic Barriers
 - ii) Commoditization of Banking Products and New Competitors
 - iii) New Competitive Strategies for Banks

- iv) Banking Technology
 - a. Customer relationship management (CRM)
 - b. Virtual Banks
 - c. Data mining
 - d. Intelligent agents
 - e. Biometrics
 - f. Mobile wireless access devices
- 9. Risk Management for Electronic Banking
- 10. Risks in Computer and Electronic Banking
- 11. Electronic Money, electronic Cash
- 12. Internet Communication Technology
- 13. Electronic Payment Systems
- 14. Audit of Electronic Banking Activities

BAF 410: Capital Market And Portfolio Theory (3 Units: LH 45)

Study of portfolio selection and management. Risk and Returns. Potential profitability of various investments, forecasting returns on individual portfolios. Stock Exchange: Growth, Structure, performance in Nigeria. Capital Market theory, and current state of empirical evidence of Models for evaluation portfolio performance.

BAF 411: International Finance (3 Units: LH 45)

Introduction to international trade. Balance of payments and its adjustments. Foreign exchange market and its efficiency. Theory and practice of devaluation. International Financial Institutions and market. Functions, Features, Instruments, Structures, and performance. International Capital Flows external debt and financing, portfolio and foreign direct investment.

BAF 413: Analysis For Business Decisions (2 Units: LH 30)

Elements of Decision Analysis, Types of Decision Situations, Decision Trees; Operational Research Approach to Decision Analysis, Systems and System Analysis; Modelling in OR, Simulation; Cases for OR Analysis, Mathematical Programming; Transportation Model, Assignment Model, Conflict Analysis and Game Theory, Project Management, other OR Models: Inventory, Replacement, Line Balancing, Routing and Sequencing, and Search.

BAF 414: Marketing of Financial Services (2 Units: LH 30)

The Concepts of “Marketing” and “Financial Services”; Marketing Review and the Role of Marketing in the Service Industry; Consumer Behaviour and Decision Process: Segmentation, Targeting, Positioning, etc; Service and Customer Orientation; Financial Services Development and Management; Marketing Channels and the Effects of Technology, Pricing, Profitability. Decision Making Communication (IMC): Advertising, Branding, Sales Promotion, Sponsorships, Events in the Financial Services Industry, Building Marketing Staff Retention and Loyalty; Competitive Strategies in the Financial Services industry. Globalisation, External Environmental Factors and their impact on the Financial Services Industry.

BAF 415: Public Relations (2 Units: LH 30)

This course will introduce students to the basic principles of public relations. Upon completion, the student will understand research, how to develop a public relations plan, and how to evaluate its results. The course will also introduce students to myriad

technologies utilized by today's public relations professionals. This is a marketing elective.

BAF 416: International trade and Finance (2 Units: LH 30)

The basis of trade: the theory of comparative costs and comparative advantages impediments of trade. Balance of payments structure interpretations and problems of definition, causes of imbalance and methods of adjustment analysis of intervention. Stabilization funds and exchange controls. Payments Abroad. The theory and practice of foreign exchange: Nostro and Vostro Accounts: payment methods. Risk management and Decision, Identification and elimination of Risks. Collections: Clean collection, Parties involved in collection. Sight and Term Bills of Exchange. Tariffs: Argument for tariff or protection. Tariff and National Income, Quotas and Quantitative restrictions, Equilibrium and Disequilibrium in the Balance of Payments.

BAF 417: Corporate Governance (2 Units: LH 30)

This course introduces students to the principles of corporate governance and the role of the mid-level manager in ensuring that corporate governance processes are implemented and monitored. Topics to be covered include corporate governance principles, stakeholder and leadership considerations, the role of the mid-level manager in corporate governance, the role of ethics in the governance process, and tools for governance compliance and transparency.

Overview of Corporate Governance

- Describe the shift in corporate power from the CEO to other stakeholders.
- Define the responsibilities of management in corporate governance.
- Examine compliance controls.
- Designate management's role in compliance evaluation and reporting processes.
- Describe "whistleblower" requirements.
- Examine the audit committee and external accountant requirements.

Independence, Roles and Ethics

- Critique the independence objectives of corporate governance.
- Analyze the roles of the key corporate governance players.
- Critique the role of ethics in compliance.

Components of Corporate Governance

- Identify corporate charter and bylaw provisions.
- Evaluate the effects of the components of a corporate governance infrastructure.

Governance Evaluation

- Identify the corporate governance problems leading up to the corporate scandals of the early 21st century.
- Examine the influence of the governance rating industry on American corporations.
- Evaluate governance rating schemes and methodologies.
- Evaluate corporate America's reaction to the governance rating industry.

3.4 BUSINESS ADMINISTRATION

Philosophy, Aims and Objective of the Degree programme

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

Admission and Graduation Requirement

As provided for in the general admission and graduation requirements

Learning Outcomes:

Regime of Subject Knowledge

The product of this programme should have adequate knowledge of the functional areas of business/management and be able to manage organizations.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.4.1 Course Structure

Course Structure at 100 Level Business Administration

Course Code	Course Title	Units	Status	LH	PH
ACT 102	Principles of Accounting	3	R	45	-
AMS 101	Principles of Economics	2	C	30	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computers	2	R	30	-
BUA 101	Introduction to Business I	3	C	45	-
BUA 102	Introduction to Business II	3	C	45	-
BUA 105	Basic Mathematics II	3	C	45	-
BUA 106	Elements of Government	2	R	30	-
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy and Human Existence	2	R	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	R	30	-
	Total	46			

Table 3.4.2: Course Structure at 200 Level Business Administration

Course Code	Course Title	Units	Status	LH	PH
ACT 201	Quantitative Analysis	3	R	45	-
ACT 202	Financial Accounting I	3	R	45	-
BUA 201	Principles of Business Administration I	3	C	45	-
BUA 202	Principles of Business Administration II	3	C	45	-
BUA 203	Business Statistics	3	R	45	-
BUA 206	Financial Accounting II	3	R	45	-
BUA 208	Elements of Marketing	3	C	45	-
CIL 303	Commercial Law I	4	R	45	45
CIL 304	Commercial Law II	4	R	45	45
ECO 201	Introduction to Micro-Economics	4	R	60	-
ECO 202	Introduction to Macro-Economics	4	R	60	-
GST 211	Environment and Sustainable Development	2	R	30	-
GST 222	Peace and Conflict Resolution	2	E	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	E	30	-
PSY 203	Industrial Psychology	2	E	30	-
	Total	47			

Course Structure at 300 Level Business Administration

Course code	Course Title	Units	Status	LH	PH
BAF 301	Cost and Management Accounting	3	R	45	-
BUA 302	Human Behaviour in Organisations	2	R	30	-
BUA 303	Management Theory	3	C	45	-
BUA 304	Human Resource Management	2	C	30	-
BUA 305	Financial Management	2	C	30	-
BUA 306	Nigerian Economy	3	R	45	-
BUA 310	Production and Operation management	3	C	45	-
BUA 311	Research Methods	3	C	45	-
BUA 312	Management of Small-Medium Scale Enterprises	3	C	45	-
BUA 313	Innovation Management	3	C	45	-
BUA 314	Total Quality Management	3	R	45	-
BUA 315	Introduction to Insurance	3	R	45	-
BUA 316	International Management	3	E	45	-
CIL 303	Commercial Law I	4	R	45	45
CIL 304	Commercial Law II	4	E	45	45
ECO 207	Labour Economics	2	E	30	-
GST 311	Entrepreneurship	2	R	30	-
IRP 210	Introduction to Industrial Relations	3	R	45	-
	Total	51			

Course Structure at 400 Level Business Administration

Course Code	Course Title	Units	Status	LH	PH
BUA 401	Business Policy and Strategy I	3	C	45	-
BUA 402	Business Policy and Strategy II	3	R	45	-
BUA 403	Production and Operations Management	3	C	45	-
BUA 404	Research Project	6	C	15	235
ECO 307	International Economics I & II	4	C	60	-
BUA 406	International Business	3	R	45	-
BUA 407	Business Communication Skills I	3	C	45	-
BUA 408	Business Communication Skills II	3	R	45	-
BUA 409	Management Information System	3	C	45	-
BUA 410	Corporate Planning	3	R	45	-
BUA 411	Analysis for Business Decision	3	C	45	-
BUA 413	Contemporary Management Issues	3	R	45	-
BUA 414	Globalization and Business	3	R	45	-
	Total	42			

3.4.2 Course Synopses**100 Level****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.

BUA 105: Basic Mathematics II (3 Units: LH 45)

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 (2 Units: LH 30)

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.

200 LEVEL

BUA 201: Principles of Business Administration I (3 Units: LH 45)

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.

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 Units: LH 45)

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

BUA 203: Business Statistics (3 Units: LH 45)

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 Units: LH 45)

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 Units: LH 45)

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

BUA 211: Computer Applications (3 Units: LH 30; PH 45)

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.

300 LEVEL

BUA 302: Human Behaviour In Organisations (2 Units: LH 30)

The most important aspects of organisations are the people: the men and women who make up management as well as the work force. The aim of this course is to provide a systematic understanding of organisational life as created by the human beings in the firm. Students will be encouraged to understand issues such as group dynamics, individual differences, values and perceptions, organisational politics as well as interpersonal interactions. Theories, concepts and issues in the field of organizational behaviour with an emphasis on individual and team processes. Core topics include employee motivation and performance, stress management, communication, work perceptions and attitudes, decision-making, team dynamics, employee involvement and conflict management.

BUA 303: Management Theory (3 Units: LH 45)

Concepts of theory in the physical and social sciences. Levels of theory. The features of theory in management. Links between management theories and management models. Practice of management conduct as a test of good management theory. Existing

difficulties of developing useful management theories in Nigeria and other developing countries. Theories of management, e.g. the scientific management movement, the human relations movement, the systems movement, and the managerial behavioural movement, Theory X and Theory Y. The Grid approach, Participative models. Management by objectives, Quantitative and behavioural control models, Testing specific theories and models in Nigeria. Criteria for locating bad management practices, and ideas of how better management theories may be introduced to particular Nigerian organizations.

BUA 304: Human Resources Management (2 Units: LH 30)

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

BUA 305: Financial Management (2 Units: LH 30)

The nature, scope and purpose of Financial Management; Sources and costs of short, medium – and long-term finance; sources and problems of new financing, capital budgeting; management of working capital. Analysis and interpretation of basic financial statements; business mergers and take-overs; determinants and implications of dividend policy, valuation of shares, assets and enterprises. Risks of Finance and methods of avoiding them. Banking systems and industrial finance, Mortgage Finance, Capital Structure of Nigerian firms.

BUA 306: Nigerian Economy (3 Units: LH 45)

An overview of the Nigerian economy and its evolution since independence in 1960; Growth of income, employment, wages and prices; agricultural and industrial production; public development institutions; national income and expenditure; monetary and fiscal policies, monetary institutions; trade and transport system; economic development and social change.

BUA 310: Production and Operations Management (3 Units: LH 45)

This course addresses issues and methods of production/operations management .It gives you an introduction to the functional area of production and operations management as practiced in manufacturing industries and the services sector. Topics include: 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 and Tools and Equipment, Quality Control.

Inventory Control, Project Planning, Forecasting, Aggregate Planning Control and material Resource Planning.

BUA 311: Research Methods (3 Units: LH 45)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria.

BUA 312: 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.

BUA 313: Innovation Management (3 Units: LH 45)

The course aims to equip management students with an understanding of the main issues in the management of innovation and an appreciation of the relevant skills needed to manage innovation at both strategic and operational levels. It provides evidence of different approaches based on real-world examples and experiences of leading organisations from around the world. The management of innovation is one of the most important and challenging aspects of modern organisation. Innovation is a fundamental driver of competitiveness and it plays a large part in improving quality of life. Innovation, and particularly technological innovation, is inherently difficult, uncertain and risky, and most new technologies fail to be translated into successful products and services. Given this, it is essential that students understand the strategies, tools and techniques for managing innovation, which often requires a different set of management knowledge and skills from those employed in everyday business administration. The course itself draws upon research activities of the Innovation and Entrepreneurship Group within Imperial College Business School. It will consist of topics such as:

1. What is the Management of Technological Innovation?
2. Organizing for Innovation
3. Technological Innovation
4. Innovation Strategy
5. Networks and Communities of Innovators
6. The Management of Research and Development
7. Managing Product Innovation
8. The Other Side of R&D: Learning from Others
9. Capturing Value from Innovation
10. Conclusions and Future Challenges

BUA 314: Total Quality Management (3 Units: LH 45)

This course will provide the student with the underlying principles and techniques of Total Quality Management (TQM) with emphasis on their application to technical organizations. Students will develop a working knowledge of the best practices in Quality and Process Management. Students will learn to view quality from a variety of functional perspectives and in the process, gain a better understanding of the problems associated with improving quality, also quality tools utilized in service and international/environment. The course aims to impart knowledge on the quality management process and key quality management activities. Specifically it aims to: Compare and contrast the various tools used in quality management, comprehend the concepts of customer's value, discuss the emerging tendencies toward global competitiveness, understand different perspectives on quality, comprehend six-sigma management and its tools. Demonstrate how to design quality into product and services,

describe the importance of developing a strategic plan for Total Quality Management and discuss the importance of “benchmarking”, as a means of identifying the choice of markets. Scope and purpose of quality management; process and product quality; quality assurance and standards; quality planning; quality control (requirements, formal and informal quality control procedures, quality control development and/or improvement, initiating quality control policies); software quality control; the quality compromise; quality assurance (process based quality, practical based quality); quality standards (importance of standards, process and product standards, problems of standards, development of standards); quality attributes; quality measures; quality reviews, CQI (continuous quality improvement)

BUA 316 International Management (3 Units: LH 45)

Analysis of the strategic and operational issues that arise from the international nature of multinational corporations’ activities, Issues covered include alternative internationalisation strategies, interaction between firms and governments, dealing with global competitors, and staffing and organisational implications of cross-border operations.

400 LEVEL

BUA 401: Business Policy and Strategy I (3 Units: LH 45)

Concepts of strategy in relation to business, Corporations, and Management. Linkage between organization and their environments. Concepts of policies, decision-making, business objectives, performance criteria, structure, and managerial behaviours. Practice in calculating simple financial and economic indices from business data and other accounting information. Learning the behavioural implications of courses of action. Analyzing a firm’s opportunities and threats, strengths and weaknesses. Selecting strategies and structures of public liability companies from their published annual reports. Developing clear business objectives, setting clear strategies and policies, and presenting structures that are capable of being used in implementing chosen strategies. Organic

BUA 402: Business Policy and Strategy II (3 Units: LH 45)

Business functions of marketing, production, finance, and personnel in Nigeria. Management process of corporate planning. Budgeting and control, business performance appraisal, managing by objectives, motivating group and individual efforts, and generally relating an organization to the changes taking place in its environment. Predicting the dynamic environment. Impact of environmental changes on the strategies and performance of a firm. Analysis of the role of employee and managerial behaviour in success or failure of strategy implementation. Integrated analysis. Recent developments affecting the strategy formulation and implementation processes of firms in Nigeria.

BUA 404: Research Project in Business Administration (6 Units: LH 15; PH 235)

The project is undertaken during the second semester in the fourth year of study and is equivalent to one course unit. This is a systematic field research on a current finance topic approved by a project supervisor. A satisfactory report of reasonable and acceptable length and quality must be completed and marked by the supervisor(s) and the external examiner, and presented in a final oral examination. The project shall be graded

independently out of a maximum of 100 marks distributed as follows: 70% for project report and 30% for oral presentation.

BUA 406: International Business (3 Units: LH 45)

Introduction: The concept of International Business, Classical Trade Theory: Introduction, Mercantilism and Nation Building, Free Trade (Theory of Absolute Advantage), Theory of comparative advantage, The Assumptions of classical Trade Theory, Modern Trade Theory: Factor Proportions and Factor Intensity, Offer Curves – Reciprocal Demand and Supply, Dynamic Factors. Changing the Basis of Trade, Terms of Trade Measures, and The Effects of Tariff; International Finance: Balance of Payments Accounting – Credits, Debits, and Current Account, Balance of Payment Accounting – The Financing Accounts, National Income, Prices and Trade Balance, The Foreign Exchange Markets, Relatively Fixed Rate System. The Gold and Gold Exchange standard. International Business Environments.

BUA 407 : Business Communication Skills I (3 Units: LH 45)

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.

BUA 408: Business Communication Skill II (3 Units: LH 45)

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.

BUA 409: Management Information System (3 Units: LH 45)

Introduction to, and Fundamentals of Data Processing –brief history and conventional data processing methods; Manual methods and mechanized methods. Classification of systems and their relative merits. Closed loop and open loop systems: effect on time-lag; the total system approach and objectives; total systems and subsystems.

BUA 410: Corporate Planning (3 Units: LH 45)

The concept and theory of planning, Strategic Planning, Environmental study and analysis, Technological Forecasting, Socio-Political forecasting, Industry analysis, planning tasks and techniques, Operational Planning and the resource allocation processes; Organisation for planning, organizational and behavioural planner, Managing and Corporate Planning process.

BUA 411: Analysis for Business Decision (3 Units: LH 45)

Elements of Decision Analysis, Types of Decision Situations, Decision Trees; Operational Research Approach to Decision Analysis, Systems and System Analysis; Modelling in OR, Simulation; Cases for OR Analysis, Mathematical Programming; Transportation Model, Assignment Model, Conflict Analysis and Game Theory, Project Management, other OR Models: Inventory, Replacement, Line Balancing, Routing and Sequencing, and Search.

BUA 412: Business Ethics (3 Units: LH 45)

The course introduces students to ethics-related aspects of the business decision-making process. Students will address a variety of topics, including the theoretical underpinnings of ethics, stakeholders, decision making strategies, and utilization of such strategies in specific areas such as shareholder and employment relations, marketing, and globalization. The emphases of the course are issue recognition, application of ethical principles, and analysis of the consistency of corporate decision-making processes with such principles. Topics include: creating an ethical climate in an organization, honesty, affirmative action, environmental ethics, ethics in advertising and sales, financial management, personnel management, and the role of character and virtues in effective leadership.

BUA 413: Contemporary Management Issues (3 Units: LH 45)

Contemporary Management Issues aims to engage students with the current issues they face in management and leadership, and to explore implications for public and community sector organisations. Drawing on organisational theories and research, the course aims to enable students to develop frameworks and skills for analysis of organisational context, management practices and personal action. The workshops are designed to cover the key and current issues for managers. Topics will include managing in the current political climate, futures thinking and direction-setting, employee participation, organisational diagnostics, work process design and people management.

BUA: 414: Globalisation and Business (3 Units: LH 45)

Globalisation is a widely used term in business, politics & trade but its real meaning & implications are often misunderstood. This course takes students through the major issues relating to globalisation. These are the different meanings that are associated with the concept, the causes & effects of the globalisation process, the roles of various players, in particular the multinational firm & governments & the likely future directions of world business in a global context. Criticisms of globalisation are reviewed in the light of their wide appeal.

3.5 COOPERATIVES AND RURAL DEVELOPMENT

Philosophy Aims and Objectives of the Degree Programmes

The vision of the Department is to provide the best education and training for Nigerians, and indeed other Africans, in the area of Co-operatives and Rural Development in order to empower them to reposition the co-operative movement to make it most efficient, competitive, result-oriented and independent through effective leadership and management.

The general objective of the Department of Co-operatives and Rural Development is to embark on co-operative education and training to churn out adequate number of personnel to efficiently manage co-operative societies and related organizations in the country and beyond.

Among the specific objectives are:

- i) To promote academic excellence in the area of Co-operatives and Rural Development at both the undergraduate and post-graduate levels.
- ii) To improve on the human capital resources available to co-operative organizations and government co-operative agencies.
- iii) To formally train new personnel for co-operative development;
- iv) To be generally involved in co-operative development, among others, through active participation at workshops, seminars and the provision of consultancy and advisory services, etc.
- v) To provide quality literature to co-operative students and the general reading public.
- vi) To train teaching personnel for co-operative educational institutions;
- vii) To offer academic leadership in Co-operatives and Rural Development and related matters in the country; and
- viii) To collaborate with similar institutions in promoting co-operative education and co-operative development in the country.

Admission and Graduation Requirements

As provided in the General Requirements. However, for candidates offering this Course, a Credit in Government or History, English and Mathematics at O level is required.

Learning Outcomes:

Regime of Subject Knowledge

This programme and its curriculum should give the students comprehensive education that equips them with knowledge and decision making skills in a variety of problem areas.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.5.1 Course Structure

Course Structure at 100 Level Cooperatives and Rural Development

Course Code	Course Title	Units	Status	LH	PH
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy and Human Existence	2	R	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	R	30	-
AMS 101	Principles of Economics	2	C	30	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computers	2	R	30	-
CRD 101	Introduction to Cooperatives	3	C	45	-
CRD 102	Principles of Cooperatives	3	C	45	-
BUA 101	Introduction to Business I	3	R	45	-
BUA 102	Introduction to Business II	3	R	45	-
CRD 106	Mathematics for Social Science II	3	E	45	-
ACT 102	Principles of Accounting	3	C	45	-
CRD 108	Nigerian Agriculture	3	C	45	-
PUL 203	Nigerian Legal System I	4	E	45	45
PUL 204	Nigerian Legal System II	4	E	45	45
	Total	51			

Course Structure at 200 Level Cooperatives and Rural Development

Course Code	Course Title	Units	Status	LH	PH
GST 213	Environment and Sustainable Development	2	R	30	-
GST 222	Peace and Conflict Resolution	2	R	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	R	30	-
BUA 203	Business Statistics	3	R	45	-
ACT 201	Financial Accounting I	3	C	45	-
CRD 203	Introduction to Cost & Management Accounting I	3	C	45	-
CRD 204	Principles of Marketing	3	R	45	-
CRD 206	Sociology of Cooperatives	3	R	45	-
CRD 208	Introduction to Public Administration	3	C	45	-

CRD 209	Principle & Practice of Management I	3	C	45	-
CRD 210	Man & His Environment	2	E	45	-
CRD 211	Economic Theory	3	R	45	-
BAF 101	Introduction to Finance	3	C	45	-
CRD 213	Economics of Cooperatives I	3	C	45	-
CRD 214	Cooperative Legislation II	2	C	30	-
CRD 215	Cooperative Legislation I	2	C	30	-
	Total	44			

Course Structure at 300 Level Cooperatives and Rural Development

Course Code	Course Title	Units	Status	LH	PH
GST 311	Entrepreneurship	2	R	30	-
CRD 301	Commercial Law	3	R	45	-
CRD 302	Advanced Financial Accounting	3	R	45	-
CRD 303	Elements of Management	3	C	45	-
CRD 304	Field Administration for Cooperatives	3	C	45	-
CRD 305	Elements of Government	3	R	45	-
CRD 306	Cooperatives Education	3	C	45	-
CRD 307	Research Methodology	3	C	45	-
CRD 308	Rural Development	3	C	45	-
CRD 309	Human Resources Management	2	C	30	-
BUA 304	Economics for Cooperatives	3	C	45	-
CRD 312	Computer Program and Language	3	E	45	-
CRD 313	Organisation and Management of Cooperatives	3	C	45	-
CRD 314	Agricultural Economics for Cooperatives	2	C	30	-
	Total	39			

Course Structure at 400 Level Cooperatives and Rural Development

Course Code	Course Title	Units	Status	LH	PH
BUA 305	Financial Management	2	E	30	
CRD 401	Group Dynamics	2	R	30	
CRD 402	Social Processes & Comparative Social Systems	2	R	30	
CRD 403	Rural Finance	3	C	45	
CRD 404	Community Development & Social Change	3	C	45	
CRD 405	Comparative Cooperatives	3	C	45	
CRD 406	Marketing for Cooperatives	3	C	45	
CRD 407	Accounting & Auditing for Cooperatives	3	C	45	
CRD 408	Development Planning	2	R	30	
CRD 409	Project Planning, Management, Monitoring & Evaluation	3	C	45	
CRD 410	Rural Development Strategies	3	C	45	
CRD 411	Organization Theory	2	R	30	

CRD 412	Research Project	6	C	15	235
CRD 415	Advanced Costing I	2	R	30	
CRD 416	Advanced Costing II	2	E	30	
CRD 417	Economic Development and Planning I	2	R	30	
CRD 418	Economic Development and Planning II	2	E	30	
	Total	45			

3.5.2 Course Synopses

100 Level Courses

CRD 101 Introduction to Cooperatives

(3 Units: LH 45)

Defining the co-operative – based on the co-operative principles and based on the double/dual nature. The concept of the sociological group and the co-operative business enterprise. Classification of co-operative enterprises in general according to different criteria. Motives leading individuals to forming or joining co-ops-economic, social/emotional political. Factors which influence the establishment of co-ops. In any given area-economic, social and geographical. The concept of the co-operative effect. Types of effects-economic (micro and macro), social etc. Relationship between members and the co-operative-internal sub-groups in the co-operative; their roles and attitudes to the co-operative enterprise; economic effects of these attitudes on the co-operative enterprise; the co-operative nexus, spirit etc. The financing of the co-operative enterprise-share capital, its peculiarities, advantages and limitations. Measures to reduce the limitations. Self-financing of the co-operative business enterprise (Reserves) types, sources, advantages and problems. Borrowed funds: sources, types, peculiarities, advantages, limitations. The special case of the “productive co-operative”: advantages and problems, the relatively high rate of failures; suitability for developing countries. Integration in the co-operative; vertical and horizontal integration. Factors leading to integration. Economic effects of integration; problems involved in integration of co-operatives. Pricing in co-operatives the market-price, the ideal co-operative price-the deviator factors, the co-operative price. Surpluses in the co-operative: profits, surpluses and economic results in relation to the co-operative; member and non-member business activities. Appropriation of surpluses from both transactions. Handling of losses in the co-operative.

CRD 102: Principles of Cooperative I

(3 Units: LH 45)

The Industrial Revolution in Britain, its effects and consequences. Early Co-operative leaders and founders – Robert Owen and Dr. William King. Early Socialist thoughts and their effects on Owen and others. The Pre-Rochdale Co-operatives and their failure. The Rochdale Pioneers and the Rochdale Society of Equitable Pioneers. The business practices of the Rochdale Pioneers and the Rochdale principles. First ICA Review of the Rochdale Principles. The Second ICA Review of the Rochdale principles (1966). Raiffcisen Schultze Delitzsch, The Application of the Rochdale Principles to different types of Co-operatives and in different Socio-economic and Political circumstances, The concept of SHOs and NGOs. The distribution between indigenous co-operatives and imported modern co-operatives. The nature and definitions of co-operatives. Distinguishing co-operatives from other business organizations. Classification of co-operatives. The financing and management of co-operatives. Co-operatives in socio-economic development. The early

history of co-operation in Nigeria. A survey of the future of the co-operative movement in Nigeria. An overview of the problems of co-operatives in Nigeria.

CRD 103 Introduction to Business (3 Units: LH 45)

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.

CRD 106: Mathematics for Social Science II (3 Units: LH 45)

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.

CRD 108: Nigerian Agriculture (3 Units: LH 45)

The definition of agriculture. World population and food supply. History, scope and importance of agriculture to man. Agriculture and natural environment, characteristic features of tropical agriculture and how they affect production. Land use and tenure. Trends in the production, distribution and utilization of agricultural products. Measures of improving Nigerian Agriculture. Climatic, edaphic and social factors in relation to crop production and distribution in Nigeria. Systems of crop farming. Types, distribution and significance of farm animals; basic principles of animal farming. Place of forestry, fish farming and wildlife in Agriculture.

200 Level Courses

CRD 203 Introduction to Cost & Management Accounting I (3 Units: LH 45)

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.

CRD 204 Principles of Marketing (3 Units: LH 45)

Introduction: Marketing definition, concept, Evolution, Role and Importance, The Marketing System.

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

CRD 206 Sociology of Cooperatives

(3 Units: LH 45)

Defining the co-operative – based on the co-operative principles and based on the double/dual nature. The concept of the sociological group and the co-operative business enterprise. Classification of co-operative enterprises in general according to different criteria. Motives leading individuals to forming or joining co-ops-economic, social/emotional political. Factors which influence the establishment of co-ops. In any given area-economic, social and geographical. The concept of the co-operative effect. Types of effects-economic (micro and macro), social etc. Relationship between members and the co-operative-internal sub-groups in the co-operative; their roles and attitudes to the co-operative enterprise; economic effects of these attitudes on the co-operative enterprise; the co-operative nexus, spirit etc., The financing of the co-operative enterprise-share capital, its peculiarities, advantages and limitations. Measures to reduce the limitations. Self-financing of the co-operative business enterprise (Reserves) types, sources, advantages and problems. Borrowed funds: sources, types, peculiarities, advantages, limitations, the special case of the “productive co-operative”: advantages and problems, the relatively high rate of failures; suitability for developing countries.

CRD 208 Introduction to Public Administration

(3 Units: LH 45)

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, and 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.

CRD 209 Principle & Practice of Management I

(3 Units: LH 45)

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.

CRD 210 Man & His Environment

(2 Units: LH 30)

This course is designed to investigate the interrelationships of man and his environment as exemplified in the Project WET; Project WILD and an individual project. Numerous field trips will be made to sites that support the above areas of study.

CRD 211 Economic Theory

(3 Units: LH 45)

Application of Economic Principles to Developed and Developing Countries with special reference to Nigeria. Analytical Tools and Models of Microeconomics. Methodology of Economic Science; Theory of Consumer Behaviour and Demand. Theory of Production and Cost Theories of the Firm under Perfect, Imperfect, Monopolistic, and Oligopolistic Competition. Theory of Employment and Distribution in perfectly and imperfectly competitive markets; Linear Programming and the Theory of the Firm: General Equilibrium Analysis and Introduction to Welfare Economics. Aggregate Economic Variables; Determination of the Level of economic activity, the Basic Model of national income Economics Determination; Theories of Consumption and Investment; The Keynesian, Classical and neo-classical Theories of Money; Inflation, Output and Employment, General Equilibrium of the Product; Money and Labour Market; Level of Employment and Economic Growth.

CRD 213 Economics of Cooperatives I

(3 Units: LH 45)

The Scope of Agricultural Economics. Agricultural co-operation as an integral part of the economy. Production Nature and Scope of Finance: Meaning of Finance, The finance Function, Goals of the Firm, Finance and Related Disciplines, The Role of Financial Managers, Finance Decisions and Risk Return Trade off, Finance in the Organisation Structure of the Firm. Basic Forms of Business organizations; Sources of Business Finance; Introduction of Financial Analysis; Profit planning; Financial Forecasting; and Introduction to Working Capital Management. The Production function. The law of diminishing returns. Input, output analysis, marginal analysis, cost analysis, in agricultural production. Farm management. Time element analysis, risk analysis and reduction of risk by Insurance. Consumption and demand: effect on income. Export trade. Agricultural marketing. Economic progress and agriculture. Role of technology and agro-based industries. Planning and projections. Macro-economic considerations: population, inflation and food prices. Land tenure system in Nigeria. The land use decree. Place of agriculture in national budgets. Agricultural co-operation and extension. A study of some food production strategies, e.g. O.F.N., the Green Revolution, Farm settlements, NORCAP experiment, etc.

CRD 214 Cooperative Legislation II

(2 Units: LH 30)

The functions and nature of cooperative legislation. The history of cooperative legislation in Nigeria; The Registrar of co-operative societies and his functions – Statutory and non-statutory functions Promotion of cooperative organizations, registration of cooperative societies, provision of model bye-laws, control of investments, auditing, inspection, examination, inquiry, liquidation, arbitration etc. Funds and properties of societies, liabilities. A comparative study of co-operative laws in Nigeria.

CRD 215 Cooperative Legislation I

(2 Units: LH 30)

Cooperative Societies Rules – The main features compared to the Law, the agents and organs of cooperative societies. Detailed treatment of general meetings, management committee and board of directors, council of inspection, officers of cooperative societies, the special role of the secretary, financing of societies, distribution of net surplus (economic results).

Membership in cooperative; the rights of members and duties of members. The link between cooperative principles and cooperative law. The conflicts in the functions of the Registrar and suggestions for resolving the conflicts. Preparation of bye-laws and their contents; bye-laws of other similar self-help organization (SHOs). Limitations of the present cooperative laws.

300 Level Courses

CRD 301 Commercial Law (3 Units: LH 45)

The Nigerian Legal System: Sources of Nigerian Law; Hierarchy of Nigerian Court, Commercial Arbitration. Law of Contracts; Commercial Contracts; Commercial Relations between Persons; Unfair Competition. Passing off and “Trade Libel”, Company Law: Introduction to Company Law. Powers and Functions Directors. Introduction to Taxation Laws.

CRD 302 Advanced Financial Accounting (3 Units: LH 45)

Review of Company Accounts. Group accounts – preparation of consolidated accounts, elimination of intra-group balances and profit on intra-group transactions. Treatment of minority interest, and cost of control. Accounting problems of group companies including multinationals takeovers, mergers, reconstructions, reorganizations, associate companies. Accounting for acquisitions and mergers. Accounting for foreign operations – Foreign branches/-affiliates, methods of conversion etc. Valuation of share and business – going concern and break-up basis. Bankruptcy and Insolvency – requirements of the statute and accounting for bankruptcy and insolvency. Accounting for specialized transactions; Joint ventures, Hire-purchases, Goods on sales or return, Royalties, Containers, Consignments, Investments and Securities, Bills of Exchange and Pension Fund. Accounting for Banks and Insurance Industries, with special reference to relevant legislation. Interpretation of financial statements – ratio analysis for working capital and statements of the sources and application of funds and cash flows; and objectives of disclosure.

CRD 303 Elements of Management (3 Units: LH 45)

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.

CRD 304 Field Administration for Cooperatives (3 Units: LH 45)

We recommend a three months practical work experience during the long vacation preceding the final year of the programme. The practical field experience should take place with a cooperative group in a rural setting. Students should work at least on a named project with a cooperative group. Detailed reports should be submitted at the end of the practical filed work period

CRD 305 Elements of Government (3 Units: LH 45)

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 Romanica: 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.

CRD 306 Cooperatives Education

(3 Units: LH 45)

Meaning of “Education” and “Co-operative Education”. Reasons for co-operative education. Target groups and scope of co-operative education. Co-operative education as adult education – aims, basic principles. The adult learner and the learning environment etc. Teaching/learning methods in Co-operative education (traditional/Participative methods. Teaching tools and audio-visual aids – radio; TV; Video, films, OHP etc. – their uses and limitations. Financing co-operative education: Follow-up, evaluation and feedback devices.

CRD 307 Research Methodology

(3 Units: LH 45)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organization behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller’s market like Nigeria.

CRD 308 Rural Development

(3 Units: LH 45)

The concept and definitions of rural development. Rural development and community development. Agricultural development and rural development. Rural infrastructure and industrialization and rural development; other components, of rural development. Agents of rural development. Planning and rural development. Specific strategies of rural development in Nigeria. Co-operatives and rural development. Problems of rural development. Theoretical foundation and the dynamics of leadership. Role of leadership in programmes of change and development. Identification, selection, training and use of local leaders in extension and rural development programmes. Solutions of problems and their application to rural social systems. Women and youth programmes and their relevance to community-development. Programme planning; kinds and quality of programmes; problems and prospects. Institutional framework for women and youth programmes in Nigeria.

CRD 309 Human Resources Management

(3 Units: LH 45)

Evolution of personnel Management Function. The Role and responsibilities of Personnel Management in an Organisation. Man-power planning: Job analysis and description; Manpower Forecasting; Manpower Inventory; Recruitment and Selection Methods; Employee Appraisal and Compensation, Career Planning, Management Development and Training, Labour Legislation: Employee records Maintenance, Human Behaviour: Perception, Learning and Motivation. Theories of Personality: Attitude Formation, Group Dynamics: Factors affecting Group Performance: Group Decision Making and Conflict Resolution; Informal Groups, Leadership Styles and Their Effect on Performance, Strategies for Organisational Development and Growth.

CRD 310 Economics for Cooperatives

(3 Units: LH 45)

The Scope of Agricultural Economics. Agricultural co-operation as an integral part of the economy. Production and supply: Producer decisions. Framework for decision-making. The Production function. The law of diminishing returns. Input, output analysis, marginal analysis, cost analysis, in agricultural production. Farm management. Time element analysis, risk analysis and reduction of risk by Insurance. Consumption and demand: effect on income. Export trade. Agricultural marketing. Economic progress and agriculture.

Role of technology and agro-based industries. Planning and projections. Macro-economic considerations: population, inflation and food prices. Land tenure system in Nigeria. The land use decree. Place of agriculture in national budgets. Agricultural co-operation and extension. A study of some food production strategies, e.g. O.F.N., the Green Revolution, Farm settlements, NORCAP experiment, etc.

CRD 311 Introduction to Finance

(3 Units: LH 45)

Nature and Scope of Finance: Meaning of Finance, The finance Function, Goals of the Firm, Finance and Related Disciplines, The Role of Financial Managers, Finance Decisions and Risk Return Trade off, Finance in the Organisation Structure of the Firm. Basic Forms of Business organizations; Sources of Business Finance; Introduction of Financial Analysis; Profit planning; Financial Forecasting; and Introduction to Working Capital Management.

CRD 312 Computer Program and Language

(3 Units: LH 45)

Brief History of Computers and Computer Generation. Classification of computers. Structure of a general purpose computer. Number systems. The stored program. Technique of problem solving. Flow-charting. Stepwise refinement. Algorithm for searching, sorting and merging of ordered lists Data preparation. I/O Devices. Data Types. Data Representation; Data Capture. Problem-oriented languages. BASIC and FORTRAN programming. Arithmetic expression; assignment statement; I/O commands; Logical expression; arrays; sequencing, alternation and interaction; sub-programmes and parameters. Elementary Numerical. Fortran dialects. Features of Fortran IV. Further Fortran IV programming – double precision arithmetic: complex number computation; logical. If statements; EXTERNAL statements; calling parameter techniques. String processing. File linear lists, stacks, queues, de-queues, Linked lists, Three Basic computer architecture. Assembly language, Loaders, Operating systems PASCAL programming.

CRD 313 Organisation and Management of Cooperatives

(3 Units: LH 45)

The history of the British consumer cooperative movement. The structure and problems of the consumer market in Nigeria. The concept of competitive and monopolistic market structure. The social criticisms of the capitalist market – high prices, wasteful advertising, hoarding goods etc. The diseconomies of the prevailing distributive system. The introduction of consumer co-operative in Nigeria with the NCSA in 1940. Reasons for failure of early societies. The choice between a “top-downwards” and “bottom-upwards” organization structure. The history and strength of consumer co-operation in Nigeria today. Organisation structure. The history and strength of consumer co-operation in Nigeria today. Organisation and management of consumer cooperatives. Supply problems display, selling, stock-keeping. Financing, pricing, salesmanship. Book-keeping in a consumer cooperative. Distribution of surplus. General meetings: Committee meetings, functions of the general manager. Duties of secondary and apex consumer societies. Case Studies, Types of producer cooperatives: (i) livestock, fishing, forestry co-operative agricultural, (ii) industrial processing, artisans, crafts and labour cooperatives. (iii) supply and service cooperatives. (iv) marketing co-operatives. Degree of co-operative intensity: auxiliary (-service), production promotion and strictly productive co-operatives with joint ownership of assets. Types of co-operative farms: the divided land the undivided farm. Farm Settlements. Life in the Israeli Settlements. Industrial co-operatives in Nigeria. Co-operation in the supply of professional input such as credit, machinery, tools, warehousing or storage, irrigation, accounting, technical guidance, transport, insurance and banking, Building co-operatives. Case studies in producer co-operatives. The case of NORCAP in Ikwo. Problems and prospects of producer cooperatives.

CRD 314 Agricultural Economics for Cooperatives (2 Units: LH 30)

The Scope of Agricultural Economics. Agricultural co-operation as an integral part of the economy. Production and supply: Producer decisions. Framework for decision-making. The Production function. The law of diminishing returns. Input, output analysis, marginal analysis, cost analysis, in agricultural production. Farm management. Time element analysis, risk analysis and reduction of risk by Insurance. Consumption and demand: effect on income. Export trade. Agricultural marketing. Economic progress and agriculture. Role of technology and agro-based industries. Planning and projections. Macro-economic considerations: population, inflation and food prices. Land tenure system in Nigeria. The land use decree. Place of agriculture in national budgets. Agricultural co-operation and extension. A study of some food production strategies, e.g. O.F.N., the Green Revolution, Farm settlements, NORCAP experiment, etc.

400 Level Courses

CRD 401 Group Dynamics (2 Units: LH 30)

The meaning of group dynamics, assumptions in group dynamics, importance of group dynamics in cooperatives; the place of the individual in the group, motivation, blocks to participation in groups, adjustment to frustrations and blocks; group development, phases of group growth, internal dynamics of groups, external dynamics of groups, selection features and uses of some groups techniques, group evaluation, some studies in group dynamics, analysis of group characteristics relevant to cooperatives.

CRD 402 Social Processes & Comparative Social Systems (2 Units: LH 30)

History of co-operative development in Nigeria. Organisational structures of the co-operative movement in the States and the Federation of Nigeria. Sectoral analysis of trends and structures in the co-operative sub-sector of the Nigerian economy – agricultural co-operatives including marketing credit and supply ones: co-operative banking and other co-operative financial institutions; consumer co-operatives etc. Co-operative financial institutions; consumer co-operatives etc. Co-operative education in Nigeria. The international nature of the Co-operatives right from their earliest stages. Co-operation on the international basis – the ICA: historical development, functions, structure. The ACOSCA; the International co-operative Insurance Federation; the Nordisk Andelsforbund (NAF); the Euro – co-op; the Inter-co-op; the International Co-operative Bank (INGEBA). The International Cooperative petroleum Association (ICPA); IIFCO-OP and the OCA etc, Co-operation in selected countries e.g.: Britain, Germany, Sweden, Ghana, Kenya, Tanzania, India, Japan, Latin America.

CRD 403 Rural Finance (3 Units: LH 45)

Comparisons between William Raiffeison and Schultze Delitzsch credit societies. The concept of thrift, savings, loans and credit, Need for short-terms, medium-term and long-term credit in rural areas. Time value of money compounding and discounting. The concept of rural banking programme, credit Union in U.S.A. and CaissessPopulaire in Canada. Credit institutions in rural areas – Isusu, Daily Savings, Club, local money lenders-, other SHOs etc. The history of CTLS, CTCS and Credit Unions in Nigeria. The primary, secondary and tertiary Co-operative Credit Societies. Co-operative Banks, Co-operative Financing Agencies: Government agricultural and industrial credit programmes (NACB, NIDB, NBCI, etc), Supervised Credit Scheme of Stat Governments Agencies (CFAs).

CRD 404 Community Development & Social Change (3 Units: LH 45)

Theories of community development, Community as a unit of social change; Micro and macro approaches to social change; elements and processes of change, Dimensions of social change; overview of theories of development; types of social changes-planned, unplanned social structure and differentiation,; measurement of change in rural areas; resistant and conductive forces of change; Social movements and changes in contemporary Nigeria; traditional institutions and their transformation; case studies in community development and social change.

CRD 405 Comparative Cooperatives (3 Units: LH 45)

History of co-operative development in Nigeria. Organisational structures of the co-operative movement in the States and the Federation of Nigeria. Sectoral analysis of trends and structures in the co-operative sub-sector of the Nigerian economy – agricultural co-operatives including marketing credit and supply ones: co-operative banking and other co-operative financial institutions; consumer co-operatives etc. Co-operative financial institutions; consumer co-operatives etc. Co-operative education in Nigeria, The international nature of the Co-operatives right from their earliest stages. Co-operation on the international basis – the ICA: historical development, functions, structure. The ACOSCA; the International co-operative Insurance Federation; the Nordisk Andelsforbund (NAF); the Euro – co-op; the Inter-co-op; the International Co-operative Bank (INGEBA). The International Cooperative petroleum Association (ICPA); IIFCO-OP and the OCA etc, Co-operation in selected countries e.g.: Britain, Germany, Sweden, Ghana, Kenya, Tanzania, India, Japan, Latin America.

CRD 406 Marketing for Cooperatives (3 Units: LH 45)

The concept of marketing and marketing functions various areas of co-operative marketing with special reference to marketing of members' products. Marketing of agricultural goods and various channels, marketing of non-agricultural goods, pricing, transportation, etc. Calculating members' bonus. Problems of co-operative marketing.

CRD 407 Accounting & Auditing for cooperatives (3 Units: LH 45)

The need for accounting in co-operative organizations. The Legal provisions of books of accounts, the prescribed books for different types of co-operative societies, treatment of postings. Preparation of trial balance and final accounts. The realities of accounting in co-operatives in third world countries. The Registrar's/Director's role in accounting in co-operative organizations. Co-operative auditing as a control mechanism. Types of Audit; the qualities of an auditor; types of errors and their correction. The audit report and Registrar's (Director's) comments. Discussing the director's report in general meetings.

CRD 408 Development Planning (2 Units: LH 30)

This course provides an introduction to the context, theory, process, and practice of local economic development planning and policy. Topics covered include: differing theoretical and conceptual explanations of the economic development process; international, national, and regional factors affecting local economic development; federal, state, and local roles; contrasting economic development approaches and methods; equity, participation, conflict, and cooperation in economic development; and economic development practice and policy.

CRD 409 Project Planning, Management, Monitoring & Evaluation (3 Units: LH 45)

Concepts and principles of planning, types of planning and plans; strategic planning, participatory planning; the plan of work, the work calendar, stakeholder analysis; the logical

framework and its application in project development, monitoring and evaluation; project supervision, leadership and project administration and management; the concept of monitoring and evaluation, reasons for monitoring and evaluation, methods used in monitoring and evaluation.

CRD 410 Rural Development Strategies (3 Units: LH 45)

Planning, implementation and appraisal of rural development projects – agriculture, small-scale industries, health, rural market, infrastructures, and mass literacy drive. Methods of motivating society for social actions through the community development organizers. The different approaches to community modernization. Detail study of past and present government programmes – War Against Indiscipline (WAI), Mass Mobilization for Social Justice, Economic Recovery and Self Reliance (MAMSER), Directorate of Food, Roads and Rural infrastructure (DFRRI) etc. Reference will also be made to the various State Government Blueprints on rural development.

CRD 411 Organization Theory (2 Units: LH 30)

Origins, Structure and Management of Organisations, Formal and Informal Organisations. The Impact on Informal Norms in Formal Organisation. Organization Theories; Co-ordination, Efficiency, Retrenchment and Growth, Motivation, Leadership, Communication and Dynamics of Change in Organisation. The concept of Administration, its Emergence, Complexity and Maintenance; Efficiency in Public Administration, Politics and Administration Dichotomy. Decentralization, Deconcentration and Devolution, Delegation, Conflict Resolution Strategies; Leadership and Innovation, Communication Skills.

CRD 412 Research Project (6 Units: LH 15; PH 235)

Developing students' skill in analysing and writing reports based on an empirical or library study of a specific subject matter or topic in relevant areas of Administration and Management Studies. Students should present a research-based report of not less than 2,000 words at the end of the session.

CRD 415 Advanced Costing I (2 Units: LH 30)

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 business. Cost Accounting aspects of Materials, Labour and 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. Behavioural aspects of cost accounting. Topical issues in cost accounting.

CRD 416 Advanced Costing II (2 Units: LH 30)

This course focuses on the application of accounting and business problems; presents real-life situations involving partnership accounting, government accounting, not-for-profit accounting and segment and interim reporting.

CRD 417 Economic Development and Planning I (2 Units: LH 30)

To provide an introduction to the context, theory, process, and practice of local economic development planning and policy through: An understanding of different perspectives on the meaning of economic development and the interpretation of economic development

problems. An introduction to contrasting and complementary explanations of how economic development occurs at regional and local levels, An overview of the development of economic development policies, major programs and practices in the United States and of the roles of federal, state and local entities, community groups, and private organizations. An understanding of principal current and emerging approaches and practices to promoting economic development at regional and local levels and an appreciation of the impacts of these approaches.

CRD 418 Economic Development and Planning II
30)

(2 Units: LH

An appreciation of key contemporary issues of policy and practice in regional and local economic development and of the broader forces and factors affecting regional and local economic development policies, An introduction to issues of equity, participation, conflict, and cooperation in the economic development planning and implementation process, An introduction to key elements of the literature and debates about regional and local economic development policy and practice.

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3.6 INDUSTRIAL AND LABOUR RELATIONS

3.6.1 Learning Outcomes

Regime of Subject Knowledge

The programmes and their curricula should give students comprehensive education that equips them with knowledge and decision making skills in a variety of problem areas.

Competencies and Skills

The general skills should include competencies in computer literacy, quantitative skills, communication skills, interpersonal skills, organisation skills, Information Technology skill and Entrepreneurship skills.

Administrative and Management related cognitive abilities and skills required are as follows:

- i. Ability to recognise and analyse management and administrative problems and evolve strategies for their solutions.
- ii. Ability to recognise and implement good management and administrative policies.
- iii. Computational and data processing skills, relating to administrative, financial and manpower data.
- iv. Ability to demonstrate knowledge and understanding of essential facts, concepts and principles, and apply theories to Administration and Management. Acquire knowledge in problem solving through Industrial attachment, Industrial Seminars and Student Apprenticeship Scheme.

Behavioural Attributes

Students should:

- i. Understand the social-cultural environment in which they find themselves and how such environment conditions behaviour.
- ii. Be able to understand, explain, predict and influence human behaviour in work organisations.
- iii. Relate the knowledge of human behaviour to the ethics of their relevant professions.
- iv. Understand the relationship between culture and behaviour and why a unimodal system of behaviour may not work.

3.6.2 Course Structure

Grouping	Course No/Level	Course/Subject	Units	Status	LH	PH
100 LEVEL : First Semester						
Core	GST 105	Use of English	2	C	30	
	FBA 110	Business Maths I	3	C	45	
	ECN 111	Princ. of Micro Economics	3	C	45	
	ACC 110	Intro to Accounting	3	C	45	
	IRP 110	Elem. of Labour-Mgt Relations	3	C	45	
	FSC 103	Intro to Computer	2	C	30	

	IRP 111	Nigerian Labour History		C		
Electives	FRE 197	French I	2	E	30	
	HIS 103	History of West Africa	2	E	30	
	PSY 100	Intro to Psychology	2	E	30	
	POL 102	Pre-Colonial Africa's Political System	2	E	30	
	SOC. 111	Intro to Sociology	4	E	60	

100 LEVEL: Second Semester

Core	FBA 120	Business Maths II	3	C	45	
	ECN 121	Principles of Macro Economics	3	C	45	
	BUS 120	Principles of Management	3	C	45	
	IRP 120	Elements of Human Resource Management	3	C	45	
Electives	IRP 121	Elements of Human Relations	2	E	45	
	FRE 198	French II	2	E	30	
	PHY 131	Philosophical Psychology	2	E	30	
	PSY 102	Elements of Psychology	2	E	30	
	POL 113	Intro To African Politics	2	E	30	
	HIS 112	Intro To Economic History	2	C	30	

200 LEVEL: First Semester

General	GAS 201	General African Studies	2	C	30	
Core	FIN 210	Intro to Finance	3	C	45	
	IRP 210	Intro. to Industrial Relations	3	C	45	
	BUS 211	Introduction to Insurance	3	C	45	
	IRP 211	Communication In IR/HR	3	C	45	
Electives	IRP 212	Human Resource Devt.	3	E	45	
	POL 201	Elements of Government	2	E	30	
	ACC210	Principles of Accounting	2	E	30	

200 LEVEL: Second Semester

General	GAS 202	General African Studies II	2	C	30	
Core	FBA 220	Intro to Business Statistics	3	C	30	
	IRP 220	Intro. To HR Management	3	C	45	
	BUS 221	Intro to Mgt Theory And Env	3	C	45	
	FBA 223	Business Communication	3	C	45	
Elective	IRP 222	Health, Safety and Security at Work	2	E	30	
	ACC220	Elements of Costing	2	E	30	

300 LEVEL: First Semester

Core	FBA 310	Applied Bus Stats	3	C	45	
	FBA 311	Business Info Tech	3	C	45	
	GST 307	Entrep and Corp Governance	3	C	45	
	IRP 310	Trade Unions & Employers Org	3	C	45	
	IRP 311	Industrial Conflict	3	C	45	

	IRP 314	Micro-Economic Foundations of Labour Markets	3	C	45	
Elective	IRP 312	Separation in HRM	3	E	45	
	IRP 313	MNCS and HRM	3	E	45	
	BUS 311	Production Management	3	E	45	

300 LEVEL: Second Semester

Core	FBA 321	Research Seminar	3	C	45	
	GST 308	Entrep and Corp Governance II	3	C	45	
	BUS 320	Principles of Marketing	3	C	45	
	IRP 320	Collective Bargaining	3	C	45	
	IRP 321	Compensation Management	3	C	45	
Electives	IRP 322	HR Info Systems	3	E	45	
	IRP 323	Organisational Transformation	3	E	45	
	IRP 324	Comparative HRM	3	E	45	

400 LEVEL: First Semester

Core	BUS 410	Business Policy and Strategic Mgt	3	C	45	
	FBA 410	Business Quantitative Methods	3	C	45	
	IRP 410	Industrial Relations Theory	3	C	45	
	IRP 411	HR Planning	3	C	45	
	IRP 412	Employee Resourcing	3	C	45	
	IRP 414	Research Methods in IR/HR	3	C	45	
Electives	IRP 404	Social and Welfare Administration in Nigeria	3	E	45	
	IRP 413	Industrial Psychology	3	E	45	
	IRP 415	Comparative IR Systems	3	E	45	
	IRP 416	Diversity and Equality In HRM	3	E	45	
	IRP 417	Workplace and Workforce Restructuring	3	E	45	
	IRP418	International Labour Institutions	3	E	45	

400 LEVEL: Second Semester

Core	FBA 420	Corporate Social Responsibility	3	C	45	
	IRP 420	Macro-Econ Aspects of the Labour Market	3	C	45	
	IRP 421	Sociology, Work & Industry	3	C	45	
	IRP 423	Labour Law	3	C	45	
	IRP 499	Research Project	3	C	45	
Electives	IRP 422	Motivation, Leadership and Productivity	3	E	45	
	IRP 424	Competency & Performance Mgt	3	E	45	
	IRP 425	HRM in The Public Service	3	E	45	
	IRP426	Globalisation, State and Industrial Relations	3	E	45	

3.6.3 Course Synopses

IRP 110 Elements of Labour-Management Relations (3 Units LH 45)

Course Description: This course focuses on the basis of employment relationships as exemplified by the formal and informal employment contracts. The distinction between social and psychological contracts shall be examined. The requirements of a valid contract and the duties and obligations of the employer and the employee will be discussed as well as union rights and managerial prerogatives. Workers participation in management and the role of communication and joint consultation in labour relations. Grievance and disciplinary procedures at work.

IRP 111 Nigerian Labour History (3 Units LH 45)

Course Description: With the pre-industrial economy as a background, this course focuses on the rise and development of wage employment and the accompanying changes in production and distribution systems which ushered in a modern, industrialised economy in Africa and Nigeria. The reactions of workers to these changes, the rise and development of their organisations, forms and consequences of colonial and post-colonial state regulation, the transformation of work and employment by technical and technological advancement, as well as the evolution and development of the labour movement in Nigeria are essential topics in this course. The condition of labour in a globalizing environment is also examined.

IRP120 Elements of Human Resource Management (3 Units LH 45)

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

IRP 121 Elements of Human Relations (2 Units LH 30)

Course Description: This course dwells on elements of human behaviour, interpersonal relationships, Johari window, relevant and significant others in the workplace. Ethnic and diversity issues, elements of conflict resolution, and group dynamics as well as transactional analysis.

IRP 210 Foundations of Industrial Relations (3 Units LH 45)

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

IRP 211 Communication in IR/HR (3 Units LH 45)

Course Description: This course is intended to sharpen the communication skills of students in written and oral communication. It leans heavily on the use of English, business letter writing (applications, appointment letters, promotion letters, and the like). Hints on preparation of curriculum vitae, interviews, preparing business reports, basic research tools and reporting, presentation and public speaking skills and conducting business meetings. Communication principles and concepts will be discussed as well as the functions, networks, barriers and coping mechanisms. Politically correct communication and cross-cultural communication will be discussed.

IRP 212 Human Resource Development (3 Units LH 45)

Course Description: This course focuses on the objectives, philosophy principles, practices policies and conceptual issues in training and development. Learning theories, methods, tools and types of training. Evaluation of training and development, problems confronting human resource development in the public and private sectors in Nigeria as well as career development in organizations.

IRP 220 Foundations of Human Resource Management (3 Units LH 45)

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

IRP 221 Health, Safety And Security at Work (3 Units LH 45)

Course Description: This course dwells on challenges to health and occupational hazards in Nigerian workplaces. Hazard prevention, Factory Acts, Workmen Compensation issues. Health and safety audit, safety inspection, measuring health and safety performance, safety monitoring. Health and safety training, policies and practices as well as management of health and safety issues will be x-rayed. In view of emerging violence in many workplaces, there is need for an understanding of workplace security.

IRP 223 Complex and Industrial Organisations (3 Units LH 45)

Course Description: Structure and features of organisations and their consequences. Characteristics of complex organizations, Bureaucracies in various institutional settings, the relationships between organisations and among organisations, theoretical and methodological problems in studying complex organisations.

IRP 310 Trade Unions and Employers' Association (3 Units LH 45)

Course Description: The course introduces students to the theories of the labour movements and historical development of employers association and trade unions in Nigeria as well as the role they play in the development process. Their structure and management are also examined.

IRP 311 Industrial Conflict and Management (3 Units LH 45)

Course Description: Causes and types of industrial conflict and strikes, lock-outs and the methods of resolving them. The social setting of the work-place and the inevitable conflict between workers' representatives and management

IRP 312 Separation in Human Resource Management (3 Units LH 45)

Course Description: This course examines internal and external mobility (release) or exit of workers. Both voluntary and involuntary separation shall be explored. Issues in pre and post retirement issues and counselling, exit interview, resignation, pension, death benefit, dismissal, termination, measurement of labour turnover as well as functional and dysfunctional turnover will be treated and their various implications for people management will be focused upon.

IRP 313 Multinational Corporations and Human Resource Management (3 Units LH 45)

Course Description: This course examines people management at the global level with emphasis on multinational organizations in both developing and developed countries. HR

IRP 404 Social and Welfare Administration in Nigeria (3 Units LH 45)

The nature and development of social policy Nigerian; social policy, the family and group organization. Welfare policies and social services: criminology, policies and problems in education, housing, health, provision of food; social and welfare administration and development.

IRP 410 Industrial Relations Systems & Theory (3 Units LH 45)

Course Description: This course x-rays the theoretical underpinnings of industrial relations as a discipline. An overview of the environment of industrial relations system, processes and practices as well as consequences for the actors.

IRP 411 Human Resource Planning (3 Units LH 45)

Course Description: To introduce students to the methods and principles of human resource planning and evaluation of human resource programs in the private and public sectors. Emphasis is on micro and macro level analyses, forecasting for the demand and supply of human resources. Human resource audit, Career planning and development, succession planning. The manpower system and analysis of wastage and replacement policies and programmes.

IRP 412 Employees /People Resourcing (3 Units LH 45)

Course Description: Techniques of personnel engagement at the Organisation level, definition, classification and methods of recruitment, job analysis, job description and specification. Human factor requirements; workers analysis. Methods of selection, principles of reliability, validity and policy issues. Negligent hiring theory.

IRP 413 Industrial Psychology (3 Units LH 45)

Course Description: Application of psychology to industrial organizations, the psychology of attitudes, individuals and group processes, supervisory leadership, communication, motivation, personality, individual differences, the general nature of psychological tastes, morale, training in organizations, organizational factors in labour turnover and organizational psychology.

IRP 414 Research Methods in Industrial Relations and Human Resource Management (3 Units LH 45)

Course Description: Problem formulation, study design, techniques of data collection, analysis and interpretations with emphasis on the problems arising from the employment relations and human resource management contexts in Nigeria.

IRP 415 Comparative Industrial Relations (3 Units LH 45)

Course Description: This course centres on the overview of the practices of industrial relations in selected countries in Africa, Europe, North America and Asia. Emphasis is placed on conflict and its resolution, role of the state, collective bargaining practices in the developed and developing countries. A comparative analysis of institutional processes and legal status of unions will be examined.

IRP 416 Diversity and Equality in Human Resource Management (3 Units LH 45)

Course Description: This course focuses on individual differences, types of diversity and theories. Discrimination in organizations, practices and policies with respect to gender

issues, age, ethnicity, religion, race, disability and labour market segmentation will be treated. Equalizing employment opportunities and legal issues will be considered.

IRP 417 Workplace And Workforce Restructuring (3 Units LH 45)

Course Description: Restructuring the workplace means making major changes to the way work is organized. Factors influencing workplace restructuring, levels of restructuring such as global, regional, national, industrial and the workplace. Trade union responses, opportunities and threats for workers. Strategies such as labour flexibility, job design, flextime, teleworking, compressed work week, downsizing, delayering and re-engineering. Out-sourcing, off-shoring and casualisation. Mergers and acquisitions and implications for HR and IR.

IRP 418 International Labour Institutions (3 Units LH 45)

Course Description: An examination of the emergence and roles of international bodies and agencies involved in employment relations, such as the ILO, AU Labour Commission, OATUU and international trade union organisations. The impact of these on labour policies and practices through standards setting, partners in the employment relationship.

IRP 420 Macro-Economic Aspects of the Labour Market (3 Units LH 45)

Course Description: Characteristics and problems of labour market in developing countries as well as analytical thoughts about labour governmental policies. Concepts and theories of the economics of the labour markets, dual labour market hypothesis, population, migration and labour mobility, employment problems, wage determination and differentials, inflation and incomes policy, minimum wage, gender discrimination in employment, etc.

IRP 421 Sociology of Work & Industry (3 Units LH 45)

Course Description: Approaches to the study of sociology of work and industry, meaning of work and alienation, industrialization and society, work-place social setting of and the inevitability of conflict between workers, their representatives and management. Organizations and types, the concept of power and authority. Theoretical and empirical explanations and types of industrial conflict and their significance in the evidence and resolution of trade disputes and strikes.

IRP422 Motivation, Leadership and Productivity in Industry (3 Units LH 45)

Course Description: Social and psychological concepts, principles, theories and techniques involved in the study of work motivation, leadership and productivity. Problems of industrial productivity and leadership in Nigerian organizations.

IRP423 Labour Law (3 Units LH 45)

Course Description: Legislative history in the area of labour administration. Origin and purpose of such legislation, e.g. Trade Union Acts, Labour Acts and Trade Disputes Acts, Judicial decisions including, Arbitration Panels and Industrial Courts awards. Factory and Workmen Compensation Acts, The impact of labour laws on industrial relations activities and strategies in Nigeria.

IRP424 Competency and Performance Management. (3 Units LH 45)

Course Description: This course considers the various types and uses of competencies, emotional intelligence and emerging issues in performance management such as balanced

score card, 360 degrees, potential and upward appraisal. Performance appraisal as both developmental and evaluative instrument in the world of work, methods and problems of appraisal will be considered. Management by objective and wandering about will be focused upon.

IRP 425 Human Resource Management in the Public Service (3 Units LH 45)

Course Description: This course dwells on people management in the Nigerian public service. Implications of public policy for HR practices and policies. Quota systems and the principle of Federal Character in recruitment and selection. Wage determination through commissions. Performance management systems, monetization policies and pension reforms. Training and staff development, discipline, promotion and transfer. Human resource planning, staff morale and motivation.

IRP 426 Globalisation, State and Industrial Relations (3 Units LH 45)

Course Description: The course would focus on the conceptualization of globalization, and theories of the State. Members and institution of the State, Determinant of State action in IR: Theory of the State in IR, labour policy, theory overview set role of government: the Marxist perspective, democratic elitism, pluralism: The role of government in IR from 1960 to date.

IRP 499 Research Project (3 Units LH 45)

Course Description: During the seventh semester, the student will submit for approval his/ her proposal for an independent investigations into a problem of his/her choice. The project will be carried out during the eighth semester. A supervisor will be assigned from among staff, and the project should not exceed 10,000 words. All projects are to be defended by students before a constituted project defence panel.

3.7 INDUSTRIAL RELATIONS AND PERSONNEL MANAGEMENT

Philosophy, Aims and Objective of the Degree programme

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

Admission and Graduation Requirements

As provided in the General Requirements

Learning Outcomes:

Regime of Subject Knowledge

The product of this programme should acquire knowledge of industrial relations and Personnel Management and be able to apply appropriate strategies in personnel management functions and be professionally qualified to practice the profession.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.7.1 Course Structure

Course Structure at 100 Level Industrial Relations and Personnel Management

Course Code	Course Title	Units	Status	LH	PH
ACT 102	Principles of Accounting	3	R	45	-
AMS 101	Principles of Economics	2	C	30	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computers	2	R	30	-
BUA 101	Introduction to Business I	3	E	45	-
BUA 102	Introduction to Business II	3	E	45	-
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy and Human Existence	2	R	30	-
GST 113	Nigerian Peoples and Culture	2	E	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	R	30	-
IRP 101	Elements of Administration	2	C	30	-
IRP 102	Elements of Sociology	2	C	30	-
IRP 103	Introduction to Law	3	R	45	-
IRP 106	Introduction to Political Science	3	R	45	-
IRP 107	Principles of Personnel Management	3	C	45	-
IRP 108	The Public and Private Sector	3	E	45	-
IRP 109	Business, Government and Society	3	C	45	-
	Total	50			

Course Structure at 200 Level Industrial Relations and Personnel Management

Course Code	Course Title	Units	Status	LH	PH
ACT 201	Financial Accounting I	3	E	45	-
ACT 201	Financial Accounting II	3	E	45	-
BAF 101	Introduction to Finance	3	C	45	-
BUA 304	Human Resource Management	2	C	30	-
GST 211	History and Philosophy of Science	2	R	30	-
GST 213	Environment and Sustainable Development	2	R	30	-
GST 222	Peace and Conflict Resolution	2	E	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	R	30	-
IRP 201	Statistics I	3	E	45	-
IRP 202	Statistics II	3	E	45	-
IRP 205	Introduction to Cost and Management Accounting	2	C	30	-
IRP 208	Business Communication	2	R	30	-
IRP 210	Introduction to Industrial Relations	3	C	45	-
PSY 203	Introduction to Psychology	2	C	30	-
IRP 214	Public Enterprises Management	2	R	30	-
IRP 215	Employment Relations Law	2	R	30	-
PPL 205	Administrative Law I	4	R	45	45
PPL 206	Administrative Law II	4	E	45	45
	Total	48			

Course Structure at 300 Level Industrial Relations and Personnel Management

Course Code	Course Title	Units	Status	LH	PH
BUA 303	Management Theory	3	R	45	
BUA 305	Financial Management	2	R	30	
ECO 207	Labour Economics	2	C	30	
CIL 303	Commercial Law I	4	E	60	-
CIL 303	Commercial Law II	4	E	60	-
ECO 307	International Economics	4	R	60	
GST 311	Entrepreneurship	2	R	30	-
IRP 302	Elements of Management	3	C	45	
IRP 303	Elements of Government	2	E	30	
IRP 304	Research Methods	3	R	45	
IRP 306	Organizational Behaviour	3	C	45	
IRP 307	Industrial Relations	3	C	45	
IRP 308	Human Resource Information Systems	3	C	45	
IRP 310	Performance Management	2	C	30	
IRP 311	Labour Law	3	C	45	
IRP 312	State and Economy	2	E	30	
IRP 313	Production Management	2	C	30	
IRP 315	Taxation	2	R	30	
IRP 316	Democratic Studies	2	R	30	
IRP 318	Public Relations in Organizations	2	R	30	

	Total	53			
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Course Structure at 400 Level Industrial Relations and Personnel Management

Course Code	Course Title	Units	Status	LH	PH
ACT 407	Management Accounting I	3	E	30	-
ACT 407	Management Accounting II	3	E	30	-
BUA 411	Analysis for Business Decision	3	E	45	-
IRP 401	Collective Bargaining	3	C	45	-
IRP 402	Public Policy making and Analysis	3	R	45	-
IRP 403	Human Resource Management II	3	C	45	-
IRP 404	Social and Welfare Administration in Nigeria	3	C	45	-
IRP 405	Trade Union and Employer's Association	3	C	45	-
IRP 406	Performance Appraisal and Compensation	3	C	45	-
IRP 407	Business Policy	3	R	45	-
IRP 408	Conflict and Conflict Resolution in the work place	3	C	45	-
IRP 409	Training and Development	3	R	45	-
IRP 410	Research Project	6	R	15	235
IRP 412	Development of Labour Movement	2	R	30	-
IRP 414	Comparative Labour Movements	2	R	30	-
	Total	43			

3.7.2 Course Synopses

100 Level Courses

IRP 101 Elements of Administration

(2 Units: LH 30)

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 Units: LH 30)

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 Units: LH 45)

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 Units: LH 45)

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.

IRP 107 Principles of Personnel Management (3 Units: LH 45)

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 Units: LH 45)

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 Units: LH 45)

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.

200 Level

IRP 201 Statistics I (3 Units: LH 45)

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,

IRP 202 Statistics II (3 Units: LH 45)

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.

IRP 205 : Introduction to Cost and Management Accounting (3 Units: LH 45)

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.

IRP 208: Business Communication (2 Units: LH 30)

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.

IRP 210 Introduction to Industrial Relations (3 Units: LH 45)

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.

IRP 214 Public Enterprise Management (2 Units: LH 30)

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.

IRP 215 Employment Relations Law

(2 Units: LH 30)

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.

300 Level

IRP 302 Elements of Management

(3 Units: LH 45)

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.

IRP 303 Elements of Government

(2 Units: LH 30)

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.

IRP 304 Research Methods

(3 Units: LH 45)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria.

IRP 306 Organizational Behaviour

(3 Units: LH 45)

Concepts of behaviour, organization, managers, administrators and performance. Individual behavioural processes such as personal systems, self concept development, interaction styles, Group behavioural processes such as informal structures, norms of work and play, status-based rewards and punishments, leadership, task distribution, and performance appraisal. Theories of organizational behaviour and relevance to Nigeria Behavioural model – building. Exercises in simple models of behaviour observable in Nigerian organizations. Making changes in individuals and groups. Theories of behavioural change. Managing resistance to planned changes. Behaviour modification. Formal work systems. The challenges of informal and emergent work systems. The limitations of policies, laws, regulations, and the general rules of Civil Service procedures in controlling human behaviour. Application of Concepts to Nigeria. Designing effective organizations in Nigeria. Empirical data on Supervisory, managerial, and employee behaviour in Nigeria.

IRP 307 Industrial Relations

(3 Units: LH 45)

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.

IRP 308 Leadership and Decision Making

(3 Units: LH 45)

Surveys historic and contemporary leadership theories, examines interpersonal, intra and inter-group influence processes, and assesses individual leadership and decision making styles.

IRP 310 Performance Management

(2 Units: LH 30)

An Organizational Model of Performance measurement (PM), Purposes of PM, Performance measures criteria, Approaches to measuring performance, Performance appraisal methods, Performance feedback, Performance Management and Pay; Performance management for teams.

IRP 311 Labour Law

(3 Units: LH 45)

Legislative history in the area of labour administration, Origin and purpose of such legislation, e.g. Trade Union Acts, Labour and Trade Disputes Acts. Judicial Decisions including Arbitration Panels and Industrial Courts awards. The impacts of labour laws on industrial relations activities and strategies in Nigeria.

IRP 312 State and Economy

(2 Units: LH 30)

This course looks at the relationship between the State and the Economy. In this relationship, we would like to understand the way state power and state apparatus is being conditioned by the economic base. We want to understand the type of link between those who control state power and their economic interest. Issues like control and ownership of the means of production and how resources are distributed among various classes within the policy will be examined. Students will be able to analyse policies based on whose interest a particular policy is serving and why. This will then be linked with the issues of development and underdevelopment in the country.

IRP 313 Production Management

(2 Units: LH 30)

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 and Tools and Equipment, Quality Control. Inventory Control, Project Planning, Forecasting, Aggregate Planning Control and material Resource Planning.

IRP 315 Taxation

(2 Units: LH 30)

Nigerian System of Income Tax Administration: structure and procedures, returns, assessments, appeal, postponement, collection; with reference to all necessary legislations. Distinction between the taxation of income and the taxation of capital. Personal Income Tax: the law and practice of Income tax relating to individuals, exemptions, settlements, trusts, and estates. Partnership assessments, treatments, of losses, computation of assessable income; commencement and cessation of trade or

business. Company Tax – the principles and scope of Company Tax. The small company provisions including definitions, computations and exemption.

IRP 316 Democratic Studies

(2 Units: LH 30)

The Concept of Democracy; Political Theories of Democracy; Analysis of Processes and Institutions of Democracy; Democracy and Democratic Dynamics in Nigeria; Electoral Participation and Procedures in Nigeria: Trends, Problems and Prospects; Human Rights and Democracy; National/Global Context of Democracy, Developing Techniques for the Empowerment of Constituencies; Parameters which Constrain Collective Institutions and the State.

IRP 318 Public Relations in Organizations

(2 Units: LH 30)

Nature of Public Relations, corporate strategy, communication and presentation, personal skills for public relations, media relations, writing for various audiences, the use of ICT in public relations, issues and crisis management, marketing, advertising and public relations, research and evaluation.

400 Level

IRP 401 Collective Bargaining

(3 Units: LH 45)

The development of industrial relations in the public and private sectors with particular emphasis on Collective Bargaining. The extent of dependence of one sector on the other. Theories and approaches to Bargaining.

IRP 402 Public Policy Making and Analysis

(3 Units: LH 45)

Nature and Complexity of Policy Making; Implementation and Evaluation; Basic concepts like Policy, Plan, Programme, Project, Actors, Stakeholders, Policy Arena, etc. are defined and illustrated; the main body of the course is divided into two sections. Section I covers the Theoretical Aspect of the course, including the following topics;

IRP 403 Human Resources Management II

(3 Units: LH 45)

Human Resource Planning; Job Analysis, Recruitment, Selection and Placement; Socializing the New employee; Employee Training and Management Development; Enhancing Job Satisfaction and Motivation, Employee and Management Performance Evaluation; Rewards and Punishments in Organisations; Compensation Administration; Industrial Safety and Health; Collective Bargaining; Research in HRM; HRM in the future.

IRP 404 Social and Welfare Administration in Nigeria

(3 Units: LH 45)

Nature and Development of Social Policy in the context of changing Nigerian Social Conditions and of the Impact Upon Family and Group Organization.

Welfare Policies and Social services: Criminology, Policies and Problems in Education, Housing, Health, Provision of Food.

IRP 405 Trade Union and Employer's Association

(3 Units: LH 45)

The historical development of employers' associations and trade unions in Nigeria. The role of TUs and EAs in the development process. Structure and management of TUs and EAs.

IRP 406 Performance Appraisal and Compensation

(3 Units: LH 45)

The various kinds of system used by organization to evaluate and reward employee performance. Job analysis, job evaluation, setting performance standards giving appraisal feedback, designing incentive systems, administering salary plan.

IRP 407 Business Policy

(3 Units: LH 45)

Concepts of strategy in relation to business, Corporations, and Management. Linkage between organization and their environments. Concepts of policies, decision-making, business objectives, performance criteria, structure, and managerial behaviours. Practice in calculating simple financial and economic indices from business data and other accounting information. Learning the behavioural implications of courses of action. Analyzing a firm's opportunities and threats, strengths and weaknesses. Selecting strategies and structures of public liability companies from their published annual reports. Developing clear business objectives, setting clear strategies and policies, and presenting structures that are capable of being used in implementing chosen strategies. Organic Business functions of marketing, production, finance, and personnel in Nigeria. Management process of corporate planning. Budgeting and control, business performance appraisal, managing by objectives, motivating group and individual efforts, and generally relating an organization to the changes taking place in its environment. Predicting the dynamic environment. Impact of environmental changes on the strategies and performance of a firm. Analysis of the role of employee and managerial behaviour in success or failure of strategy implementation. Integrated analysis. Recent developments affecting the strategy formulation and implementation processes of firms in Nigeria.

IRP 408 Conflict and Conflict Resolution in the Workplace (3 Units: LH 45)

How people resolve work-related grievances; bargaining, grievance procedures, mediation, arbitration, demonstration, strikes and industrial violence. Examines union and non union work places.

IRP 409 Training and Development

(3 Units: LH 45)

Introduction to the theory and practice of employee training and development programmes, Training as process for influencing individual and organizational outcomes (e.g. performance, job satisfaction, work climate). It also includes needs assessment, training evaluation, management development and selection processes.

IRP 410 Research Project

(6 Units: LH 15; PH 235)

Developing students' skill in analysing and writing reports based on an empirical or library study of a specific subject matter or topic in relevant areas of Administration and Management Studies. Students should present a research-based report of not less than 2,000 words at the end of the session.

IRP 412 Development of Labour movements

(2 Units: LH 30)

History, Philosophy, Structure and activities of Trade Unions and other worker organizations and their impact on the Nigerian economic, political and social fabric.

IRP 414 Comparative Labour Movements

(2 Units: LH 30)

Introduction to the study of unionism as a worldwide phenomenon, with emphasis upon the similarities and differences between the Nigerian labour movements and foreign labour movements: the major problems confronting unions in selected continents of the world.

Please, forward your comment on any section of this document to the following email:
nucassessment@gmail.com
You can also call the following phone numbers: 08033145087, 08033201097
All comments should be received before 31st October, 2015

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3.8 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.

Admission and Graduation Requirement

As provided for in the general admission and graduation requirements

Learning Outcomes:

Regime of Subject Knowledge

The product of this programme should understand risk and risk management in business and other fields and be professionally qualified to practise the professions.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.8.1 Course Structure

Course Structure At 100 Level Insurance

Course Code	Course Title	Units	Status	LH	PH
ACT 102	Principles of Accounting	3	C	45	-
AMS 101	Principles of Economics	2	C	30	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computers	2	R	30	-
BUA 101	Introduction to Business I	3	C	45	-
BUA 102	Introduction to Business II	3	E	45	-
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy and Human Existence	2	E	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	R	30	-
INS 104	Principles of Economics II	3	C	45	-
INS 105	Introduction to Insurance I	3	C	45	-
INS 106	Basic Mathematics II	3	C	45	-
	Total	40			

Course Structure at 200 Level Insurance

Course Code	Course Title	Units	Status	LH	PH
ACT 201	Financial Accounting I	3	R	45	-
ACT 202	Financial Accounting II	3	E	45	-
ECO 201	Introduction to Microeconomics	3	R	45	-
ECO 201	Introduction to Macroeconomics	3	R	45	-
GST 211	Environment & Sustainable Development	2	R	30	-

GST 222	Peace and Conflict Resolution	2	E	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	R	30	-
INS 201	Introduction to Insurance II	3	C	45	-
INS 202	Principles and Practice of Insurance	3	C	45	-
INS 203	Economics of Insurance	2	C	30	-
INS 204	Law of Torts	2	C	30	-
INS 205	Business Statistics	3	R	45	-
INS 206	Quantitative Analysis	3	C	45	-
INS 207	Advanced Mathematics I	3	R	45	-
INS 208	Advanced Mathematics II	3	E	45	-
	Total	42			

Course Structure at 300 Level Insurance

Course Code	Course Title	Units	Status	LH	PH
GST 311	Entrepreneurship	2	R	30	-
INS 301	Cost and Management Accounting	3	R	45	-
INS 302	Human Behaviour in Organisation	2	R	30	-
INS 303	Theory and Practice of Investment	2	R	30	-
INS 305	Life Contingency	2	C	30	-
INS 306	Further Life Contingency	3	R	45	-
INS 307	Risk Management	3	C	45	-
INS 308	Property and Liability Insurance	3	C	45	-
INS 309	Life and Health Insurance	3	C	45	-
INS 310	Elements of Marketing	2	C	30	-
INS 311	Elements of Finance	3	R	45	-
INS 312	Research Methods	3	C	45	-
INS 313	Principles of Management	2	R	30	-
INS 314	Mathematical Statistics	3	C	45	-
INS 316	Probability Theory	3	R	45	-
	Total	39			

Course Structure at 400 Level Insurance

Course Code	Course Title	Units	Status	L.H.	P.H.
INS 401	Re-Insurance	3	C	45	-
INS 402	Transportation Insurance	3	C	45	-
INS 403	Pension and Social Insurance	3	C	45	-
INS 404	Economics of Insurance	3	C	45	-
INS 405	Numerical Analysis	3	C	45	-
INS 406	Further Numerical Analysis	3	E	45	-
INS 407	Operations Research	3	C	45	-
BUA 305	Financial Management	3	E	45	-
BUA 310	Production Management	3	E	45	-
BUA 401	Business Policy and Strategy I	3	C	45	-
BUA 402	Business Policy and Strategy II	3	E	45	-
INS 412	Research Project	6	C	15	235
INS 413	Analysis for Business Decision	3	C	45	-
INS 414	Insurance Brokerage	3	C	45	-

	Total	45			
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3.8.2 Course Synopses

100 Level

INS 104: Principles of Economics II (3 Units: LH 45)

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 Units: LH 45)

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 Units: LH 45)

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.

200 Level

INS 201: Introduction to Insurance (3 Units: LH 45)

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 Units: LH 45)

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 Units: LH 30)

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 Units: LH 30)

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 Units: LH 45)

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, Chi-square 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 Units: LH 45)

The goals of quantitative analysis are:

perceptions and attitudes, decision-making, team dynamics, employee involvement and conflict management.

INS 303: Theory and Practice of Investment (2 Units: LH 30)

This course represents a rigorous study of the theory and empirical evidence relevant to investment management. The main part of the course concerns equity markets. The course does not cover individual security selection and valuation, i.e., this is not a course on equity research or stock picking. Various concepts and approaches in the course will be subjected to real world data. The course devotes less time to the institutional aspects of investment management and is fairly quantitative. The course aims at providing a lasting conceptual framework for viewing the investment process and analyzing future ideas and changes in the investment environment.

INS 305: Life Contingency (2 Units: LH 30)

The Measurement of Mortality. Annuity and Insurance benefit. Net and Gross Premium Policy Values. Non-forfeiture values. Extra Risk Laws of Mortality. Population theory, including the expectation of life function, multi-life functions, including joint-life and last survivor statistic; multiple decrement functions.

INS 306: Further Life Contingency (3 Units: LH 45)

This course is an extension of Life Contingencies 1. It builds on the foundation laid in the earlier course and applies the principles and techniques acquired. There to more complex life contingency problems involving multiple lives and multiple decrements. In addition, further topics are covered. These include profit testing and the valuation of sickness and pension benefits.

INS 307: Risk Management (3 Units: LH 45)

Introduction to concepts of risk and uncertainty, attitudes to risk, types of losses arising from pure risks, the cost of risks for households, firms; and society. The aim of risk management: An analysis of the objectives of risk management for the individual and for firms, Relationship to corporate goals, role of a risk manager within an organization. Analysis of information, the identification of risk; the measurement of risk. Risk reduction, Statutory requirements, Evaluation, the costs and benefits of risk reduction. Risk Transfer: Non-insurance methods (contract conditions, sub-contracting etc.): insurance. Financing Retained Risk: Methods (absorb as operating costs; funding, captive insurance company, contingency loans); Relative costs, including tax treatment.

INS 308: Property and Liability Insurance (3 Units: LH 45)

Fire insurance. Perils covered. Expected perils. Conditions. Modifications and developments. Rating and underwriting. Claims Risk Improvement. Theft insurance, Proposal and Policy forms, Private dwelling. Household Policies. Business premises theft insurance. All risk's contractors, 'All risks. Miscellaneous theft risks. Consequential loss insurance. Credit insurance. Fidelity guarantee insurance risks covered, underwriting and rating. Nature of insurance liabilities covers provided, Policy documents; risk assessments rating and underwriting claims settlement.

INS 309: Life and Health Insurance (3 Units: LH 45)

Life assurance; insurable interest; types of contract and typical contract provisions, supplementary benefits, with profits policies, underwriting, premium calculation, reserves reinsurance, industrial life assurance, group life assurance. Personal accident and sickness insurance: Physical and moral hazards covers available, cancellable and non-cancellable contracts, policy documents exclusions proximate cause, risk classification and rating group contracts National Health Insurance Scheme.

INS 310: Elements of Marketing (2 Units: LH 30)

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

INS 311: Elements of Finance (3 Units: LH 45)

The objective of the course is to introduce students to the discipline of finance. Students are expected to appreciate the role of finance in business decision-making, various sources of finance, investments appraisal techniques and working capital management.

1. Introduction: Nature and definition of finance, scope of finance in business; function of financial manager; steps involved in financial decision making.
2. Objectives of business: Financial objectives; Non-financial objectives; Social and ethical obligation; objectives of Not-for-profit organizations.
3. Sources of Business Finance: Short-term sources, their advantages and disadvantages; Medium-term sources: their advantages and disadvantages; Long-term sources of finance: their advantages and disadvantages.
4. Mathematics of Finance: Time value of money; simple interest; compound interest; future value of lump sum; present value of lump sum; annuity; Sinking fund.
5. Investments Appraisal Techniques: Discounted cash flow (DCF) techniques and Non-discounted cash flow techniques.
6. Working Capital Management: Meaning of working capital; Financing working capital; Need for working capital; Working capital requirements, financing current assets; inventory control.

INS 312: Research Methods (3 Units: LH 45)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria.

INS 313: Principles of Management (2 Units: LH 30)

Principles of Management. This course will enable students to develop short and long-range plans to effectively accomplish organizational goals. Through the use of terminology, exercises and case studies, students will be able to give a critical appraisal of real life situations involving organizing, staffing and motivating others. The student will also learn tools to aid in problem solving, valuing diversity and coping with change.

INS 314: Mathematical Statistics (3 Units: LH 45)

Organisation and presentation of data, measures of location and dispersion, permutation and combination, probability axioms, conditional probability and independence, Baye's theorem, random variables, probability distributions for the common discreet and continuous random variables. The mean and variance of these distribution. Chebyshev's Inequality of large number and the Central limit, Theorem point and interval estimation. Hypothesis testing, analysis of variance, chi-square tests, maximum likelihood estimation sampling technique. Probability generating function, compound distributions, branching processes, pure birth and death processes as examples of Poisson processes, simple and multiple correlation and regression, non-parametric statistics, time-series and Bayesian inference.

INS 315: Probability Theory (3 Units: LH 45)

This course provides an elementary introduction to probability with applications. Topics include: basic probability models; random variables; discrete and continuous probability distributions; calculation mathematical expectation and variance; independence; sampling distributions. Simulations about probability are also included. Students at the end of course should be able to do the following:

1. Understand the concepts and methods of probability theory
2. Contrast, evaluate, and implement simulations
3. Utilize Minitab program for calculating probability distributions, analyzing data and summarizing.

400 Level

INS 401: Re-Insurance (3 Units: LH 45)

The historical development, nature, function and purpose of reinsurance. The principles of reinsurance as applied to all classes of business. The methods of reinsurance in current use. The law in relation to reinsurance contracts. The scope and purpose of reinsurance, contract wordings in current use, The analysis of insurance and reinsurance and portfolios and the fixing of retentions. Designing and arranging reinsurance programme for the main classes of insurance business. Underwriting and premium rating reinsurance. Funding in reinsurance. Reinsurance accounts and statistics. Computerized data processing in reinsurance, International reinsurance markets, the types of government regulation and legislation. Exchange controls and the restructure of international reinsurance trade. The development of reinsurance requirements.

INS 402: Transportation Insurance (3 Units: LH 45)

Types of transportation risks covered. Applicable local and international legislation. Policy documents and provisions, underwriting and rating, claims settlement.

INS 403: Pensions And Social Insurance (3 Units: LH 45)

Types of individual annuities, group annuities, contribution and benefit formula, past experience, eligibility, eating provisions on termination of service, pension trusts. General principles of social insurance. Actuarial and demographic aspects of social insurance schemes – with special reference to the developing countries. General provisions of workmen's Compensation Act 1958 and the National Provident Fund Act 1961. The National Insurance Schemes of Britain. Social Clubs. Friendly Societies. Pension Reform Act 2004.

INS 404: Economics of Insurance (3 Units: LH 45)

The course introduces studies to the economic aspects of the insurance industry. It is an application of the methodology of economics of industrial organisation to the analysis of the structure, conduct and performance of firms operating in the insurance Industry. Among topics to be covered are the elements of market structure such as concentration and measures of industrial concentration and measures of industrial concentration and the relation between concentration and the degree of monopoly power, economics of scale in insurance' operations, 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 are treated. The second part of the course is oriented toward financial management decision-making in the industry. Main emphasis is on portfolio analysis and management, insurance company accounts, measurement of liquidity and profitability, capital structure analysis of insurance companies, effect of inflation on premiums and profits, analysis of investment behaviour of insurance companies, corporate financial planning an controls and inter- company comparisons.

INS 405: Numerical Analysis I (3 Units: LH 45)

Introduction; Algorithms, truncation and round off errors, the polynomial Finite differences: Factorial notion, separation of symbols, Interpolation with equal internals change of origin and scale, Sheppard's rules, Central Difference Formula (Guess forward, Bessel's and Stirling's formulae)

INS 406: Numerical Analysis II (3 Units: LH 45)

Summation; Numerical methods of integration. Successive approximation or iterative techniques, Numerical approaches to linear systems of equations. Interpolation with unequal interval

INS 407: Operations Research (3 Units: LH 45)

This course will introduce you to deterministic and stochastic models in operations research. You will learn to formulate, analyze, and solve mathematical models that represent real-world problems. In the rest two-thirds of the course, we will discuss *deterministic* models, in which no uncertainty exists. This section of the course will cover linear programming and the simplex algorithm, as well as related analytical topics. It will also introduce other types of mathematical models, including transportation, network, integer, and non-linear models. The remaining third of the course will cover *stochastic* models that handle the randomness inherent in most real systems. Topics will include Markov chains and queuing models.

INS 412: Research Project in Insurance (6 Units: LH 15; PH 235)

The project is undertaken during the second semester in the fourth year of study and is equivalent to one course unit. This is a systematic field research on a current finance topic approved by a project supervisor. A satisfactory report of reasonable and acceptable length and quality must be completed and marked by the supervisor(s) and the external examiner, and presented in a final oral examination. The project shall be graded independently out of a maximum of 100 marks distributed as follows: 70% for project report and 30% for oral presentation.

INS 413: Analysis for Business Decision (3 Units: LH 45)

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All comments should be received before 31st October, 2015

Elements of Decision Analysis, Types of Decision Situations, Decision Trees; Operational Research Approach to Decision Analysis, Systems and System Analysis; Modelling in OR, Simulation; Cases for OR Analysis, Mathematical Programming; Transportation Model, Assignment Model, Conflict Analysis and Game Theory, Project Management, other OR Models: Inventory, Replacement, Line Balancing, Routing and Sequencing, and Search.

INS 414: Insurance Brokerage (3 Units: LH 45)

The intermediary system and the statutory provisions relating to the activities of intermediaries and the registration of insurance brokers; "the accounting systems used in insurance organizations and the evaluation of the insurer's security from accounts and balance sheets; the roles of the insurance broker in risks management, the selection of insurers, the placing of insurance and the negotiation of claims; the principles of marketing and their application to insurance, the effects of marketing forces, and consumerism; the capital structure, organisation, and financial management of insurance brokers and insurance companies.

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3.9 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.

Admission and Graduation Requirement

As provided for in the general admission and graduation requirements

Learning Outcomes:

Regime of Subject Knowledge

The product of this programme should be able to design and develop effective marketing strategies for goods and services based on changing societal needs and be professionally qualified to practice the profession.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.9.1 Course Structure

Course Structure at 100 Level Marketing

Course Code	Course Title	Units	Status	LH	PH
ACT 102	Introduction to Accounting	3	C	45	-
AMS 101	Principles of Economics	2	C	30	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computers	2	R	30	-
BUA 101	Introduction to Business I	3	R	45	-
BUA 102	Introduction to Business II	3	R	45	-
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy and Human Existence	2	E	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	R	30	-
INS 105	Introduction to Insurance	3	R	45	-
MKT 106	Basic Mathematics II	3	R	45	-
	Total	37			

Course Structure at 200 Level Marketing

Course Code	Course Title	Units	Status	LH	PH
ACT 201	Financial Accounting I	3	R	45	-
ACT 202	Financial Accounting II	3	E	45	-
BUA 201	Principles of Business Administration I	3	R	45	-
BUA 202	Principles of Business Administration II	3	E	45	-

CIL 303	Commercial Law I	4	R	45	45
CIL 304	Commercial Law II	4	E	45	45
ECO 201	Introduction to Microeconomics	3	R	45	-
ECO 202	Introduction to Macroeconomics	3	R	45	-
GST 213	Environment and Sustainable Development	2	R	30	-
GST 222	Peace and Conflict Resolution	2	E	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	R	30	-
MKT 203	Business Statistics	3	R	45	-
MKT 204	Quantitative Analysis	3	R	45	-
MKT 211	Elements of Marketing	3	C	45	-
PSY 203	Introduction to Psychology	2	R	30	-
	Total	45			

Course Structure at 300 Level Marketing

Course Code	Course Title	Units	Status	L.H.	P.H.
BUA 302	Human Behaviour in Organisation	2	R	30	-
BUA 303	Management Theory	2	R	30	-
BUA 305	Financial Management	3	E	45	-
BUA 406	International Business	3	E	45	-
GST 311	Entrepreneurship	2	R	30	-
IRP 318	Public Relations in Organizations	2	R	30	-
MKT 301	Cost and Management Accounting	3	R	45	-
MKT 302	Promotion	3	C	45	-
MKT 303	Principles of Marketing	3	C	45	-
MKT 304	Distribution and Sales Management	3	C	45	-
MKT 305	Consumer Behaviour	3	C	45	-
MKT 306	Service Marketing	3	C	45	-
MKT 307	Total Quality Marketing	3	C	45	-
MKT 308	Retailing Management	3	C	45	-
MKT 312	Research Methods	3	C	45	-
MKT 314	Business to Business Marketing	3	R	45	-
MKT 316	Customer Service	2	R	30	-
	Total	46			

Course Structure at 400 Level Marketing

Course Code	Course Title	Units	Status	LH	PH
BUA 401	Business Policy and Strategy I	3	E	45	-
BUA 402	Business Policy and Strategy II	3	E	45	-
BUA 407	Business Communication Skills I	3	E	45	-
BUA 408	Business Communication Skills II	3	E	45	-
BUA 403	Production and Operation Management	3	C	45	-
MKT404	Research Project	6	C	15	235
MKT 405	Relationship Marketing	3	C	45	-
MKT 406	Internet Marketing	3	C	45	-

MKT 407	Advertising and Promotional Strategies	3	C	45	-
MKT 408	Marketing Management	3	C	45	-
MKT 409	Marketing Research	3	C	45	-
MKT 410	International Marketing(Global Marketing)	3	R	45	-
MKT411	Integrated Marketing Communication	3	R	45	-
MKT 412	Analysis for Business Decision	3	R	45	-
MKT 413	Marketing Ethics	2	R	30	-
MKT 414	Marketing Internship	2	R	30	-
MKT 415	Branding	2	R	30	-
	Total	51			

3.9.2 Course Synopses

100 Level

MKT 106: Basic Mathematics II (3 Units: LH 45)

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.

200 Level

MKT 203: Business Statistics (3 Units: LH 45)

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 Units: LH 45)

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 Units: LH 45)

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

300 Level

MKT 301: Cost and Management Accounting (3 Units: LH 45)

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.

MKT 302: Promotion (3 Units: LH 45)

The concept and Nature of Promotion The Role of Promotion in marketing, Behaviour and Communication, Cultural and Social Conditions, Creativity in Promotion, Elements of the Promotion Mix: Personal Selling , Advertising, Sales Promotion, Publicity; Management of the Promotion, Programme Ethical and Legal Environmental of Promotion. Environment of Promotion, Budgeting for Promotion

MKT 303 Principles of Marketing (3 Units: LH 45)

Marketing is the business function that identifies customer needs and wants, determines which target markets the organization can serve best, and designs appropriate products, services, and programs to serve these markets. It guides the entire organization. The goal of marketing is to create customer satisfaction by building value-based relationships with customers, in conjunction with other internal and external business units. The end-result is gaining market leadership by understanding consumer needs and finding solutions of superior value, quality, and service.

The objective of this course is to take a practical, managerial approach to marketing. It gives the student a comprehensive and innovative, managerial and practical introduction to marketing. The Principles of Marketing provides in-depth exposure to practical examples and applications about managerial decisions. These include the trade-off between the organization's objectives and resources against needs and opportunities in the marketplace.

- To understand the marketing concept.
- To recognize and suggest applications of the marketing concept.
- To identify implications of the marketing concept for the accounting, finance, research and development, purchasing, production, and personnel functions for marketing and service functions.
- To evaluate the effects of the marketing concept on the firm, consumers, and society.

Course Topics are:

- Marketing Management Process
- Analyses of Market Opportunities
- Selection of Target Markets
- Development of Marketing Mix
- Management of Marketing Effort
- Careers in Marketing in Careers

MKT 304: Distribution and Sales Management (3 Units: LH 45)

- Sales Management and Control:** Setting Personal-Selling Objectives, Determining Sales Policies, Formulating Personal-Selling Strategy.
- Organising the Sales Effort:** The Sales Executive Jobs. The sales organization, Distributive Network Relations. Sales Forecasting.
- Sales Force Management:** Personnel Management in the Selling Field, recruiting and Selecting Sales Personnel, Planning and Conducting Sales Training Programme, Sales Techniques, Motivating the Individual Sales Person, Sales Meeting and Sales Contests, Compensating Sales Personnel, Assigning Sales Personnel to Territories, evaluating and Supervision Sales Personnel.
- Controlling Sales Effort:** The Sales Budget, Quotas, Sales Control and Analysis.

MKT 305: 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.

MKT 306: Service Marketing (3 Units: LH 45)

The foundation of this course is the recognition that services present special challenges that must be identified and addressed. Problems commonly encountered in service organizations not faced by goods businesses-the inability to inventory, difficulty in synchronizing demand and supply, and challenges in controlling the performance quality of human interactions- need to be articulated and tackled by managers. Many of the strategies include information that is new to marketing The attraction, retention, and building of strong customer relationships through quality service (and services) are at the heart of this course. Most of the topics in this course are equally applicable to organizations whose core product is service (such as banks, transportation companies, hotel, hospitals, educational institutions, professional services, telecommunication) and to organizations that depend on service excellence for competitive advantage (high-technology manufacturers, automotive and industrial products etc), It will explore service processes and delivery, customer loyalty, pricing, communications, and capacity by studying businesses in a variety of service industries. The 4 Ps concept will be expanded to represent 8 Ps for the services sector. The course uses extensive individual work, both inside and outside of the class, with an emphasis on application to provide a strong understanding of the fundamentals of services marketing.

MKT 307: Total Quality Marketing (3 Units: LH 45)

The course will introduce students to quality planning techniques and effective control techniques. This means that students will learn to view quality from a variety of functional perspectives and in the process, gain a better understanding of the problems associated with improving Quality and also quality tools utilized in marketing.

Course Content

- 1) Introduction to Total Quality Marketing (TQM)
 - Total Quality Marketing tools applicable to service.
- 2) Service Quality:
 - Definition of Service Quality
 - Importance of Service Quality
 - Managing Quality Service
 - Complaint Management, Service guaranteed and Service Recovery
 - Developing and implementing effective feedback system.
- 3) Goods Quality
 - Introduction
 - Goods characteristics
 - Goods Classification.

- 4) Relationship Marketing:
 - Identifying Customers
 - Customer Relationship Marketing Strategies
 - Personal Selling and Relationship Marketing
 - Managing Customer Loyalty and Retention
 - Measurement of Customer Satisfaction.
- 5) Implementing Total Quality Marketing.

MKT 308: Retailing Management (3 Units: LH 45)

Retailing as a course, is structured to teach those business activities involved with the sale of goods and services directly to final consumers. The objective of this course is to expose students to the crucial role played by retailing in any marketing process as part of the distribution function. The student also acquires knowledge of the major types of retailers, managing the retail function, service retailing, internationalization of retailing and the future of retailing.

MKT 312: Research Methods (3 Units: LH 45)

interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria.

314: Business to Business Marketing (3 Units: LH 45)

This course examines practices, strategies, and managerial problems unique to marketing and distribution of products and services to industrial and business buyers. Additional factors examined are procurement and sales practices, and cost and price analysis. This is a required marketing course for marketing majors.

MKT 315: Public Relations (2 Units: LH 30)

This course will introduce students to the basic principles of public relations. Upon completion, the student will understand research, how to develop a public relations plan, and how to evaluate its results. The course will also introduce students to myriad technologies utilized by today's public relations professionals. This is a marketing elective.

MKT 316: Customer Service (2 Units: LH 30)

Explores the fundamentals of customer service, with focus on the "human" side of business and the importance of understanding and supporting those who depend on your business both domestic and international. Students develop core competencies necessary for providing excellent customer service throughout the world. The need of appreciating diversity, developing loyalty, dealing with angry customers and winning back upset customers will be discussed.

400 Level

MKT 404: Research Project (6 Units: LH 15; PH 235)

The project is undertaken during the second semester in the fourth year of study and is equivalent to one course unit. This is a systematic field research on a current finance topic approved by a project supervisor. A satisfactory report of reasonable and acceptable length and quality must be completed and marked by the supervisor(s) and the external examiner, and presented in a final oral examination. The project shall be graded

independently out of a maximum of 100 marks distributed as follows: 70% for project report and 30% for oral presentation.

MKT 405: Relationship Marketing (3 Units: LH 45)

Customer Relationship Marketing (CRM) is a crucial subject to study. In an era of increasingly transient management themes, few board agenda items are attracting sustained attention like CRM. Research has shown that companies worldwide lose half their customers every five years. Nevertheless, most managers fail to address that fact head-on by striving to learn why those defectors left. This module will delve with issue related to CRM from theoretical as well as practical perspectives and provide the students with guidance on improving the overall understanding of marketing. This module is concerned with the understanding of marketing strategies aimed at delivering quality, securing repeat business and generating customer loyalty. All these elements form the foundations for successful customer relationship marketing.

Upon completion of the course, students will be able to:

Identify market forces and customer expectations

Understand the various models of buyer behaviour

Develop appropriate marketing strategies based on the marketing mix

Understand the importance of quality in exceeding customer expectations

Identifying customer expectations by using various customer research methods

Understand the various elements of successful customer services

Identify and implement control and monitoring exercises to ensure that quality is maintained and improved where possible

Appreciate the importance of Direct Marketing in CRM

MKT 406: Internet Marketing (3 Units: LH 45)

This course investigates how “brick-and-mortar” organizations can incorporate the entrepreneurial and management side of internet marketing to create an online presence and increase market share. In addition to textbook and selected course readings, students will be introduced to e-marketing in a computer lab where they will evaluate search engines, construct web sites, and learn about other viral, e-mail, social, and electronic-internet marketing the systematic design, collection, analysis, and reporting of data relevant to the marketing function within the organization. It specifically addresses the growing role that technology plays in predicting consumer behaviour, marketing trends, addressing marketing problems, and the development of new products and services. This is a required marketing course for marketing majors.

MKT 407: Advertising and Promotional Strategy (3 Units: LH 45)

Marketing communication has moved beyond advertising to include interactive marketing, sales promotions, direct marketing, public relations, the more. This course focuses on developing marketing communication strategy that integrates these tools for more efficient and effective communication, Topics include the establishment of objectives based on a situation analysis, developing subsequent messages, creative and media strategies, effectiveness testing and client/agency relationship.

MKT 408: Marketing Management (3 Units: LH 45)

Application of the fundamental principles of management to the Marketing Function. The Organisation, Planning, Control and Co-ordination of the Marketing Function. Organization of the Marketing Plan, Co-ordination and interaction of the whole

marketing function (Product, Physical Distribution, Pricing and Promotion), Marketing and Social Responsibility, Consumer Behaviour, etc.

MKT 409: Marketing Research (3 Units: LH 45)

It is the application of analytical tools to marketing problems including markets, products, distribution channels, sales efforts and advertising emphasis on Planning, Investigation, Collection, Interpretation of data and presentation of results.

- (i) Marketing Research and Decision Making: Research Design; Value and Cost of Information.
- (ii) Secondary Data: Survey Research, Panels and ex-post factor, Experimentation.
- (iii) Measurement and Research: Questionnaire Design; Attitudinal Scales, Observation, Depth Interviews and Projective Techniques.
- (iv) Sampling and Research;
- (v) Analysis of Data: Data Reduction, Statistical Techniques. Problem Identification Research, Market Share Analysis. Sales Forecasting, Product and Pricing Research, Promotion and Distribution Research Control, Evaluation and reporting of Marketing Research; Ethical Issues in Marketing Research.

MKT 410: International Marketing (Global Marketing) (3 Units: LH 45)

This course is designed to facilitate an understanding of global marketing issues. Specific attention will be paid to cultural sensitivity in all facets of the marketing and promotional mixes, marketing research, and market development. This is a marketing elective.

MKT 411: Integrated Marketing Communication (3 Units: LH 45)

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

MKT 412: Analysis For Business Decisions (3 Units: LH 45)

Elements of Decision Analysis, Types of Decision Situations, Decision Trees; Operational Research Approach to Decision Analysis, Systems and System Analysis; Modelling in OR, Simulation; Cases for OR Analysis, Mathematical Programming; Transportation Model, Assignment Model, Conflict Analysis and Game Theory, Project Management, other OR Models: Inventory, Replacement, Line Balancing, Routing and Sequencing, and Search.

MKT 413: Marketing Ethics (2 Units: LH 30)

Marketing ethics as an area of applied ethics which deals with the moral principles behind the operation and regulation of marketing is meant to assist the students to have proper understanding of ethical principles in marketing so as to apply them in their day to day marketing activities to achieve satisfactory level of performance. It enhances the students' ability to take decisions within the confines of ethical provisions.

MKT 414: Marketing Internship (2 Units: LH 30)

This course provides the student with on-the-job experience in any one of the many marketing fields. Students gain practical experience, while enhancing skills learned in the classroom, and acquire important contacts with marketing professionals. This course is graded satisfactory/unsatisfactory. This is a marketing elective.

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MKT 415: Branding

(2 Units: LH 30)

This is a course about the art and science of branding, and the strategies through which companies can create, capture, and sustain shareholder value through brands. Through a mixture of theory and real-world cases, the course examines brands from the perspectives of the cultures and consumers who help create them, and the companies who manage them over time. Basic branding disciplines including positioning and repositioning, brand equity measurement, brand leverage, integrated brand communications, brand stewardship, and brand architecture are considered, as are more contemporary topics such as parodies, brand community, and branded entertainment. Particular attention is paid to branding challenges associate with today's interconnected, consumer-empowered, and transparent web-enabled world.

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3.10 OFFICE AND INFORMATION MANAGEMENT

Philosophy, Aims and Objectives of the Degree Programme

The Bachelor of Science in Office and Information Management is designed to develop the mind, impart both theoretical and practical knowledge, skills and competence in individual student. It is also geared towards the development of innovative ability in the field of Office and Information Management. Products of this programme will partner with Chief Executives/Managers in both Public and Private sector institutions/organization for effective running of organization/enterprises.

Through course offering, the B.Sc. Office and Information Management Programme aims at preparing professionals who can effectively perform tasks as Office Administrators/Executive Secretaries and contributes to the economic, social and ethical progress of the nation. It also provides a thorough grounding in modern trends and practices in Computers, Telecommunications Technologies and Office skills. In addition to the above, the thrust of the Programme is the comprehensive and thorough treatment of the contemporary Office Administrators/Executive Secretaries procedures in line with the developed nations.

The combined approach results to the production of graduates that would cope effectively with the challenges of rapidly changing and complex, as well as sophisticated modern corporate environment. To effectively achieve this, they would have been academically grounded, skill-oriented and computer literate.

Highly-skilled Office Administrators/Executive Secretaries have since been recognized as important members of the management team in both the public and private sectors of the nation's economy, the legal and medical profession, communication media and other areas of contemporary society.

The programme therefore possesses not only a thorough mastery of skills but also equips Office, Administrators/Executive Secretaries with the best office administration and technological practices and procedures as demanded by the office of the twenty-first century.

Admission and Graduation Requirements

As provided in the General Requirements. However, for candidates offering this Course, a Credit in Government or History at O level is required.

Learning Outcomes

Regime of Subject Knowledge

The product of this programme should be able to design and develop effective marketing strategies for goods and services based on changing societal needs and be professionally qualified to practice the profession.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.10.1 Course Structure

Course Structure at 100 Level Office and Information Management

Course Code	Course Title	Units	Status	LH	PH
AMS 101	Principles of Economics	2	C	30	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computers	2	R	30	-
BUA 101	Introduction to Business I	3	R	45	-
BUA 102	Introduction to Business II	3	E	45	-
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy and Human Existence	2	E	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	R	30	-
OIM 101	Computer Key Boarding I	3	C	30	45
OIM 102	Computer Key Boarding II	3	C	15	90
OIM 103	Shorthand (60 WPM)	3	C	45	-
OIM 104	Introductory Economics II	3	C	45	-
OIM 105	Elements of Management	2	C	30	-
OIM 109	African History	2	E	30	-
OIM 110	Man & society	2	E	30	-
	Total	46			

Course Structure at 200 Level Office and Information Management

Course Code	Course Title	Units	Status	LH	PH
ACT 201	Financial Accounting I	3	R	45	-
ACT 202	Financial Accounting II	3	E	45	-
GST 211	Environment and Sustainable Development	2	R	30	-
GST 222	Peace and Conflict Resolution	2	E	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	R	30	-
IRP 210	Introduction to Industrial Relations	3	R	45	-
MKT 211	Elements of Marketing	3	R	45	-
OIM 201	Computer Operating System	3	C	45	-
OIM 202	Information Processing	3	C	45	-
OIM 203	Shorthand (70 WPM)	3	C	45	-
OIM 204	Shorthand (80 WPM)	3	C	45	-
OIM 207	Statistics I	3	R	45	-
OIM 208	Statistics II	3	E	45	-
OIM 211	Economic Theory	3	C	45	-
OIM 213	Element of Government	2	E	30	-
PSY 203	Introduction to Psychology	2	R	30	-
	Total	45			

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Course Structure at 300 Level Office and Information Management

Course Code	Course Title	Units	Status	LH	PH
BUA 302	Human Behaviour in Organizations	2	R	30	-
BUA 304	Human Resource Management	2	R	30	-
CIL 303	Commercial Law I	4	R	45	45
CIL 304	Commercial Law II	4	E	45	45
GST 311	Entrepreneurship	2	R	30	-
OIM 301	Business and Society	3	C	45	-
OIM 302	e-Business	3	C	45	-
OIM 303	Shorthand (90 WPM)	3	C	45	--
OIM 304	Adv. Shorthand Transcript (100 WPM)	3	C	45	-
OIM 305	Data Base Management and Spreadsheet Application	3	C	15	90
OIM 307	Secretarial Practice I	3	R	45	-
OIM 308	Secretarial Practice II	3	R	45	-
OIM 310	History of Science and Technology	4	E	45	45
OIM312	Research Methods	3	C	45	-
OIM 313	Introduction to Public Administration	3	R	45	-
OIM 314	French I	3	E	45	-
	Total	48			

Course Structure at 400 Level Office and Information Management

Course Code	Course Title	Units	Status	LH	PH
OIM 401	Asset Maintenance & Stores Management	3	C	45	-
OIM 402	Internet/Intranet Technology	3	C	15	90
OIM 403	French II	3	E	45	-
OIM 404	Administrative Policy	3	C	45	-
OIM 405	Office Management I	3	R	45	-
OIM 406	Office Management II	3	R	45	-
OIM 407	Information Management	3	R	45	135
OIM 408	Corporate Ethics	3	R	45	-
OIM 409	Law and Practice of Meeting	3	R	45	-
OIM 410	Research Project Report	3	R	-	135
OIM 413	Research Project Seminar	3	R	15	90
	Total	33			

3.10.2 Course Synopses

100 Level Courses

OIM 101 Computer Key Boarding I (3 Units: LH 30; PH 45)

The introduction of computer with emphasis on Keyboarding skills, the difference between typewriter keyboard and computer keyboard. Instruction on how to use the keyboard and other main operating parts of the computer (Monitor, CPU and Printers). The use of mouse and the different types of keyboards: Typewriter keyboarding, Function keys, Specialized key pads and numeric key pad. Practical exposure to computing and familiarization with all components and accessories. Booting: cold and warm booting and other necessary care of the systems units. Acquisition of the keyboard skill using the “Home keys concept” derived from typewriter keyboard. Application of basic skills. The Sitting position and position of hands.

OIM 102 Computer Key Boarding II (3 Units: LH 15; PH 90)

Emphasis on strengthening basic skills at a minimum of 30 words per minute. Beginning production skill in keying business forms, including letters tabulated materials, business reports, and manuscripts emphasizing business standards. Further application of basic skills and consolidation of proofreading techniques in the production of simple documents – business letters, envelopes, announcements, advertisement, invitations, menus, tabulations. Line-end division of words and paragraphing, simple manuscript correction signs etc.

OIM 103 Shorthand (60 WPM) (3 Units: LH 45)

Continued development of abbreviating devices utilizing initial and final hooks. Compound consonants. More graded dictation and facility drills, shorthand language skills and pre-transcription training. Vocabulary extension and fast reading back techniques. Emphasis is on taking dictation at sustained speeds and reading shorthand fluently. Manual transcription of passages dictated at 60wpm.

OIM 104 Introductory Economics II (3 Units: LH 45)

National income accounting: various definitions and measurements of income and output. The circular flow of income. The business cycle unemployment and inflation. The consumption function, savings and investment. Changes in equilibrium level of net national product and multiplier. The acceleration principle. The banking system – the supply and demand for money, deflation. Elements of international economics and balance of payment. Introduction to population economics, economic growth and development. The origin of underdevelopment and dependency.

OIM 105 Elements of Management (2 Units: LH 30)

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.

OIM 109 African History

(2 Units: LH 30)

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 civil service reforms and public accountability.

OIM 110 Man & Society

(2 Units: LH 30)

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.

200 Level Courses

OIM 201 Computer Operating System

(3 Units: LH 5; PH 135)

Software suit so that students will be experienced in Microsoft WORD to create and edit business correspondence: in Microsoft excel to format and create spreadsheets, charts and macros in Microsoft access to create and enhance a better based; and in Microsoft power point to create slides for professional presentations. The role of programming in information technology, the programming process Corel Draw, Power Point etc. Techniques used in developing a software. Programming with Visual Basic. Laboratory exercises to be based on developing applications with Visual basic. Comprehensive study of any widely used operating systems like windows 2000. Laboratory sessions on windows 2000.

OIM 202 Information Processing

(3 Units: LH 45)

Introduction to, and Fundamentals of Data Processing –brief history and conventional data processing methods; Manual methods and mechanized methods. Classification of systems and their relative merits. Closed loop and open loop systems: effect on time-lag; the total system approach and objectives; total systems and subsystems. Data processing and Management Information Systems (MIS). The organization of MIS including the use of mechanical and electronic accounting machines, flow charting and the principles of systems design and documentation. Managerial uses of the information output as a basis for developing criteria and systems. Information needs of management and design of MIS. Computer and Data Processing – evolution of the Computer and the Computer system Input, output and central processing unit. Hardware and Software, Introduction to common Computer Programming languages used in business (COBOL, FORTRAN, SPSS etc.)

Electronic, Data Processing (EDP) methods; batch processing, relay-time processing and the management of EDP. Business Systems hierarchical structure of Organisations; the sub-optimisation issue.

OIM 203 Shorthand (70 WPM) (3 Units: LH 45)

Continued development of abbreviating devices utilizing initial and final hooks. Compound consonants. More graded dictation and facility drills, shorthand language skills and pre-transcription training. Vocabulary extension and fast reading back techniques. Emphasis is on taking dictation at sustained speeds and reading shorthand fluently. Manual transcription of passages dictated at 70wpm.

OIM 204 Shorthand (80 WPM) (3 Units: LH 45)

Abbreviating devices continued extension of the halving principle. The doubling principle, prefixes and suffixes, diphthongs, writing of figures, intersections. More facility drills and selective working at word lists. Manual and typewritten transcription of composite passages at 80 wpm.

OIM 207 Statistics I (3 Units: LH 45)

Nature of Statistics, Statistical inquiries, forms and design, the role of statistics, basic concepts of statistics, Discrete and Continuous Variable, Functional Relationships, Sources of Data, Methods of Collecting Primary Data, Presentation of Statistical Data, Measures of Central Tendency, Measure of Dispersion, Moments, Skewness and Kurtosis

OIM 208 Statistics II (3 Units: LH 45)

Elementary Probability Distribution, Normal Binomial, Poisson and Hyper-geometric Statistical 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

OIM 211 Economic Theory (3 Units: LH 45)

Analytical Tools and Models of Microeconomics. Methodology of Economic Science; Theory of Consumer Behaviour and Demand. Theory of Production and Cost Theories of the Firm under Perfect, Imperfect, Monopolistic, and Oligopolistic Competition. Theory of Employment and Distribution in perfectly and imperfectly competitive markets; Linear Programming and the Theory of the Firm: General Equilibrium Analysis and Introduction to Welfare Economics. Aggregate Economic Variables; Determination of the Level of economic activity, the Basic Model of national income Economics Determination; Theories of Consumption and Investment; The Keynesian, Classical and neo-classical Theories of Money; Inflation, Output and Employment, General Equilibrium of the Product; Money and Labour Market; Level of Employment and Economic Growth, Application of Economic Principles to Developed and Developing Countries with special reference to Nigeria.

OIM 213 Elements of Government (2 Units: LH 30)

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.

300 Level Courses

OIM 301 Business and Society (3 Units: LH 45)

With the explosion of information in Hi-Tech. there is need for Secretaries to understand the relationship between business and society. Essentially, the course will focus on the relationship between business and society; the restructuring and redesigning of business; the challenges of corporate responsibility and ethical behaviour. It will also examine the business social environment as well as issues emanating from the social issues; business and the ethical environment: Recognizing and understanding the importance of business in the society.

OIM 302 e-Business (3 Units: LH 45)

Introduction to electronic business; e-payment and internet sourcing. The use of smart cards, value cards, credit cards. This course focuses on business driven on the pivot of current information technology. Thus, all accessories of electronic ordering, invoicing and e-payment form the thrust of the content.

OIM 303 Shorthand (90 WPM) (3 Units: LH 45)

Continued development of abbreviating devices utilizing initial and final hooks. Compound consonants. More graded dictation and facility drills, shorthand language skills and pre-transcription training. Vocabulary extension and fast reading back techniques. Emphasis is on taking dictation at sustained speeds and reading shorthand fluently. Manual transcription of passages dictated at 90wpm.

OIM 304 Advanced Shorthand Transcript (100 WPM) (3 Units: LH 45)

Abbreviating devices continued extension of the halving principle. The doubling principle, prefixes and suffixes, diphthongs, writing of figures, intersections. More facility drills and selective working at word lists. Manual and typewritten transcription of composite passages at 100 wpm respectively.

OIM 305 Data Base Management and Spreadsheet Application (3 Units: LH 30; PH 45)

Introduction to data storage techniques: files, tables, records. Comprehensive coverage of database (Access) and spreadsheet applications (Excel). Knowledge skill and understanding the uses of integrated software in the electronic office. Electronic spreadsheet, database management, word processing, graphics and telecommunications are applied to office information processing and telecommunications are applied to office information processing. Laboratory sessions.

OIM 307 Secretarial Practice I (3 Units: LH 45)

The office – functions, structure, organization, Records management; filings and retrieval process; Ergonomics, Industrial hazards and health safety concerns; Time and task management; stress and stress management, public relations: employee-visitors interface; Reprography, correspondence and file management.

OIM 308 Secretarial Practice II (3 Units: LH 45)

Travel arrangements; meetings; conferences; payroll and tax documents; business information sourcing: Directories and encyclopaedia; data presentation; tables and charts;

employment processes; preparation for interview; application and termination; contract and part-time jobs; report and forms preparations.

OIM 310 History of Science and Technology

(3 Units: LH 45)

The Scientific Evolution of Man – Science, and need for science, history of science, classifications, modern scientific methods; Science and Man’s Environment – Terrestrial and Cosmic Life; Harnessing Science – Climate and vegetation. Production, processing, conservation, distribution; Energy Resources – solar, thermal, nuclear energy – fossil fuels, estimates of energy reserves in Nigeria. Key Revolutions in Technology – technology, electronics and computer technology, robotics and cybernetics, everyday applications; technology; history of technology, robotics and cybernetics, everyday applications; technology; history of technological evolution/practice in Nigeria, role of technology in the national economy; **Education for Technology** – Past, Present and future; Constraints in the Utilisation of New Technological Products – reliability, quality control, cost effectiveness, politics and environment; effects of merchandization consumerism; **Social Implication of Scientific Advances** – Science in the civilization of man, science and culture; society – social implications of scientific advances e.g. population explosion, environmental pollution; **Social Implications of Technology Research and Advances** – e.g. displacement of man by machines , space travel, threat of nuclear and neutron war, genetic research, energy crisis; **Ethics in Technology** –ethics, professionalism, legal aspects.

OIM 312 Research Methods

(3 Units: LH 45)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller’s market like Nigeria.

3.11 POLICY AND ADMINISTRATIVE STUDIES

Philosophy, Aims and Objectives of the Degree Programmes

The Bachelor of Science (B.Sc.) programme in Policy and Administrative Studies (PAS) is driven by the basic philosophy that effective policy formulation, planning and implementation of an overall national development in the 21st century and beyond require experts with formal training in the rudiments and complexities of policy science and public administration. The underlying assumption is that combined honours degree in these two aspects of applied social sciences with their rich and strong theoretical, methodological and empirical orientations will serve the nation's need for relevant manpower in the areas of sound policy formulation and implementation.

Furthermore, the B.Sc. programme in Policy and Administrative Studies shares the philosophy of the New National Policy on Education geared towards self-realisation, better human relationship, self and national consciousness, national unity, social and political progress, scientific and technological progress and national reconstruction. In sum, the programme's philosophy seeks

- (i) To assist students develop leadership and interpersonal relations which are needed for working in modern industrial organisations.
- (ii) To ensure that the University, through the training of policy analysts and production of competent administrators, contributes on a continuous basis to policy formulation and implementation at the highest levels of national development.

Admission and Graduation Requirements

As provided in the General Requirements. However, for candidates offering this Course, a Credit in Government or History, English Language and Mathematics at O level is required.

Learning Outcomes

Regime of Subject Knowledge

At the end of the programme, students are expected to develop a broadly based knowledge and methodology for understanding analysis of policy and administrative problems. As such, students will undergo an intensive study of theories and practices designed to develop skills and understandings in policy and administrative studies with a view of handling such problems when they occur in practice. In addition, research skills and analysis procedures will be taught in such a way that graduates of the programme will be expected to carry out empirical studies.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.11.1 Course Structure

Course Structure at 100 Level Policy and Administrative Studies

Course Code	Course Title	Units	Status	LH	PH
ACT 102	Introduction to Accounting	3	R	45	-
AMS 101	Principles of Economics	2	C	30	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computers	2	R	30	-
BUA 101	Introduction to Business I	3	R	45	-
BUA 102	Introduction to Business II	3	E	45	-
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy & Human Existence	2	E	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	R	30	-
PAS 102	Citizenship Education	2	C	30	-
POL 101	Introduction to Political Science	2	C	30	-
PAS 104	Introduction to Public Administration	3	C	45	-
PAS 106	Elements of Government	3	R	45	-
SOC 101	Introduction to Sociology	2	R	30	-
	Total	43			

Course Structure at 200 Level Policy and Administrative Studies

Course Code	Course Title	Units	Status	LH	PH
GST 211	Environment and Sustainable Development	2	R	30	-
GST 222	Peace and Conflict Resolution	2	E	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	R	30	-
ECO 201	Introduction to Microeconomics	3	R	45	-
ECO 202	Introduction to Macroeconomics	3	R	45	-
PAS 202	Personnel Administration	3	C	45	-
PUL 203	Nigerian Legal System I	4	R	45	45
PUL 204	Nigerian Legal System II	4	E	45	45
PAS 204	Philosophy and Method of Political Science	2	E	30	-
PAS 206	Principles of Management	2	C	30	-
PAS 207	Introduction to public Policy & Decision Making	2	C	30	-
PAS 208	Public Policy Analysis & Decision Making	2	C	30	-
PAS 209	Public Enterprises & Reforms in Nigeria	2	C	30	-
PAS 210	Local Government in Nigeria	2	C	30	-

Please, forward your comment on any section of this document to the following email:

nucassessment@gmail.com

You can also call the following phone numbers: 08033145087, 08033201097

All comments should be received before 31st October, 2015

PAS 211	The Nigerian Public Service & Government Regulations	2	C	30	-
PAS 213	Foreign Policy Formulation & Implementation	2	C	30	-
PAS 214	Theory & Practice of Budgeting	2	R	30	-
PAS 215	Traditional Administrative System in Nigeria	2	C	30	-
PAS 216	Introduction to Planning	2	R	30	-
PSY 203	Introduction to Psychology	2	R	30	
	Total	49			

Course Structure at 300 Level Policy and Administrative Studies

Course Code	Course Title	Units	Status	LH	PH
GST 311	Entrepreneurship	2	R	30	-
ECO 310	Political Economy	2	E	30	
PAS 301	Organisation and Administrative Theory I	3	C	45	-
PAS 302	Research Methods for Social Science	3	C	45	-
PAS 303	Nigerian Financial System and its Evolution	3	R	45	-
PAS 304	Public Policy and D/Making Systems	3	C	45	-
PAS 305	Social & Welfare Pol. In Nigeria	3	R	45	-
PAS 306	Industrial & Labour Pol. In Nigeria	3	C	45	-
PAS 307	War Studies: Ancient, Medieval & Pre-Modern Military Strategy	3	R	45	-
PAS 308	Development Administration	3	C	45	-
PAS 309	Intergovernmental Relations	3	C	45	-
PAS 310	Nigerian Agricultural Development Policies & Strategies	3	C	45	-
PAS 311	Organisation & Administrative Theory	3	C	45	-
PAS 312	Manpower Development & Utilization in Nigeria	3	C	45	-
PAS 313	Issues in Policy Analysis I: Health, Education Industry & Science & Technology	3	C	45	-
PAS 314	Issues in Pol. Analysis II: Maritime, Environment, Defence, & Power & Energy	3	C	45	-
	Total	46			

Course Structure at 400 Level Policy and Administrative Studies

Course Code	Course Title	Units	Status	LH	PH
PAS 401	Project Planning, Management & Evaluation	3	C	45	-
PAS 402	Contemporary Strategic Thought since 1945	3	C	45	-
PAS 403	Ethics in Government: Public Office & Private Life	3	C	45	-
PAS 404	Rural Development, Policies & Strategies	3	C	45	-
PAS 405	Public Finance in Nigeria	3	R	45	-
PAS 406	Democratic Studies	3	C	45	-
PAS 407	Research Project	6	C	30	180
PAS 409	Social & Welfare Administration in Nigeria	2	R	30	-
PAS 410	Civil Society Organisation	2	R	30	-
PAS 411	Rural & Community Development.	2	R	30	-
PAS 412	Conflict Management	2	R	30	-
	Two Electives	6	E	90	
	Total	38			

3.11.2 Course Synopses

100 Level Courses

PAS 102 Citizenship Education

(2 Units: LH 30)

The course focuses on basic concepts and principles of the Nigerian policies system. It covers the structure of function of the Nigerian system of government, the roles and responsibilities of citizen participation in the political process, and the relationship of the individual to the law and legal system. It stresses critical analysis of public issues and integrates various social studies skills.

PAS 106 Elements of Government

(3 Units: LH 45)

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.

PAS 108 Introduction to Business Administration

(3 Units: LH 45)

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.

200 Level Courses

PAS 202 Personnel Administration (3 Units: LH 45)

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.

PAS 204 Philosophy and Method of Political Science (2 Units: LH 30)

The course explores some of the key concepts, theories and methods which can be brought to the study of power in the society. This will be elaborated through an examination of ideologies, governmental institutions, political regimes and processes in both the developed and developing world. The students will have the opportunity to increase their knowledge of politics, to examine some of the variations in political action and to consider explanations for the state of political life as we find it.

PAS 205 Application of Computer (2 Units: LH 30)

History and Development of Computer Technology. The Why and How of Computers. Computer Types: Analogue, Digital, and Hybrid. Central Preparation Equipments: 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.

PAS 206 Principles of Management (2 Units: LH 30)

History and Development of Computer Technology. The Why and How of Computers. Computer Types: Analogue, Digital, and Hybrid. Central Preparation Equipments: 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.

PAS 207 Introduction to public Policy & Decision Making (2 Units: LH 30)

Nature and complexity of policymaking: implementation and evaluation; definition of concepts like policy, plan, programme, project, actors, stakeholders, policy arena, etc. The policy cycle, agenda setting in policy formulation, formal and informal ways of generating policy relevant ideas, theories of decision-making; selected models in policy analysis, case studies of selected policies in Nigeria such as education policy, housing policy, defence and foreign policy, health policy, etc.

PAS 208 Public Policy Analysis & Decision Making (2 Units: LH 30)

Nature and Complexity of Policy Making; Implementation and Evaluation; Basic concepts like Policy, Plan, Programme, Project, Actors, Stakeholders, Policy Arena, etc. are defined and illustrated; the main body of the course is divided into two sections. Section I covers the Theoretical Aspect of the course, including the following topics; The Policy Cycle; Agenda Setting in Policy Formulation; Formal and Informal ways of Generating Policy, Relevant Ideas; Theories of Decision-making; Selected Models in Policy-Analysis. The Second Section covers case studies of selected policies in Nigeria. Among which are:- General Economic and Social Development Policy, Health, Sanitation and Welfare Policy;

Housing Policy; Defence and Foreign Policy; Education Policy; Agriculture and Rural Development Policy, etc.

PAS 209 Public Enterprises & Reforms in Nigeria (2 Units: LH 30)

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.

PAS 210 Local Government in Nigeria (2 Units: LH 30)

The history of local government in Nigeria: pre-colonial, colonial and post-colonial periods. Comparative study of local governments in the world. Their impact on Africa and Nigeria. Determinants of the size of local governments, structural arrangement, sources and management of local government revenues, role of local governments in national development, inter-governmental relations. The objectives of this course is to enable students to understand the: the meaning of local government, origin of local government, origin of modern local government, role of local governments in national development, local governments in Nigeria, history/evolution of local governments in Nigeria, reasons for creating local government, structure of local government, functions of local government, sources of local government finance, control of local government, problem of local government, local government reforms, local government in Britain, local government in USA, local government in France, local government in Japan, local government in South Africa, local government in Ghana, etc, their creation, functions, structure, sources of finance, control and autonomy (comparative study)

PAS 211 The Nigerian Public Service & Government Regulations (2 Units: LH 30)

This course focuses on structural properties of organisations and their consequences. Bureaucratic and complex formal organisations in various institutional settings and the relationship among organisations in the community. The Nigerian public service, civil service rules, extant public service rules and regulations. A study of major theoretical and methodological problems of the Nigerian public service

PAS 213 Foreign Policy Formulation & Implementation (2 Units: LH 30)

This course offers an analysis of the major components involved in the formulation and implementation foreign policy. Case studies dealing with significant policy decisions that have had regional and global importance will be examined in order to give the student a practical knowledge of foreign policy institution and the decision making process.

PAS 214 Theory & Practice of Budgeting (2 Units: LH 30)

This course examines the theory and practice of budgeting in the public setting. The budget itself has evolved from a simple line item budget to complex performance systems that attempt to provide relevant information for decisions. Budgetary practice now includes utilizing the budget as a strategic planning document. The budget has become a complicated process characterized by a struggle for resources between various interest groups. Therefore, the public policy and politics of the process and proposed reforms are examined in this course.

PAS 215 Traditional Administrative System in Nigeria (2 Units: LH 30)

Early History of Nigeria, Nok Culture in Delta, Migration and Formation of Centralized Institutions. Hausa State. Kanem-Borno; Yoruba States, Benin etc. Administration in those states. Formation of Accephalous Groups East and West of the Niger, Delta, North and South of the Benue; Administration within these groups.

PAS 216 Introduction to Planning (2 Units: LH 30)

Basic concept and quantitative analysis of growth of nations, selected theories of economic development and under development, development planning – origin, types, requirements, techniques, methodology, social accounting and planning statistics, planning institutions and plan administration.

300 Level Courses

PAS 301 Organisation and Administrative Theory I (3 Units: LH 45)

Origins, Structure and Management of Organisations, Formal and Informal Organisations. The Impact on Informal Norms in Formal Organisation. Organization Theories; Co-ordination, Efficiency, Retrenchment and Growth, Motivation, Leadership, Communication and Dynamics of Change in Organisation.

PAS 302 Research Methods for Social Science (3 Units: LH 45)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria.

PAS 303 Nigerian Financial System and its Evolution (3 Units: LH 45)

Environmental and distinguishing characteristics of government and institutional accounting; state and local government organizations for financial management; special methods of accounting within the legal and financial constraints for local government, hospitals and state – owned companies. Planning in the public sector, budgeting, control and accountability; reporting and auditing in the public sector.

PAS 304 Public Policy and /Making Systems (3 Units: LH 45)

Nature and Complexity of Policy Making; Implementation and Evaluation; Basic concepts like Policy, Plan, Programme, Project, Actors, Stakeholders, Policy Arena, etc. are defined and illustrated; the main body of the course is divided into two sections. Section I covers the Theoretical Aspect of the course, including the following topics; The Policy Cycle; Agenda Setting in Policy Formulation; Formal and Informal ways of Generating Policy, Relevant Ideas; Theories of Decision-making; Selected Models in Policy-Analysis. The Second Section covers case studies of selected policies in Nigeria. Among which are:- General Economic and Social Development Policy, Health, Sanitation and Welfare Policy; Housing Policy; Defence and Foreign Policy; Education Policy; Agriculture and Rural Development Policy, etc.

PAS 305 Social & Welfare Policies In Nigeria (3 Units: LH 45)

Nature and Development of Social Policy in the context of changing Nigerian Social Conditions and of the Impact Upon Family and Group Organization. Welfare Policies and Social services: Criminology, Policies and Problems in Education, Housing, Health, Provision of Food.

PAS 306 Industrial & Labour Policy In Nigeria (3 Units: LH 45)

This course considers union management relationship in the collective bargaining process. Overview of industrial relations, labour relations, evolution and development of trade unionism in Nigeria, parties in industrial relations system, collective bargaining, labour disputes and their settlement, wage tribunals and wage determination.

PAS 307 War Studies: Ancient, Medieval & Pre-Modern Military Strategy

(3 Units: LH 45)

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.

PAS 308 Development Administration

(3 Units: LH 45)

Development analysis – exploring the meaning and dimensions of development in national setting. Environment of development administration – political economic, administrative, socio-cultural factors impinging on government development efforts. Models of economic development, strategies and policies of National Development.

PAS 309 Intergovernmental Relations

(3 Units: LH 45)

The various levels of government and their functions. The rationale for their existence. Examinations of concepts like decentralization, devolution, self-rule, local autonomy, etc. The relationships – legal, financial, administrative among the levels of government. Such concepts as revenue allocation, grants, representation, residency, requirements for employment, federal character, etc will be studied.

PAS 310 Nigerian Agricultural Development Policies & Strategies (3 Units: LH 45)

Food and security issues patterns of agriculture in Nigeria and selected countries; philosophy and strategies of government intervention; management of public agricultural agencies, role of international institutions; administrative and policy issues of rural agricultural development; politics of institutional cooperation.

PAS 311 Organisation & Administrative Theory

(3 Units: LH 45)

It is the objective of this course to acquaint students with the concept of and relationships between administration, management and the new public management. Since both administration, management and the new public management takes place within the context of an organization, the students are expected to have been informed of the concept, characteristics, types and significance of the study at the end of the study. The concept and significance of theory in administration would have been identified and discussed. The three major approaches to the study of administration; classical, neo-classical and modern administrative theories would have been thematically discussed and their application and major differences made known to the students at the end of the student. Finally, the students would have been more informed of the concept, types, significance and theories of leadership, conflict, decision making and communication in organizations at the end of the course. The course examines: Exploration of the concepts of

administration, management and public management; the concept and importance of theory in public administration, the classical, neo-classical and modern administrative theories and the concepts, significance and theories of leadership, decision making, communication and other roles of the executive.

PAS 312 Manpower Development & Utilization in Nigeria (3 Units: LH 45)

Mechanics of human resources forecasting, development and utilization of both in public organizations (micro) and in the nation (macro). Specifically, issues to be considered include: population studies, employment trend, labour and productivity. The machinery and methodology of manpower planning, educational system and manpower devilmnt. The course has the primary objectives to acquaint the students with the concepts of manpower planning and utilization in public organizations (micro) and the nation (macro). Therefore, the following specific issues would be the focus of the study: the concept of manpower planning; forecasting techniques of manpower planning; the manpower planning environment; manpower utilization; manpower training and development and the National Manpower Board.

PAS 313 Issues in Policy Analysis I (Health, Education Industry & Science & Technology) (3 Units: LH 45)

Nature and Development of Social Policy in the context of changing Nigerian Social Conditions and of the Impact Upon Family and Group Organization, Welfare Policies and Social services: Criminology, Policies and Problems in Education, Housing, Health, Provision of Food.

PAS 314 Issues in Policy Analysis II (Maritime, Environment, Defence, & Power & Energy) (3 Units: LH 45)

Nature and Development of Social Policy in the context of changing Nigerian Social Conditions and of the Impact Upon Family and Group Organization, Welfare Policies and Social services: Criminology, Policies and Problems in Education, Housing, Health, Provision of Food.

400 Level Courses

PAS 401 Project Planning, Management & Evaluation (3 Units: LH 45)

The inter-relationships between projects and development plans, the project cycle, different aspects of project appraisal such as economic, technical, organizational, managerial and financial, the methodology for social – benefit cost analysis and criteria for project choice. Project environment, organizational aspects of project management and project management techniques such as PERT and CPM.

PAS 402 Contemporary Strategic Thought since 1945 (3 Units: LH 45)

Consideration of major theoretical perspectives and approaches to the subject. Relationship between strategic studies and other social sciences/humanities: The development and conduct of modern warfare, contemporary strategies concepts: Brinkmanship; containment; massive retaliation; flexible and gradual response; mutual assured destruction; compellance; saturation; escalation etc. contending approaches to the causes and characteristics of war; War as an instrument of foreign policy, Relationship between force and political control; Examination of developments in weapons technology and war fare since the Second World War and their impact on strategic configuration in the Post Cold War era.

PAS 403 Ethics in Government: Public Office & Private Life (3 Units: LH 45)

This course is an introduction to the philosophical study of morality, including the theory of right and wrong behaviour, the theory of value (goodness and badness), and the theory of virtue and vice. Besides providing familiarity with the primary questions addressed within moral philosophy and the most influential answers given by well-known philosophers, this course is designed to help students develop their abilities to read, explicate, analyze, and evaluate philosophical literature, write and express themselves well about their own ethical positions, and think critically and analytically about ethical issues.

PAS 404 Rural Development Policies & Strategies (3 Units: LH 45)

The characteristics of rural areas, the special role of community development and the dynamics of community leadership. Concepts to be discussed are ruralism, communism, traditional institutions and rural elite groups, social mobilization and value orientation change, self-help and felt needs oriented projects and programmes and cooperative organizations. The role of government in agricultural, rural and community development.

PAS 405 Public Finance in Nigeria (3 Units: LH 45)

Environmental and distinguishing characteristics of government and institutional accounting; state and local government organization for financial management; special methods of accounting within the legal and financial constraints for local government, hospitals and state owned companies. Planning in the public sector, budgeting, control and accountability; reporting and auditing in the public sector.

PAS 406 Democratic Studies (3 Units: LH 45)

The Concept of Democracy; Political Theories of Democracy; Analysis of Processes and Institutions of Democracy; Democracy and Democratic Dynamics in Nigeria; Electoral Participation and Procedures in Nigeria: Trends, Problems and Prospects; Human Rights and Democracy; National / Global Context of Democracy, Developing Techniques for the Empowerment of Constituencies; Parameters which Constrain Collective Institutions and the State.

PAS 407 Research Project I (6 Units: LH 30; PH 180)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria. Developing students' skill in analysing and writing reports based on an empirical or library study of a specific subject matter or topic in relevant areas of Administration and Management Studies. Students should present a research-based report of not less than 2,000 words at the end of the session.

PAS 409 Social & Welfare Administration in Nigeria (2 Units: LH 30)

Nature and Development of Social Policy in the context of changing Nigerian Social Conditions and of the Impact Upon Family and Group Organization. Welfare Policies and Social services: Criminology, Policies and Problems in Education, Housing, Health, Provision of Food.

PAS 410 Civil Society Organisation

(2 Units: LH 30)

This course is aimed at developing the capabilities of students in the understanding of non-governmental sector, developing their skills in the development of a project plan to funding agencies, to be conversant with management principles, and to be equipped with a sound understanding of the issues facing NGOs. Topics to be covered include: Introduction – Understanding NGOs, its strategies, structures and systems; Project development – definition of project objectives, etc, project management – identifying supporting team members, communication and documentation, etc; managing people (in the NGO); mobilizing and managing financial resources – fund raising, sources of NGO funds, etc; financial management in NGOs; analysis of key issues and challenges facing NGOs as development partners; managing for effective impact – M&E in NGO work, approaches to measuring impact, role of NGO managers, etc; Management Information system in the NGO sector – identifying the main issues in gathering and using information for accountability, learning and managing people, tracking; relations with stakeholders – sustainability, etc; and project evaluation – concluding the project.

PAS 411 Rural & Comm. Development.

(2 Units: LH 30)

Characteristics of rural areas, the special role of community development and the dynamics of community leadership. Concepts to be discussed are ruralism, communalism, traditional institutions and rural elite groups, social mobilization and value orientation change, self-help and felt – needs oriented projects and programmes and cooperative organizations. The role of government in agriculture, rural and community development.

PAS 412 Conflict Management

(2 Units: LH 30)

The aim of the course is to acquaint students with the meanings, nature, causes, types, dimensions and effects of conflict. The theories of conflict shall also be critically examined. The strategies for conflict management will be identified and X-rayed. The efficacy of the strategies will be examined within the context of organizational, national and international arena.

3.12 PUBLIC ADMINISTRATION

Philosophy, Aims and Objective of the Degree Programme

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

Admission and Graduation Requirements

As provided in the General Requirements. However, for candidates offering this Course, a Credit in Government or History, English Language and Mathematics at O level is required.

Learning Outcomes:

Regime of Subject Knowledge

The product of this programme should be competent in decision making process and be able to translate policy into action programme and be knowledgeable in comparative public administration inter-governmental relations.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.12.1 Course Structure

Course Structure at 100 Level Public Administration

Course Code	Course Title	Units	Status	LH	PH
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy & Human Existence	2	E	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	R	30	-
AMS 101	Principles of Economics	2	C	30	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computers	2	R	30	-
PAD 101	Introduction to Public Administration	3	C	45	-
PAD 102	Introduction to Psychology	3	C	45	-
PAD 103	Elements of Government	3	C	45	-
PAD 104	Introduction to Sociology	3	C	45	-
PAD 105	Introduction to Accounting I	3	C	45	-
PAD 106	Introduction to Accounting II	3	R	45	-
PAD 107	Principles of Law	3	R	45	-
PAD 108	Individual, Group & Society	3	R	45	-
	Total	46			

Course Structure At 200 Level Public Administration

Course Code	Course Title	Units	Status	LH	PH
GST 211	History and Philosophy of Science	2	R	30	-
GST 213	Environment & Sustainable Development	2	R	30	-
GST 222	Peace and Conflict Resolution	2	E	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	R	30	-
PAD 201	Elements of Public Administration	3	C	45	-
PAD 202	Nigeria Government & Administration	3	C	45	-
PAD 203	Economic & Social Development	3	C	45	-
PAD 204	Introduction to Political Science	3	R	45	-
PAD 205	Social Psychology	3	R	45	-
PAD 206	Financial Accounting	3	R	45	-
PAD 207	Elements of Business Administration	3	C	45	-
PAD 208	Industrial & Organisational Psychology	3	C	45	-
PAD 209	Descriptive Statistics for Public Administration	3	R	45	-
PAD 210	Inferential Statistics for Public Administration	3	R	45	-
PAD 211	Introduction to Macro Economics	3	R	45	-
PAD 212	Introduction to Micro Economics	3	R	45	-
	Total	46			

Course Structure at 300 Level Public Administration

Course Code	Course Title	Units	Status	LH	PH
GST 311	Entrepreneurship	2	R	30	-
PAD 301	Administrative Theory	3	C	45	-
PAD 302	Administrative Behaviour	3	C	45	-
PAD 303	Nigerian Economy I	3	R	45	-
PAD 304	Nigerian Economy II	3	E	45	-
PAD 305	Public Personnel Management	3	C	45	-
PAD 306	Development Administration	3	C	45	-
PAD 307	Research Methods	3	C	45	-
PAD 308	e-Governance	3	C	45	-
PAD 309	Comparative Local Government	3	R	45	-
PAD 310	Gender Studies	3	E	45	-
PAD 311	Human Resource Management	3	R	45	-
PAD 312	International Relations	3	R	45	-
PAD 313	Administrative Law	3	C	45	-
PAD 314	Intergovernmental Relations	3	R	45	-
PAD 315	Traditional Administrative System in Nigeria	3	R	45	-
	Total	47			

Course Structure at 400 Level Public Administration

Course Code	Course Title	Units	Status	LH	PH
PAD 401	Theory and Practice of Planning	3	R	45	-
PAD 402	Project Analysis & Management	3	C	45	-
PAD 403	Public Policy Making & Analysis	3	C	45	-
PAD 404	Issues in Development	3	C	45	-
PAD 405	Workshop in Public Administration	3	C	45	-
PAD 406	Public Enterprise Management	3	C	45	-
PAD 407	Public Financial Management	3	C	45	-
PAD 408	Project	6	C		270
PAD 409	Intergovernmental Relations	3	R	45	-
PAD 410	Comparative Public Administration	3	R	45	-
PAD 411	Social & Welfare Administration in Nigeria	2	R	30	-
PAD 412	Civil Society Organisation	2	R	30	-
PAD 413	Rural & Community Development.	2	R	30	-
PAD 414	Conflict Management	2	R	30	-
PAD 415	Democratic Studies	3	R	45	-
	Total	44			

3.12.2 Course Synopses**100 Level Courses****200 Level Courses****PAD 201 Elements of Public Administration****(3 Units: LH 45)**

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.

PAD 202 Nigeria Government & Administration**(3 Units: LH 45)**

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.

PAD 203 Economic & Social Development (3 Units: LH 45)

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.

PAD 204 Introduction to Political Science (3 Units: LH 45)

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.

PAD 205 Social Psychology (3 Units: LH 45)

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.

PAD 206 Financial Accounting (3 Units: LH 45)

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.

PAD 207 Elements of Business Administration (3 Units: LH 45)

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.

PAD 208 Industrial & Organisational Psychology (3 Units: LH 45)

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.

PAD 209 Descriptive Statistics for Public Administration (3 Units: LH 45)

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.

PAD 210 Inferential Statistics for Public Administration (3 Units: LH 45)

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.

PAD 211 Introduction to Macro Economics (3 Units: LH 45)

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 Units: LH 45)

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.

300 Level Courses

PAD 301 Administrative Theory (3 Units: LH 45)

Origins, Structure and Management of Organisations, Formal and Informal Organisations. The Impact on Informal Norms in Formal Organisation. Organization Theories; Co-ordination, Efficiency, Retrenchment and Growth, Motivation, Leadership, Communication and Dynamics of Change in Organisation. The concept of Administration, its Emergence, Complexity and Maintenance; Efficiency in Public Administration, Politics and Administration Dichotomy. Decentralisation. Deconcentration and Devolution, Delegation, Conflict Resolution Strategies; Leadership and Innovation, Communication Skills.

PAD 302 Administrative Behaviour (3 Units: LH 45)

Authority, rationality in the administration behaviour, role concept, power, decision – making, leadership, communication, motivation and public policy analysis should be treated.

PAD 303 Nigerian Economy I (3 Units: LH 45)

Analysis of development in the pre-colonial and post-colonial periods with regards to development of economic and social organization. Role of agriculture, industry, money and banking and international trade in the context of Nigeria’s economic development. Growth of income, employment, wages and prices. Public development institutions.

PAD 304 Nigerian Economy II (3 Units: LH 45)

National Income and expenditure. Monetary and fiscal policies in Nigeria. Monetary institutions. Trade and transport systems. Contributions of sectors of the Nigerian economy to national output and the relationship between these sectors. Role of national institutions. Economic Development and social change, Introduction to Economic History of Nigeria; Casual factors and theories of development. Population, labour and employment. Trade and investment. Industrialization strategy. Investment choice and Project Appraisal. Agricultural development. Money and Finance.

PAD 305 Public Personnel Management (3 Units: LH 45)

Issues of public service, job satisfaction, recruitment, selection in conducting research in social sciences, problem definition, hypothesis and formulation. The role of theory in research, types of research methods of data collection, analysis and presentation of data.

PAD 306 Development Administration (3 Units: LH 45)

Development analysis – exploring the meaning and dimensions of development in national setting. Environment of development administration – political economic, administrative, socio-cultural factors impinging on government development efforts. Models of economic development, strategies and policies of National Development.

PAD 307 Research Methods (3 Units: LH 45)

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller’s market like Nigeria.

PAD 308 E-Governance (3 Units: LH 45)

The objectives of the course are to enable the students understand the concept of and appreciate the use of ICT in Public Sector Management. Also, they identify barriers to the effective use of ICT in governance and politics that will promote the use of ICT in governance. The course examines: the definitions, development and functions of ICT; the benefits and opportunities of ICT in public sector management; recent ICT developments and opportunities in the public sector; e.g. the internet, Electronic Service Delivery (ESD), workflow system knowledge management and Enterprise Resource Planning (ERD); barriers to ICT applications in the public sector; and policies to promote the use of ICT in the public sector.

PAD309 Comparative Local Government (3 Units: LH 45)

The history of local government in Nigeria: pre-colonial, colonial and post-colonial periods. Comparative study of local governments in the world. Their impact on Africa and Nigeria, determinants of the size of the local governments, structural management. Sources and management of local government revenues, role of local governments in national development, inter-governmental relations. The objectives of this course is to enable students to understand the: meaning of local government; origin of local government; origin of modern local government; role of local government in national development, local government in Nigeria, history/evolution of local government in Nigeria, reasons for creating local government, structure of local government, functions of local government, sources of local government finance, control of local government, problem of local government, local government reforms, local government in Britain, local government in USA, local government in France, local government in Japan, local government in South Africa, local government in Ghana, etc, their creation, functions, structure, sources of finance, control and autonomy (comparative study)

PAD 310 Gender Studies (3 Units: LH 45)

This course will examine the social, political and economic aspects of gender relations, and their relation to the development process. The course will also provide an introduction to tools of gender analysis which are used to influence policy decisions as well as gender – based barriers to the participation of woken in devilment. Topics to be covered include: Introduction to the Social Construction of Gender; Introduction to the Concept of Development; Women and development; Mainstreaming gender in development policy; Economic, political and social contexts of gender discriminations; Women, work and the global economy; Education and equal opportunity; Globalisation and economic restructuring; Tools and framework of gender analysis and gender planning

PAD 311 Human Resource Management (3 Units: LH 45)

Evolution of personnel Management Function. The Role and responsibilities of Personnel Management in an Organisation. Man-power planning: Job analysis and description; Manpower Forecasting; Manpower Inventory; Recruitment and Selection Methods; Employee Appraisal and Compensation, Career Planning, Management Development and Training, Labour Legislation: Employee records Maintenance, Human Behaviour: Perception, Learning and Motivation. Theories of Personality: Attitude Formation, Group Dynamics: Factors affecting Group Performance: Group Decision Making and Conflict Resolution; Informal Groups, Leadership Styles and Their Effect on Performance, Strategies for Organisational Development and Growth.

PAD 312 International Relations (3 Units: LH 45)

The international environment plays an important role in engendering or hampering the functions of public administrators. This largely is the result of increased globalization and improved contacts across boundaries of nation-states. In these global villages, the public administration student needs to be conversant with the factors and forces that shapes national and international activity. The overriding objectives of this course, therefore, is to enable the student appreciate and understand this reality to enhance his capacity to deliver. The course is broken into topics such as: introduction; basic concepts; methodology of international analysis; foreign aid; international law and international organizations. Balance of power, diplomacy and elements of foreign policy, non-alignment and uni-polarity are treated. Structure and functions of the U.N.O., Commonwealth of Nations,

ECOWAS and position of Nigeria in these international and regional organizations and world politics is explored generally.

PAD 313 Administrative Law (3 Units: LH 45)

Administrative process, Purposes of Government; Separation of Powers; Legislation, Delegated legislation, Redress of Grievances, Public Corporations; Discretionary Powers; Case Studies.

PAD 314 Intergovernmental Relations (3 Units: LH 45)

Federalism and IGR: Theories and Approaches to Federalism and IGR, Historical Development of the Nigeria system; Regulatory federalism: The changing Roles of federal, State and Local Governments; Intergovernmental Politics and Actors: The Legislative, Executive, Judiciary, Bureaucracy and Interest Groups; Politics and Actors: The Legislative Executive, Judiciary, Bureaucracy and Interest Groups: Political Aspects of IGR: Bureaucracy, Politics and Public Policy; Fiscal Federalism and Financing: the Assignment of Expenditure Responsibilities and Revenue Rights – Sole and Concurrent Responsibilities, Taxes and other sources of Revenue, and vertical Imbalance and Horizontal Disparities: The Future of IGR: Reforming Bureaucracy, Intergovernmental Programmes, Policy Making and Implementation.

PAD 315 Traditional Administrative System in Nigeria (3 Units: LH 45)

Early History of Nigeria, Nok Culture in Delta, Migration and Formation of Centralized Institutions. Hausa State. Kanem-Borno; Yoruba States, Benin etc. Administration in those states. Formation of Accephalous Groups East and West of the Niger, Delta, North and South of the Benue; Administration within these groups.

400 Level Courses

PAD 401 Theory and Practice of Planning (3 Units: LH 45)

The meaning and types of planning; the planning process; strategies of planning; planning techniques; planning and budgeting; administrative obstacles to planning. Theories of planning; the philosophy and ideology of national developing planning, development planning in Nigeria

PAD 402 Project Analysis & Management (3 Units: LH 45)

The inter-relationships between projects and development plans, the project cycle, different aspects of project appraisals such as economic, technical, organizational, managerial, cone and --financial, the methodology for social benefit cost analysis and criteria for project choice. Project environment, organizational aspects of project management and project management techniques such as PERT and CPM

PAD 403 Public Policy Making & Analysis (3 Units: LH 45)

Nature and Complexity of Policy Making; Implementation and Evaluation; Basic concepts like Policy, Plan, Programme, Project, Actors, Stakeholders, Policy Arena, etc. are defined and illustrated; the main body of the course is divided into two sections. Section I covers the Theoretical Aspect of the course, including the following topics; The Policy Cycle; Agenda Setting in Policy Formulation; Formal and Informal ways of Generating Policy. Relevant Ideas; Theories of Decision-making; Selected Models in Policy-Analysis. The Second Section covers case studies of selected policies in Nigeria, Among which are:- General Economic and Social Development Policy, Health, Sanitation and Welfare Policy;

Housing Policy; Defence and Foreign Policy; Education Policy; Agriculture and Rural Development Policy, etc.

PAD 404 Issues in Development (3 Units: LH 45)

The course examines national endowments, population problems and human resource problems in Nigeria, issues in underdevelopment of the agricultural sector, agricultural policy, industrialization problems and policies are also discussed. Unemployment and efforts towards job creation, corruption and its manifestations are analysed. Others are assessment of the -achievement of the Millennium Development Goals (MDGs), new partnership for Africa's development (NEPAD) and the National Economic Empowerment and Development Strategy (NEEDS) in Nigeria.

PAD 405 Workshop in Public Administration (3 Units: LH 45)

The purpose and use of files, the content and application of the civil service rules, the financial instructions, the financial memoranda, the stores regulations, the Civil Service Commission Regulations, the art of minuting, drafting; and letter writing, the preparation of annual reports and handling over notes, etc, office norms and languages such as priority, action and reference slips, channels of correspondence, glossary of office abbreviations, etc.

PAD 406 Public Enterprise Management (3 Units: LH 45)

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.

PAD 407 Public Financial Management (3 Units: LH 45)

Environmental and Distinguishing Characteristics of Government and Institutional Accounting: State and Local Government Organisation for Financial Management; Special Methods of Accounting within the Legal and Financial Constraints for ; Local Government, Hospitals, and state-owned Companies; Planning in the Public Sector; Planning Programming, Budgeting, Accounting and the Budget Process; Problems of Developing Output. Measure and quantification of effectiveness; Control and Accountability; Control, Government Control; Reporting and Auditing in the Public Sector; Accountability to the Electorate.

PAD 408 Research Project (6 Units: LH 15; PH 235)

Developing students' skill in analysing and writing reports based on an empirical or library study of a specific subject matter or topic in relevant areas of Administration and Management Studies. Students should present a research-based report of not less than 2,000 words at the end of the session.

PAD 409 Intergovernmental Relations (3 Units: LH 45)

Federalism and IGR: Theories and Approaches to Federalism and IGR, Historical Development of the Nigeria system; Regulatory federalism: The changing Roles of federal, State and Local Governments; Intergovernmental Politics and Actors: The Legislative, Executive, Judiciary, Bureaucracy and Interest Groups; Politics and Actors: The Legislative Executive, Judiciary, Bureaucracy and Interest Groups: Political Aspects of IGR: Bureaucracy, Politics and Public Policy; Fiscal Federalism and Financing: the Assignment of Expenditure Responsibilities and Revenue Rights – Sole and Concurrent Responsibilities, Taxes and other sources of Revenue, and vertical Imbalance and

Horizontal Disparities: The Future of IGR: Reforming Bureaucracy, Intergovernmental Programmes, Policy Making and Implementation.

PAD 410 Comparative Public Administration (3 Units: LH 45)

The concept and evolution of comparative public administration. Comparison of the structures and processes of administration in various countries. Differences in their social, economic and political development. Models and proposition building in comparative public administration. Structures and functions of bureaucracies. The students are expected to be able to: define Comparative Public Administration as a concept and field of study, trace the evolution of the discipline and as well appreciate its rationale and identify its significance and Identify the different approaches to the study of Comparative Study of Public Administration; identify the different variables used in the comparative study of Public Administration; The course examines: the concept and evolution of comparative public administration as a field of study; the rationale and significance of a comparative approach to the study of Public Administration; Comparative analysis of Public Administration in selected advanced countries of Europe, Asia and America and Comparative analysis of Public Administration in developing countries of Africa, Latin America and Asia.

PAD 411 Social & Welfare Administration in Nigeria (2 Units: LH 30)

Nature and Development of Social Policy in the context of changing Nigerian Social Conditions and of the Impact Upon Family and Group Organization. Welfare Policies and Social services: Criminology, Policies and Problems in Education, Housing, Health, Provision of Food.

PAD 412 Civil Society Organisation (2 Units: LH 30)

This course is aimed at developing the capabilities of students in the understanding of non-governmental sector, developing their skills in the development of a project plan to funding agencies, to be conversant with management principles, and to be equipped with a sound understanding of the issues facing NGOs. Topics to be covered include: Introduction – Understanding NGOs, its strategies, structures and systems; Project development – definition of project objectives, etc, project management – identifying supporting team members, communication and documentation, etc; managing people (in the NGO); mobilizing and managing financial resources – fund raising, sources of NGO funds, etc; financial management in NGOs; analysis of key issues and challenges facing NGOs as development partners; managing for effective impact – M&E in NGO work, approaches to measuring impact, role of NGO managers, etc; Management Information system in the NGO sector – identifying the main issues in gathering and using information for accountability, learning and managing people, tracking; relations with stakeholders – sustainability, etc; and project evaluation – concluding the project.

PAD 413 Rural & Comm. Development. (2 Units: LH 30)

Characteristics of rural areas, the special role of community development and the dynamics of community leadership. Concepts to be discussed are ruralism, communalism, traditional institutions and rural elite groups, social mobilization and value orientation change, self-help and felt – needs oriented projects and programmes and cooperative organizations. The role of government in agriculture, rural and community development.

PAD 414 Conflict Management

(2 Units: LH 30)

The aim of the course is to acquaint students with the meanings, nature, causes, types, dimensions and effects of conflict. The theories of conflict shall also be critically examined. The strategies for conflict management will be identified and X-rayed. The efficacy of the strategies will be examined within the context of organizational, national and international arena.

PAD 415 Democratic Studies

(2 Units: LH 30)

The Concept of Democracy; Political Theories of Democracy; Analysis of Processes and Institutions of Democracy; Democracy and Democratic Dynamics in Nigeria; Electoral Participation and Procedures in Nigeria: Trends, Problems and Prospects; Human Rights and Democracy; National/Global Context of Democracy, Developing Techniques for the Empowerment of Constituencies; Parameters which Constrain Collective Institutions and the State.

DRAFT

3.13 LOCAL GOVERNMENT AND DEVELOPMENT STUDIES

Philosophy, Aims and Objective of the Degree Programme

Local Government and Development Studies seeks to address change oriented administration by developing appropriate manpower to deal with growing developmental concerns or challenges at both local and national levels.

The idea in all these is to produce a balanced individual that is exposed to, and understands the idea of Development, its interdisciplinary nature, functionality, universalistic appeal and centrality to the understanding of man and his environment.

From a local government perspective, the exercise will move the traditional conception of local government from a mere governmental bureaucracy to a dynamic institution that is capable of responding to its immediate and wider environment as they throw up challenges.

Admission and Graduation Requirements

As provided in the General Requirements. However, for candidates offering this Course, a Credit in Government or History, English Language and Mathematics at O level is required.

Learning Outcomes:

Regime of Subject Knowledge

The product of this programme should be competent in decision making process and be able to translate policy into action programme and be knowledgeable in local government administration and development issues.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.13.1 Course Structure

Course Structure at 100 Level Local Government and Development Studies

Course Code	Course Title	Units	Status	LH	PH
GST 111	Communication in English I	2	C	30	-
GST 112	Logic, Philosophy and Human Existence	2	E	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 123	Basic Communication in French	2	E	30	-
GST 124	Basic Communication in Arabic	2	E	30	-
GST 125	Contemporary Health Issues	2	R	30	-
AMS 101	Principles of Economics	2	C	30	-
AMS 102	Basic Mathematics	2	C	30	-
AMS 103	Introduction to Computers	2	R	30	-
LGD 101	Elements of Government	3	C	45	-
LGD 102	Introduction to Local Government	3	C	45	-

LGD 103	Introduction to Sociology	3	C	45	-
LGD 104	Development Administration	3	C	45	-
LGD 105	Introduction to Legal Studies	2	C	30	-
LGD 106	Basic Statistics	3	R	45	-
LGD 107	Principles of Accounting	3	E	45	-
LGD 108	Human Resource Development	2	R	30	-
LGD 109	Elements of Business Administration	2	R	30	-
LGD 110	Human Geography	2	E	30	-
	Total	48			

Course Structure at 200 Level Local Government and Development Studies

Course Code	Course Title	Units	Status	LH	PH
GST 211	History and Philosophy of Science	2	E	30	-
GST 213	Environment and Sustainable Development	2	R	30	-
GST 222	Peace and Conflict Resolution	2	E	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
GST 224	Leadership Skills	2	R	30	-
LGD 201	State, Society and Economy	3	C	45	
LGD 202	Rural and Community Development	3	C	45	
LGD 203	Principles of Management	2	R	30	
LGD 204	Introduction to Development Studies	3	C	45	
LGD 205	Theories of Local Government	3	C	45	
LGD 206	Decentralization and Development	3	C	45	
LGD 207	Conflict Management	2	R	30	
LGD 208	The Nigerian Local Government Service	2	C	30	
LGD 209	Nigerian Government and Politics	3	C	45	
LGD 210	Planning and Development	2	C	30	
LGD 211	Elements of Administration	3	C	45	
LGD 212	Introduction to Local Government Law	2	R	30	
LGD 213	Intergovernmental Relations	2	R	30	
LGD 214	Administrative Law	2	R	30	
LGD 215	Non-Governmental Organizations	2	R	30	
	Total	47			

Course Structure at 300 Level Local Government and Development Studies

Course Code	Course Title	Units	Status	LH	PH
GST 311	Entrepreneurship	2	R	30	-
LGD 301	Comparative Local Government	3	C	45	-
LGD 302	Nigerian Local Government	3	C	45	-
LGD 303	Public and Development Finance	3	E	45	-
LGD 304	Local Government Finance & Budgeting	3	C	45	-
LGD 305	Public Sector Accounting	3	C	45	-

Please, forward your comment on any section of this document to the following email:

nucassessment@gmail.com

You can also call the following phone numbers: 08033145087, 08033201097

All comments should be received before 31st October, 2015

LGD 306	Project Management in Local Government	3	C	45	-
LGD 307	Urban Governance	3	C	45	-
LGD 308	Development Economics	3	C	45	-
LGD 309	Environmental Studies	3	R	45	-
LGD 310	Research Methodology	3	C	45	-
LGD 311	Nigerian Economy	3	R	45	-
LGD 312	Population Studies	3	C	45	-
LGD 313	Social Welfare Administration	2	R	30	-
LGD 314	Extension Services in Local Government	2	R	30	-
LGD 315	Local Government and Basic Education	2	R	30	-
LGD 316	Social Mobilization in Local Government	2	R	30	-
	Total	46			

Course Structure at 400 Level Local Government and Development Studies

Course Code	Course Title	Units	Status	LH	PH
LGD 401	Report Writing	3	C	45	-
LGD 402	Research Project	6	C	-	270
LGD 403	Policy Analysis	3	C	45	-
LGD 404	Policy Implementation and Evaluation	3	C	45	-
LGD 405	Public Enterprises Management	3	C	45	-
LGD 406	Workshop in Local Government Administration	3	C	45	-
LGD 407	Issues in Development	3	C	45	-
LGD 408	Gender and Development	3	C	45	-
LGD 409	Participatory Methodologies	3	C	45	-
LGD 410	Strategies for Sustainable Development	3	C	45	-
LGD 411	Local Government Accounting	2	R	30	-
LGD 412	Local Government Personnel Management	2	R	30	-
LGD 413	Auditing and Investigation	2	R	30	-
LGD 414	Labour Relations in Local Government	2	R	30	-
	Total	41			

3.13.2 Course Synopses

100 Level Courses

LGD 101- Elements of Government (3 Units: LH 45)

The course explores the concept of politics, what is politics, is there a science of politics? What is government and scope of government? The course also discusses the subject matter of politics, concept of state, sources of conflict and Conflict resolution in politics. Similarly the course structure examines forms of government, sovereignty and its implication, rule of law, citizenship, separation of powers, supremacy of parliament: its principles and limitations, delegated legislation and finally Nigerian independence and its character, as well as the independence constitution of 1960 and subsequent constitutions.

LGD 102- Introduction to Local Government (3 Units: LH 45)

This course is an introduction to the concept and principles of decentralization in government (De-concentration and Devolution). This is followed by definition and characteristics to the discussion of political and organizational structures of local government people's participation in policy making process at grassroots level; management of resources and intergovernmental relations. The course ends with a brief look at how local governments operate in Britain, France and the United States of America.

LGD 103- Introduction to Sociology (3 Units: LH 45)

The course is aimed at introducing the students to sociological concepts such as norms, deviance and culture-shock. The attempt will be to prepare the minds of students towards understanding the fundamental basis of crisis. Consequently topics like, social classes and religious tolerance will be treated.

- What is sociology
- Methods of sociological research
- Status & Roles
- The concept of class
- The Marxist Doctrine.

This course shall also seek to expose students to the understanding of the sociology of African societies. To achieve these objectives, the course explores the following areas and concepts; social groups and social organization in Africa such as the Family, Kinship and Descent Groups, Ethnic Group, Age-grade, Sex grouping Associations and Ethnic Unions, Social Institutions: Marriage family and Kinship in Africa; types and characteristics, Economic systems of Pre-colonial Africa; Religion in African Societies; Importance of Land and Kinship ties, subsistence economy, settler Agricultural and Nomadic economic systems; colonial Economic system. Socialization in Africa; role of the family, community and other institutions. Roles in African society and social class determinants; culture. Finally the course will examine social stratification and social mobility in Africa and social conflicts and social control in Africa.

LGD 104- Development Administration (3 Units: LH 45)

The course deals with the theoretical aspects of Development and Administration, its coverage extends to the meanings of development and under-development, concept of development, approaches to the theory of development, history of planning in the developing countries, the economic environment, socio-cultural environment, the

dimensions of development administration, bureaucracy and development administration and National Development Planning etc.

LGD 105 – Introduction to Legal Studies (2 Units: LH 30)

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.

LGD 106 – Basic Statistics (3 Units: LH 45)

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.

LGD 107 – Principles of Accounting (3 Units: LH 45)

Book-keeping, Preparation of Ledger Accounts, Trial balance, Profit and Loss Account, Income and Expenditure Account and Balance Sheet Analysis and Interpretation of various financial and accounting statements. Cost accounting. Fixed and Variable Costs; Standard costs; techniques for cost estimation and control. Management Accounting Profitability/Planning and Measurement.

LGD 108 – Human Resource Development (2 Units: LH 30)

This course is to meet the challenges of development. The general theme here is towards an integrated national a strategic approach to accelerate the building of an effective workforce of organizations policy on human resources development and utilization in Nigeria. Human resources development in the future should emphasize a number of factors in the environment that will affect work system. Using these principles as a base, this unit will examine the concepts and theories of human resource utilization; employment and labour policy in Nigeria; human resource planning, and productivity improvement.

LGD 109 – Elements of Business Administration (2 Units: LH 30)

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.

LGD 110 – Human Geography

(2 Units: LH 30)

The course addresses issues such as population and population growth, economic development of countries, agriculture, industrialization, urbanization, migration, relationship between physical features and human development, the environment, the West African Sub-region and ECOWAS

200 Level Courses

LGD 201-State, Society and Economy

(3 Units: LH 45)

This course looks at the relationship between the State and the Economy. In this relationship, we would like to understand the way state power and state apparatus is being conditioned by the economic base. We want to understand the type of link between those who control state power and their economic interest. Issues like control and ownership of the means of production and how resources are distributed among various classes within the policy will be examined. Students will be able to analyse policies based on whose interest a particular policy is serving and why. This will then be linked with the issues of development and underdevelopment in the country.

The course therefore is intended to focus on:

- 1) Classical theories of state and society:- The evolution of societies, the nature of the growth of civilization, historical materialism, the class struggle, the role of ideas in history. From community to society, political systems and political change.
- 2) Modern theories- functional analysis, the sources of societal powers. The cybernetic analysis of change, a Neo-evolutionist approach towards a theory of social conflict. The demographic transition, social stratification, the varying structure of the ruling class.
- 3) Pre-industrial societies, industrial societies, the economy of complex societies, the organization of production political life, socialization, social control, the urban environment.
- 4) State, society and ideology, education, religion, groups and organization, crime, formal and informal institutions.
- 5) The State as a centre of sympathy and cooperation. The State and other associations.

LGD 202 - Rural and Community Development

(3 Units: LH 45)

In this course basic principles and techniques of self help and community development will be investigated from a comparative perspective with particular reference to Nigeria and other Third World countries. The link between development and ideology; self reliance and self-sustaining; second and third national development plans; sources of finance and capital accumulation; agricultural growth and rural development; co-operative and marketing boards; processes of urbanization; employment structure: trade unions; introduction to urban and rural development administration. Processes of coordinated and concerted action as well as improvement of skills in public relations will be emphasized.

LGD 203 -Principles of Management

(2 Units: LH 30)

This course is aimed at exposing the students with an insight into organization behaviour (OB) and management processes, in the setting of governmental administration. Additionally, the course is intended to develop in the students a professional competence in applying tools and techniques of management, Management principles and theories to Administrative tasks. Therefore, the student will be equipped to be able to make a

distinction between the concepts of management and administration, understand the functions of management and the theories of management i.e. the Early Management School, the Human Relations School and the Behavioural School of Thought.

LGD 204 -Introduction to Development Studies (3 Units: LH 45)

The Meaning and Scope of Development Studies, Theories of Development, Development Studies and its Interdisciplinary nature (Interdisciplinary Approach to Development Studies), Public Policy and Development in Nigeria (An Overview), Some Contemporary Issues (concerns) in Development Studies (An Introduction), to include Population and Development, Gender and Development, Environment and Development, HIV/AIDS, Poverty, Governance issues, Donor Agencies and Development.

LGD 205- Theories of Local Government (3 Units: LH 45)

This course is concerned with the philosophical considerations, political beliefs, and values underlying the division of political power and administrative functions between the Central and Peripheral governments in a country. It concentrates mainly on the needs of which power is to be exercised at the peripheral level and on the ways in which the values will be served. These are the constitutive principles of local government systems. In specific terms, the subject takes a look at such issues as the meaning, types and objectives of decentralization, popular participation; good grassroots level; political education and mass mobilization; intergovernmental power relations and politics of local government in developing countries.

LGD 206 -Decentralization and Development (3 Units: LH 45)

The aim of this course is to examine the meaning of, and relationship between decentralization and development in theory and practice, with particular reference to developing countries. The course exposes students to the meaning, types and values of decentralization such as direct access to government and government to the people, prevention of bureaucratic bottleneck at national or central government level, elimination of managerial irresponsibility and stimulation of popular participation in development.

LGD 207- Conflict Management (2 Units: LH 30)

Conflict management is gaining currency in local and international arena. Both national government and international agencies pump resources into the study of conflict and its management. In Nigeria for example various tiers of government have set up committees on conflict resolution e.g. in 1998, the then Head of State set up a conflict management committee to resolve crisis arising from boundary, ethnic and religious conflicts. This has become a perennial problem. This course is therefore intended to guide students to understanding and appreciating the discussions of conflict and conflict management.

LGD 208 -Nigerian Local Government Service (2 Units: LH 30)

This course examines the bureaucratic nature of civil services including their structure, organization, roles and responsibilities of personnel, etc. in line with the theory of the bureaucracy. However, it will move beyond this to examine the functionality of such arrangement in terms of output and productivity and effective delivery of government programmes. At the end, we shall appreciate how development oriented these service are. As a matter of interest too, a comparison of both services will be made.

LGD 209- Nigeria Government and Politics (3 Units: LH 45)

This course is to equip students with the nature, character and essence of Nigerian governments and politics such that students can well appreciate the present situation and the evolution of governments and politics in Nigeria, as well as the attendant struggle for power and control. This is undertaken through a conception and presentation of pre-colonial Nigeria and its systems and forms of government, politics and administration; colonial domination and imposition as well as its administrative, economic and political policies. Lastly the course will address the nature of neo-colonial Nigeria and the inherited problems and power struggle that characterized the society.

LGD 210- Planning and Development (2 Units: LH 30)

This subject introduces students to one way of allocating scarce resources of a national or a part thereof to competing needs in order that the level or standard of living of people is raised from time to time. It is concerned with the process of expanding the range of economic values and social choice to individuals and a nation or parts of a nation so as to free them from dependence and misery. In specific terms, the subject touches on areas like distinction between development and growth, causes or factors responsible for economic backwardness, factors of production in an economy, meaning and goals of development planning, process of development planning, participation in planning, types of modern planning (perspective and Rolling Planning), Relationship between Planning and Budgeting.

LGD 211- Elements of Administration (3 Units: LH 45)

The focus of this course is on the basic of principles of Public Administration such as, its Nature & Scope and its relation with other social science, organization concepts such as hierarchy, Span of control, centralization and Decentralization, Delegation of Authority, staff and - Personnel such as forms and processes of Training and Staff Development. Other areas include the underlying causes of bureaucracy, the problem of Efficiency in the Public Service and suggestions for improvement.

LGD 212 - Introduction to Local Government Law (2 Units: LH 30)

The course is designed to acquaint the students with the basic principles of law and the legal aspects of local government administration. The topics of discussion will include the definition and classification of law, the sources of Nigerian Law, the concepts of rule of law and separation of powers, the doctrine of ultra vires, and its applicability to local government administration. The course will also discuss the legal framework of local government administration in the light of the provisions of the Constitution as modified by the Decree of 1984 and the relevant provisions of the Local Government Edicts of the various states.

LGD 213- Intergovernmental Relations (2 Units: LH 30)

This course begins with an introduction to the concept of Intergovernmental Relations, particularly within a Federal Framework like Nigeria. Brief highlights of different types of governmental structures will be discussed.

LGD 214- Administrative Law (2 Units: LH 30)

The course consists of a discussion on the Nigerian Legal System and the Constitutional Law and Administrative Law of Nigeria. It includes an examination of the meaning and classification of law and the sources of Nigerian Legal System. Under Constitutional Law, the relevant provisions of the Constitution as modified by the Decree of 1984, with

emphasis on the principles of federalism, separation of powers and the provisions relating to local government system, will be discussed. Under Administrative Law, the topics will be discussed primarily through case law method and will include the scope and relevance of administrative law, delegated legislation, adjudicatory and discretionary powers of the administration, judicial control of administrative action and the governmental liability in tort and contract.

LGD 215- Non Governmental Organisations (NGOs) & Local Governments

(3 Units: LH 45)

The effectiveness of Non-governmental organization in working with various local communities for implementation of sustainable social development projects is widely recognised. The main purpose of this course therefore is to explore the roles and activities of NGOs in Nigerian local governments. The areas to be covered include; Definitions, Objectives and Principles of NGOs, Structures and Compositions of NGOs, Development NGOs, Trend and Development of Domestic NGOs, Donors and their specific programmes and targets and Problems and Prospective of NGOs in Nigeria.

300 Level Courses

LGD 301 - Comparative Local Government

(3 Units: LH 45)

This course is designed to provide students with advanced knowledge of the operation of local government systems in different parts of the world with particular emphasis on the United States of America, Great Britain, France, China, India, Tanzania and Nigeria. In specific terms, the course focuses attention on the philosophical background of decentralization by devolution, the meaning, objective, structure and functions of local government, types of local government systems, popular-participation in local government and local government development,, local government finance, local government staff, local government and politics, central-local government relationship; the workings of local government administration such as planning, budgeting, resource management, service-delivery and public relations.

LGD 302 - Nigerian Local Government

(3 Units: LH 45)

The course attempts to familiarize the students with issues on administration and government at local government level in Nigeria. Principally this will involve an examination of the changes that have taken place at this tier of government. Attempt will be made to highlight the philosophical basis for these changes and their practical relevance to our day to day life.

LGD 303 – Public and Development Finance

(3 Units: LH 45)

Development finance is the topical issue in the field of public financial management. Many of the difficulties which obstruct the economic progress of low-income countries call for solutions by the public sector, yet the system of fiscal federalism of revenue allocation complicates and constraints the task of budgetary policy for development. For these reasons, the problems of development finance deserve special and separate consideration. The course objective is to expose students the public sector economy policies and how these achieved macro-objectives of governmental economic roles. The course outlines include:

- Theory of public sector economy.
- National Income Determination Models.
- Finance and Fiscal policy for development.

- Capital Formation and Economic Development.
- The concept of capital-output ratio.
- Fiscal and Monetary policies and Problems.
- Public sector spending and development.
- Resource mobilization for development.
- Infrastructure: Development and Finance.
- Income redistribution Policies and Problems

LGD 304-Local Government Finance and Budgeting (3 Units: LH 45)

This course focuses attention on major tools of financial management in the public service in general and in local governments in particular. These tools include the Perspective and Rolling Plans, the Annual Budget, the Financial Memoranda (F.M.) and other existing Financial Rules and Circulars. The course takes a critical look at these tools with a view to identifying weak points and areas of strength to assist local governments in managing their scarce financial resources. The course concludes with some emphasis on modalities of ensuring that there is probity and accountability in managing the finances of local governments.

LGD 305 – Public Sector Accounting (3 Units: LH 45)

The Course is divided into two sections. The first section covers areas related to public sector accounting, where the following areas are to be covered: financial information, social accounting, Budget & Budgeting Process, Budgeting Systems and Auditing and Investigation. The second section covers areas related to Business Accounting. It includes such areas as Profit and Loss Account, Principle of Double-Entry Booking, Trial Balance and Balance Sheet.

LGD 306- Project Management in Local Government (3 Units: LH 45)

This course examines a set of techniques, procedures and methods of planning, organising, monitoring and controlling cost, time and specifications of a development project. The components of this approach also include processes for organising project, teams, managing conflicts, and organisational structures and modern management systems to assist in implementing projects. The course is designed with three broad, though interrelated objectives: first to acquaint students with the essential elements of project evaluation; second, to guide through the basic principles of project appraisal and analysis, and third to acquaint students with the relevant tools essential for efficient and effective management of projects in particular public sector projects.

LGD 307- Urban Governance (3 Units: LH 45)

This course focuses attention on peculiarities of cities or urban centres in terms of population, heterogeneity of culture, conflicting and competing interests of various groups and the role of city government in resolving the conflicts or in satisfying group interests. The course tries to examine problems like over-stretching of social amenities; replacement of old and or damaged infrastructural facilities; social evils (drug abuse, immoral acts, juvenile delinquencies, prostitution etc) and the role of city government in handling these problems in developed and developing countries like the United States of America, Britain, India and Nigeria.

LGD 308 -Development Economics (3 Units: LH 45)

The course deals with overall process of development. Its focus is not only on methods of promoting growth and structural change but also issues related to Local governments and rural economy. Below are sub-themes of the course outline to be discussed:

- Economic Development:
- Theories of Economic Development:
- Measurement Criteria of Economic Development:
- Development Planning:
- Role of State in Economic Development:
- National Development Planning in Nigeria:
- Local Government in Nigeria and National Development:
- Problems of Economic Development: and
- Development Frontier.

LGD 309 – Environmental Studies (3 Units: LH 45)

Then Concept of Environment and Related Concepts, Types of Environment – Physical, Natural, Biophysical, Social; Factors threatening the Environment, Efforts at protecting the Environment: Environment, Policy and Institutional Framework, Donor Agencies and their Environmental Guidelines/Policies: Case Study of World Bank Projects, The Environmental Functions and Roles of Local Government in Nigeria, The Nature of Rural and Urban Environments, The Policy Maker as the guardian of the Environment in Local Government.

LGD 310- Research Methodology (3 Units: LH 45)

Meaning, Rationale and Scope of Research, Types of Research, Science and Scientific Research, Theories and Concepts, Hypothesis and Variables, Definitions, Methods of Data Collection – Systematic Observation, Sampling, Interviews, Questionnaires, Secondary Sources, Some basic issues in Data Analysis, Preparing a Research Proposal.

LGD 311-Nigerian Economy (3 Units: LH 45)

The Nigerian Economy is a course that intends to examine such features as; the major sectors with their characteristic features: the development of the economy over time and its problems; the major institutions and organs responsible for planning and shaping of policies that have gone into making the sectors and also the economy as at present; fiscal and monetary policies development in Nigeria. Some other topical issues and problems of the economy are also to be examined. Since the course is designed for students, conscious efforts would be made to make use of factual, Informative and useful statistical data drawn from the Federal Office of Statistics and CBN reports.

LGD 312 - Population Studies (3 Units: LH 45)

This course is about the study of Population as regards its characteristics, perspectives dynamics, development perspectives (including human resource development) and the role of local government in development. The meaning of population development; sources of population data, factor responsible for population change i.e. fertility, reasons for high fertility in developing countries etc. Mortality, Migration and Outline of World and Regional Population growth. The modules for this course have been developed through a UNDP Commissioned Programme:

LGD 313- Social Welfare Administration (2 Units: LH 30)

This course is meant to prepare students for social service work in the areas of education, health, housing, water supply, social welfare and youth development. It focuses on the theories, techniques and principles of planning, budgeting, implementation and evaluation of these services in urban centres and rural communities. The course looks at the availability and conditions of these services; population of the localities where these services are needed; people's efforts in providing them: cost of the service; maintenance and replacement cost; government plans for the service (success and failures); donor agencies and provision of the service; Case-studies and field-trips to cities in Nigeria.

LGD 314 - Extension Services in Local Government (2 Units: LH 30)

The course focuses on the process and methodology of taking some social and economic services to the doorsteps of producers and consumers in the fields of agriculture, health, community development, adult education and social welfare. Such services are designed to improve skills of producers (as in agriculture) and the living standard of consumers (as in health, adult education and social welfare). Areas to highlight in this course include- meaning, dimensions and purpose of extension services types of extension services; target groups of extension workers; qualities of extension workers, relationship between extension workers and their clients/consumers, methodologies of extension services, case studies and field trips by students.

LGD 315 - Local Government and Basic Education (2 Units: LH 30)

Primary Education has always constituted a knotty problem for Local Government. Local governments cannot avoid this function because it is a concurrent function. Different formula and indeed Reforms and Programs have been put in place in the past and the present. Yet it still continues to constitute a big stress on local government finance with little to show for quality of service. The course is aimed at taking students through these vicissitudes in basic education management and funding by local government and the changing institutional framework for management over time. Students will in turn appreciate the enormity of this function and how this can be handled.

LGD 316 - Social Mobilisation in Local Government (2 Units: LH 30)

This course is meant to expose students to the role of local government in creating awareness in people at grassroots level toward realisation and consciousness of potentials in themselves, opportunities to explore, threat to development and the need to collaborate with government to fight back the threats. The course takes a broad look at the meaning, dimensions and methods of social mobilisation in different societies (developed and developing, capitalist and socialist) with a view to distilling the ingredients that suit Nigeria in the 21st Century. Attempts is also made to show that government programmes for grass root development and empowerment of communities can only be sustained through effective social mobilisation by the level of government that is closest to the people.

400 Level Courses

LGD 401- Report Writing: (3 Units: LH 45)

This course is mounted to facilitate a more practical understanding and application of Research methods especially with regards to Proposal and Thesis or Project Writing. Students are taken through the steps in proposal writing and at the same time required to apply this to their topics at each stage. So, from statement of the problem, through

hypothesis to methodology, each student is expected to simultaneously develop his/her own proposal as each step is treated in class. At the end of the exercise the product is a rich developed proposal that ushers into the research process. Effort is also made to expand the students' knowledge and skills of data analysis involving hypothesis testing, tables, graphs, charts, statistical analysis and qualitative analysis. Requirements of a good academic essay or research like referencing style and conventions and procedures are equally emphasised. Students are also encouraged to read academic essays, past projects and reports to familiarize themselves with style, content, methodology, structure and organization of these works.

LGD 402- Research Project

(6 Units: LH 15; PH 235)

This course has a Six Credit Units and is designed for students to write their projects. It provides the format under which the students are expected to write their research project. At the end of the course the lecturers supervising the work are to grade the students' projects.

LGD 403 - Policy Analysis

(3 Units: LH 45)

The course seeks to explain the conceptual framework for analyzing public policy, how needs and problems are defined, how knowledge and assumptions about environment can shape policy, the role of concepts of efficiency, effectiveness and effort as evaluation criteria, how to assess policy impact, etc. It will also familiarize the students with the role of Nigerian Institute of Policy and Strategic Studies (NIPSS) and Nigerian Institute of international Affairs in policy analysis. At least, one policy decision will be taken from the following sectors for study, Agriculture, Education Industry and Housing.

LGD 404 - Policy Implementation and Evaluation

(3 Units: LH 45)

This course seeks to expose students to the process of translating policy objectives into concrete actions and assessment of policy-output in terms of cost, outcomes and the need for amendments to policy-objectives in the light of outcomes (intended and unintended effects). At the end of the course, students are expected to know the major strategies of policy implementation (contract, direct labour by an organisation and community efforts); resources required for policy-implementation (human, financial and material resources); project-planning and implementation; leadership qualities and team work during policy implementation; cost-benefit analysis of policies; public reaction to policy output; sustainability of policy objectives by beneficiaries.

LDG 405 - Public Enterprise Management

(3 Units: LH 45)

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.

LGD406 - Workshop in Local Government Administration

(3 Units: LH 45)

This course is designed to address topical issues in local government administration as they affect local government performance, (service delivery), resource management, people's participation in local government and intergovernmental relations. The course adopts the participatory methodology of teaching and learning, involving the following process: Introduction and discussion of issues in class by 3 lecturers. Each lecturer handles two topics, (18 Contact Lecture hours i.e. six weeks). Group assignments (Field

work) by students taking them to local governments and state agencies in charge of local government affairs. Each field work takes 2 weeks or 6 contact hours. Presentation of field work Reports in seminar sessions made up of students and the 3 lecturers (3 weeks i.e. 9 hours). Each seminar session takes 3 hours. Wrap up in one week (3 hours).

LGD 407 Issues in Development

(3 Units: LH 45)

Theoretical/Methodological Issues, Conceptions, Goals and Changing Strategies of Development, Poverty, Inequality and Development; Population Growth and Economic Development, Urbanization and Urban –Rural Migration, Human Capital – Education and Health in Economic Development, Agricultural Transformation and Rural Development, Environment and Development, Governance Issues, especially leadership and corruption, Improving the Capacity of Local Governments and Local Institutions to deal with Development Issues.

LGD 408 - Gender and Development

(3 Units: LH 45)

Meaning, Importance and Scope of the Subject, Gender Theories, Gender Mainstreaming (Meaning and Process), Gender and National Development, Specific Issues in Gender and Development – Gender and Agriculture, Gender and Health, Gender and Education, Gender and Environment, Gender and Politics, Gender and Rural Development, Promotion of Gender Issues by Donor Agencies and NGOs, The Role of Local Government in the Promotion of Gender Issues.

LGD 409 Participatory Methodologies

(3 Units: LH 45)

Participatory Development, Participatory Approaches, Participatory Rural Appraisal (PRA), Participatory Planning and Programming, Participatory Monitoring and Evaluation (PM & E), Community Driven Development (CDD).

LGD 410- Strategies For Sustainable Development

(3 Units: LH 45)

The Concept of Sustainable Development; Theories of Sustainable Development, Government Strategies for Sustainable Development in Nigeria, International Donor Programme Strategies, Sustainable Human Development, Problems of Sustainability at Local Government and Community levels; Lessons from successful experiences in Sustainability.

LGD 411-Local Government Accounting

(2 Units: LH 30)

The aim of this course is to familiarize students with the Accounting requirements of the Financial Memoranda (FM). This would be done through the understanding of these requirements and the practical application of the specified forms of accounts.

Specifically, the course will address the following:

- The scope of the Financial Memoranda for use in Local Government;
- Definitions used in the FM;
- Functions of Key Officers controlling Votes in Local Government;
- Introduction to the basic accounting forms used in the FM;
- Structure of Local Government Accounts & Financial Records;
- Purpose and Methods of Keeping Local Government Accounts;
- Financial Control in Local Government;
- Local Government Estimates;
- Books and Records of Accounts e.g. Cash Book, Cash Survey, Bank Reconciliation, Monthly Financial Statement and Balance Sheet; and

- Abstract of Revenue and Expenditure etc Taxes, Tax Management and Accounting Entries.

LGD 412- Local Government Personnel Management (2 Units: LH 30)

The course focuses on the main issue of human resource management at the third tier level of government. The following topics are of interest at this level: What is personnel management and its significance in relation to achieving the broad goals of local government; Education and training aspect of human resources, incentives for raising productivity. Additionally the significance of developing a personnel policy system, job description and analysis, recruitment, selection and placement, training and performance appraisal, promotion, transfers and separations, wages and salaries administration, discipline will be discussed. The junior and senior staff management committees including of course the Local Government Service Commissions shall be interested in this discussion.

LGD 413 – Local Government Auditing And Investigation (2 Units: LH 30)

The course is an examination of the principles and practices of corporate business accounting and their application to the requirements of the Local Government system. The application of costing and stores accounting procedures in Local Government's accounting for revenue, recurrent and capital expenditure, the preparation, presentation and interpretation of periodic and annual financial statements (provisions in the new constitution); the place of management accounting and PPBS in Local Government; internal and external audit of the accounts of local government, management auditing, examination of concept and practices that can lead to modernization of Local Government Accounting arrangements/systems.

LGD 414- Labour Relations In Local Government (2 Units: LH 30)

The course examines the following issues; Structure and process of industrial Relations, pattern of industrial Relations, the Nigerian experience, industrial Bureaucracy, Trade Union Relations, Disputes, Conflicts and Settlement, Social Classes and Industrial Order, The Negotiation Process, Trade Unions in the Political Climate, Patterns of Collective, Bargaining, Joint Consultation, The Recognition and Procedural Agreement, the Redundancy Agreements. Social aspects of Industrial Employment, Personalities and social Relations, Effect of Leadership on Joint Consultation, Attitudes of Joint Consultation, Committee Structures, Technical and Economic Conditions, Social Aspects of Industrial Employment, Economic Policy and Union Activity, Public Policy and the Labour Union. The course shall also examine the role of NULGE in Local Government Administration, Union activities and the Local Government Management.

3.14 MANAGEMENT TECHNOLOGY

Philosophy, Aims and Objective of the Degree programme

To produce trained manpower in the field of Information Technology who are able to contribute to the management of production, industry and transport.

Admission and Graduation Requirement

As provided for in the general admission and graduation requirements

Learning Outcomes:

Regime of Subject Knowledge

The product of this programme should acquire and be able to apply theoretical knowledge to create and manage technology.

For Competencies and Skills and Behavioural Attitudes as they relate to Attainment Levels, Resource Requirements for Teaching and Learning, refer to Section 1 of this Document.

3.14.1 Course Structure

Course Structure at 100 Level Management Technology

Course Code	Course Title	Units	Status	LH	PH
MTC 101	Elementary Mathematics I	3	R	45	-
MTC 102	Elementary Mathematics II	3	R	45	-
MTC 103	General Physics I	3	R	45	-
MTC 104	General Physics II	3	R	45	-
MTC 105	General Chemistry I	3	R	45	-
MTC 106	General Chemistry II	3	R	45	-
MTC 107	Biology for Physical Sciences	3	R	45	-
MTC 108	Workshop Practice I	1	C	-	45
MTC 109	Workshop Practice II	1	C	-	45
MTC 110	Engineering Drawing I	2	C	15	45
MTC 111	Engineering Drawing II	2	C	15	45
MTC 112	Science, Technology and Society	1	C	15	-
GST 111	Communication in English I	2	C	30	-
GST 112	Logic Philosophy & Human Existence	2	E	30	-
GST 113	Nigerian Peoples and Culture	2	R	30	-
GST 121	Use of Library, Study Skills and ICT	2	C	30	-
GST 122	Communication in English II	2	C	30	-
GST 125	Contemporary Health Issues	2	R	30	-
	Total Units	44			

Course Structure at 200 Level Management Technology

Course Code	Course Title	Units	Status	LH	PH
MTH 201	Mathematical Methods I	3	C	45	-
STA 202	Statistics for Physical & Engineering Sciences	E	C	45	-
MTC 203	Applications of Computer	6	C	30	180

MTC 204	Workshop Practice III	1	C	-	45
MTC 205	Economics I	3	C	45	-
MTC 206	Economics II	3	C	45	-
MTC 207	Engineering Drawing III	2	C	15	45
MTC 208	Applied Mechanics	3	C	45	-
MTC 209	Elements of Management	3	C	45	-
MTC 210	Introduction to Accounting	3	C	45	-
MTC 211	Automotive Engine *	3	C	45	-
MTC 212	Principles of Transport	2	C	30	-
MTC 213	Industrial Psychology	2	C	30	-
MTC 214	Introduction to Business	3	C	45	-
MTC 215	Business Communication	2	C	30	-
GST 211	Environment & Sustainable Development	2	R	30	-
GST 223	Introduction to Entrepreneurship	2	R	30	-
	Total Units	46			

Course Structure at 300 Level Management Technology

Course Code	Course Title	Units	Status	LH	PH
MTC 301	Human Resource Management	3	C	45	
MTC 302	Financial Management	3	C	45	
MTC 303	Engineering Economy	2	C	30	
MTC 304	Statistical Method in Transport	2	C	30	
MTC 305	Transport Technology and Systems*	2	C	30	
MTC 306	Economic Geography	2	C	30	
MTC 307	Urban Planning*	3	C	45	
MTC 308	Transport Geography*	3	C	45	
MTC 309	Physical Distribution Management*	3	C	45	
MTC 310	Transport Economics	3	C	45	
MTC 311	Marketing Management	3	C	45	
MTC 312	Operations Management	4	C	60	
MTC 313	Materials Management	3	C	45	
MTC 314	Management Theory	2	C	30	
MTC 315	Management and Control of Transport *	2	C	30	
MTC 316	Industrial Economics and Management**	2	C	30	
MTC 317	Industrial Location**	3	C	45	
MTC 318	Economic Pricing of Public Utilities**	2	C	30	
MTC 319	Introduction to Cost and Management Accounting**	3	C	45	
MTC 320	Commercial Law	3	C	45	
MTC 321	Elements of Management	3	C	45	
MTC 322	Elements of Government	3	C	45	
MTC 323	Research Methods	3	R	45	
GST 311	Entrepreneurship	2	R	30	-

	Total Units	64			
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Course Structure at 400 Level Management Technology

Course Code	Course Title	Units	Status	LH	PH
MTC 401	Structure of Nigerian Economy	3	C	45	
MTC 402	Introduction to Project Management	3	C	45	
MTC 403	Operations Research I	3	C	45	
MTC 404	Technical Report Writing	2	C	30	
MTC 405	Computer Applications in Transport*	3	C	45	
MTC 406	Transport Evaluation and Finance*	3	C	45	
MTC 407	Research Methods in Transport*	3	C	45	
MTC 408	Road Passenger Transport Management*	4	C	60	
MTC 409	Rail Transport Management*	3	C	45	
MTC 410	Quality Control**	3	C	45	
MTC 411	Systems Engineering**	3	C	45	
MTC 412	Industrial Attachment I	4	C	60	
MTC 414	Research Project	6	R	-	270
	Total Units				

Course Structure at 500 Level Management Technology

Course Code	Course Title	Units	Status	LH	PH
MTC 501	Operations Research II	3	C	45	
MTC 502	Transport Planning*	4	C	60	
MTC 503	Law of Business and Carriage	3	C	45	
MTC 504	Air Transport Management*	3	C	45	
MTC 505	Industrial and Labour Legislation	3	C	45	
MTC 506	Shipping Management*	3	C	45	
MTC 507	Ports Planning and Administration*	3	C	45	
MTC 508	Transport Infrastructural Planning*	3	C	45	
MTC 509	Principles of Insurance in Transport Industry	3	C	45	
MTC 510	Road Freight Transport Management*	3	C	45	
MTC 511	Intermodal through Transport	2	C	30	
MTC 512	Law	2	C	30	
MTC 513	Computer-Based Project Management*	2	C	30	
MTC 514	Development Planning and Projects**	3	C	45	
MTC 515	Project Formulation and Appraisal	3	C	45	
MTC 516	Forecasting and Planning Techniques*	3	C	45	
MTC 517	Project Planning and Control**	3	C	45	

MTC 518	Project Finance and Contracts Management*	3	C	45	
MTC 519	Research Project	6	C	90	270
	Total Units	55			

* For specialization in Transport Management Technology only.

** For specialization in Project Management Technology only.

3.14.2 Course Synopses

100 Level

MTC 101 Elementary Mathematics I (3 units, LH:45)

Number systems. Indices, surds and logarithms. Polynomials. Remainder and factor theorems. Polynomial equations. Rational functions. Partial fractions. Fields. Ordered fields. Inequalities. Mathematical Induction. Permutations and combinations. Binomial theorem. Sequences and series. The quadratic equation and function. Relation between the roots and the co-efficients. Complex numbers. Addition. Subtraction, Multiplication and division. Argand diagram. De-Moivre's theorem, n-th roots of complex numbers. Elementary set theory. Venn diagrams and applications. De-Morgan's laws. Trigonometry. Elementary properties of basic trigonometric functions. Addition formulae and basic identities. Sine and cosine formulae. Half angle formulae. Area of a triangle. Solution of trigonometric equations. Inverse trigonometric functions. Functions. Concept and notation. Examples. Composition, Exponential and logarithmic functions. Graphs and properties. Limits and continuity. Techniques for finding limits. The derivative. Calculation from first principles. Techniques of differentiation. Chain rule. Higher order derivatives. Extremum problems. Mean-value theorem. Applications. Indeterminate forms and L' Hospital's rule. Taylor's and Maclaurin's series. Curve sketching. Integrations as the reverse of differentiation, as area, as limit of finite sums. Definite integrals. Properties of definite integrals. Applications.

MTC 102 Elementary Mathematics II (3 units, LH:45)

Transcendental functions. Hyperbolic functions. Inverse functions. Logarithmic. Differentiation. Methods of integration. Integrational 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 co-efficients. 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.

MTC 103 General Physics I (3 units, LH:45)

Mechanics: Space and time, units and dimensions; vectors; Kinematics, Newton's Laws; Galilean invariance; statics and dynamics of particles; universal gravitation; work and potential energy; conservation of energy and momentum; rigid bodies; fluid mechanics. Thermal physics; thermal properties, including elementary thermodynamics and Kinetic theory. Prerequisites. Credit in O.L. Physics and Mathematics and concurrent registration in MTH 101.

MTC 104 General Physics II (3 units, LH:45)

Electricity and Magnetism: Electrostatics: conductors currents; dielectrics; magnetic fields and induction; Maxwell's equations; electromagnetic oscillations and waves. Geometrical Optics: Geometrical methods applied to the optics of mirrors, lenses, and prisms.

MTC 105 General Chemistry I (3 units, LH:45)

Atomic structure and the periodic classification of the elements; ionic and covalent bonding including the effect of dipole interacting on Physical properties. Redox reactions and the concept of oxidation numbers; introduction to gas kinetics; introduction to nuclear chemistry. Solids and lattices structure; acid-base reactions; general principles of extraction of metals.

MTC 106 General Chemistry II (3 units:LH:45)

Physical and chemical equilibrium, elementary electro-chemistry and chemical kinetics. Survey of reactions of function group in aliphatic and aromatic compounds. Concept of hybrid bonds. Alkanes, alkynes, reactions of carbon – carbon multiple bonds; elimination and substitution reactions of alcohols and alkyl halides; addition and elimination reactions in benzene; hydroxyl groups and carbonyl compound, organic acids bases and derivatives.

MTC 107 Biology For Physical Sciences (3 units, LH:45)

General classification of animals and plants: experimental morphology; classical genetics – mendelism; molecular basis of heredity; mutation and natural selection; ecology and population dynamics; bio-engineering.

MTC 108 Workshop Practice I 1 unit, PH: 45

General : Use of engineering measuring instruments, e.g. calipers, gauges, etc. Introduction to hand tools e.g. practice in wood planners, saws, sanders and pattern making; sampling and sizing techniques of raw materials. Sheet-metal Work: Production of sheet products –layout, cutting and shaping, gas welding, soldering, brazing, fastening and assembly. Woodwork: Basic woodworking principles and tools – layout methods, cutting and evaluation, finished products.

MTC 109 Workshop Practice II 1 unit, PH:45

Industrial Safety: Behaviour analysis, safety consciousness. Survey of sources of common accidents. Accident prevention and control. Machine-shops Work: Lathe-work; instruction of metal working process, shaping, milling, grinding, drilling and metal spinning etc. Design of simple jigs and fixtures. Automobile Work: simple Automobile diagnosis and repairs.

Electrical Workshop Practice: Convention and application of colours codes and signs, etc. Use of the electrical tools, machines cables and conductors.

MTC 110 Engineering Drawing I 2 unit; LH 15; PH 45

Introduction to the use of drawing/drafting instruments, Descriptive geometry and geometric construction. Drawing, measuring, lettering and dimensioning objects in various positions. Principles of orthographic projections in the first and third angle.

MTC 111 Engineering Drawing II 2 unit; LH 15; PH 45

Isometric projection. Freehand and guided sketching. Sectioning conventional practice, conic sections and development. Methods of reading and reproducing drawings, graphs and charts. Interpretation of solids.

MTC 112 Science, Technology And Society 1 unit; LH 15

The Scientific Evolution of Man – Science, and need for science, history of science, classifications, modern scientific methods; Science and Man’s Environment – Terrestrial and Cosmic Life; Harnessing Science – Climate and vegetation. Production, processing, conservation, distribution; Energy Resources – solar, thermal, nuclear energy – fossil fuels, estimates of energy reserves in Nigeria. Key Revolutions in Technology – technology, electronics and computer technology, robotics and cybernetics, everyday applications; technology; history of technology, robotics and cybernetics, everyday applications; technology; history of technological evolution/practice in Nigeria, role of technology in the national economy; **Education for Technology** – Past, Present and future; Constraints in the Utilisation of New Technological Products – reliability, quality control, cost effectiveness, politics and environment; effects of merchandization consumerism; **Social Implication of Scientific Advances** – Science in the civilization of man, science and culture; society – social implications of scientific advances e.g. population explosion, environmental pollution; **Social Implications of Technology Research and Advances** – e.g. displacement of man by machines , space travel, threat of nuclear and neutron war, genetic research, energy crisis; **Ethics in Technology** – ethics, professionalism, legal aspects. 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).

200 Level

MTC 201 Mathematical Methods 3 units, LH: 45

Functions of two or more variables. Limits and continuity. Partial derivatives, directional derivative, tangent plane and normal line. Gradient. Chain rule. Total differential. Implicit functions. Jacobians. Inverse functions. Maxima and minima, Lagrange multipliers. Higher order derivatives. The Laplacian. Second derivative test for maxima and minima. Exact differentials. Derivative of integrals. Taylor’s theorem. Multiple integrals. Calculations of areas, volumes, centres of mass moments of inertia and etc. Infinite Sequences and Series. Test for convergence. Absolute and conditional convergence. Power Series.

engineering system models. Preparation of working drawings of parts and a given assembly. Preparation of pictorial and exploded views of assembly.

MTC 208 Applied Mechanics 3 units, LH 45

Statics: Forces on a particle and Rigid Bodies. Conditions for equilibrium: Moments and couples; Equilibrium of connected Bodies; Station; Canteneries. Kinematics; Rectilinear and curvilinear Motion; Simple Harmnic Motion; Dynamics; Units of Force and Mass; Kinetics of Particles and Particle Systems, D'Alambertis Principle; Moments of Inertia; Routhis Rule; Linear and Angular Momentum; Impulse Force and impulse Couple; Dynamic Equilibrium. Work and Energy; Work done by Forces and Couples; Potential and Kinetic Energy; Conservation of Energy. Practicals; Mechanics lifting and moving mechanisms.

MTC 209 Elements of Management 3 units, LH 45

Evolution of Management Thought and Practice. Different Schools of Management thought. Managerial function and processes. Organizational Management: Classical and Neo Classical theories: Contemporary organizational theories, Management by Objectives.

MTC 210 Introduction to Accounting 3 units, LH: 45

Book-keeping, Preparation of Ledger Accounts, Trial balance, Profit and Loss Account, Income and Expenditure Account and Balance Sheet Analysis and Interpretation of various financial and accounting statements. Cost accounting. Fixed and Variable Costs; Standard costs; techniques for cost estimation and control. Management Accounting Profitability/Planning and Measurement.

MTC 211 Automotive Engines 3 units, LH:45

Principles of Thermodynamics; thermodynamic properties and processes, first and second law, ideal gas and power cycles. Principles of Internal Combustion Engine; Principles of operation of four and two stroke engines; operation cycle; diesel and petrol engines power principles; cooling and lubrication systems; and power transmission system. Principles of service and maintenance; minor and major faults diagnosis and repairs of these faults; routine service and maintenance.

MTC 212 Principles of Transport 2 units, LH:30

Functions of transport. General characteristics of roads, railways, inland waterways, seaways, airways and pipelines. Location of road and rail terminals, seaports and airports. Services and facilities required at transport terminals. Principles in the design of units of carriage. Units of carriage by road, rail, sea, air and pipeline. Types of prime mover. Motive power and its influence on road haulage and rail transport. Aircraft power units. Financial and legal aspects of transport. Transport documentation.

MTC 213 Industrial Psychology 2 units, LH:30

Introduction to Social Psychology, the relation between Social and Industrial Psychology. Nature and Scope of Industrial Psychology; Psychology of Human Development and Personality; Social Psychology; Working in Groups, Group Dynamics and Effectiveness; work Integration: Social Skills in Supervision and Management; Community and National Behaviour; Psychology and Socio-technical systems; selection and Training Procedures.

MTC 214 Introduction to Business 3 units, LH:45

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.

MTC 215 Business Communication 3 Units, LH:45

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.

300 Level

MTC 301 Human Resources Management 3 units, LH:45

Evolution of personnel Management Function. The Role and responsibilities of Personnel Management in an Organisation. Man-power planning: Job analysis and description; Manpower Forecasting; Manpower Inventory; Recruitment and Selection Methods; Employee Appraisal and Compensation, Career Planning, Management Development and Training, Labour Legislation: Employee records Maintenance. Human Behaviour: Perception, Learning and Motivation. Theories of Personality: Attitude Formation, Group Dynamics: Factors affecting Group Performance: Group Decision Making and Conflict Resolution; Informal Groups, Leadership Styles and Their Effect on Performance, Strategies for Organisational Development and Growth.

MTC 302 Financial Management 3 units, LH: 45

The nature, scope and purpose of Financial Management; Sources and costs of short, medium – and long-term finance; sources and problems of new financing, capital budgeting; management of working capital. Analysis and interpretation of basic financial statements; business mergers and take-overs; determinants and implications of dividend policy, valuation of shares, assets and enterprises. Risks of Finance and methods of avoiding them. Banking systems and industrial finance, Mortgage Finance, Capital Structure of Nigerian firms.

MTC 303 Engineering Economy 2 units, LH: 30

Mechanics of time-value calculations and comparison of alternatives based on their equivalent annual worth, present worth and rate of return. Evaluations to determine preferred investment alternatives or replacement policy; financial considerations for private investments and benefit cost analysis for government projects. The economics of production: cost estimating and forecasting; time-cost trade-off; evaluation of operations involving people, materials and machines; productivity measurements.

Elements of transport geography. Transport in Africa, African railways; e.g. railways of the North, West, East, Central and Southern Africa. Regional groupings. Africa airways; analysis of inter-regional routes and linkages.

African seaports, their locations, growth problems and prospects. Geography of the sea, routes, canals and straights. The oceans of the world and continental shelves. The limitations of the coastal zones. Environment of sea transportation, political, economic and legal consideration. Famous sea ports of the world.

African highways and the issue of connectivity; the Lagos plan of action (transafrican highways, future and prospects).

MTC 309 Physical Distribution Management 3 units, LH:45

The concept of physical distribution management (PDM) and its significance in different industries. The sub- function of physical distribution management and the interaction between them; materials handling, freight transport, packaging. Warehouse location and management, inventory control, communication and data processing; integration and control of sub- functions. Information and communication systems; data processing and data banks for analysis of traffic demand, forecasting and performance; vehicle scheduling. Management aspect of physical distribution; the relationship of PDM to other business functions, e.g marketing; the structuring of costing systems; cost ratios; standards and selection of PDM criteria. Planning and managing a physical distribution system; Network planning techniques. The content and implication of physical distribution legislation in Nigeria.

MTC 310 Transport Economics 3 units, LH:45

The economic function of transport in the economic development of a country. The supply and demand characteristics of transport; travel pattern and demand models. Concept of competition, co-operation and complementary among modes. Economic characteristics of transport systems, speed, load factor, etc. Concepts of transport costs; cost estimating; standardized cost models and current costs. Commercial policy with regard to depreciation, substitution and utilization, cross-subsidization and unremunerative services.

MTC 311 Marketing Management 3 units, LH:45

The role of marketing in today's organization. Task and philosophies of marketing management. The marketing system. Applications to Nigeria. The distribution structure; physical distribution. Promotional strategy; Decisions; Brand strategy decisions. Pricing decisions and policies.

MTC 312 Operations Management 4 units, LH:60

Modern Production Environment: Classification of production systems; Product structure and Bill of materials; Demand forecasting; Aggregate planning; Master scheduling for High Volume Production; Operations sequencing and balancing; Planning and scheduling – Decision rules and effectiveness criteria. Maintenance planning and control.

MTC 313 Materials Management 3 units, LH:45

Materials purchase management; Organisation of materials purchasing department; Purchase procedures and records; Purchase price. Material control: ABC analysis; determination of stock levels re-order quantity. Stores organization; Types of

MTC 319 Introduction To Cost And Management Accounting**

3 units, LH:45

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.

MTC 320 Commercial Law

3 units, LH:45

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.

MTC 321 Elements of Management

3 units, LH:45

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.

MTC 322 Elements of Government

3 units,

LH:45

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.

MTC 323 Research Methods

3 units, LH:45

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria.

400 Level

MTC 401 Structure Of Nigeria Economy 3 units, LH:45

Analysis of development in the pre-colonial and post-colonial periods with regards to development of economic and social organization. Role of agriculture, industry, money and banking and international trade in the context of Nigeria's economic development. Growth of income, employment, wages and prices. Public development institutions. National Income and expenditure. Monetary and fiscal policies in Nigeria. Monetary institutions. Trade and transport systems. Contributions of sectors of the Nigerian economy to national output and the relationship between these sectors. Role of national institutions. Economic Development and social change.

Introduction to Economic History of Nigeria; Casual factors and theories of development. Population, labour and employment. Trade and investment. Industrialization strategy. Investment choice and Project Appraisal. Agricultural development. Money and Finance.

MTC 402 Introduction to Project Management 3 units: LH 45

The Nature of project management; Choice of product/service; Market research; Production planning and development; Choice of technology; Technical feasibility assessment; Economic analysis. Financial feasibility assessment; Evaluation of infrastructural facilities; Site selection; Social cost/benefit analysis; Project finance; Sources and cost of capital.

MTC 403 Operations Research I 3 units, LH:45

History of Operations Research (O.R.) Phases of an O.R. project. O.R. and its systems orientation. Linear programming model (Graphical only). Sensitivity analysis. Applications. Some variants of linear programming – the transportation model and the assignment model. Project planning and scheduling techniques. Critical Path Method (CPM) and Project Evaluation and Review Technique (PERT). Inventory control (Deterministic Case only).

MTC 404 Technical Report Writing 2 units, LH:30

Introduction to principles of effective communication, principles of technical writing, organisation and presentation of technical reports, feasibility studies, technical proposals; technical descriptions and instructions, technical correspondence; oral presentation of technical ideas; technical aids in presentation. Practical applications.

MTC 405 Computer Applications In Transport * 3 units, LH:45, PH:135

Introduction to computer systems; control, processing and input/output units, programme control, Assembler concept and instruction format, input/output programme segmentation and linkage, external sort/merging and merge algorithms. Date structures, stock queues, lists free and algorithms for their implementation. Basic techniques of design and analysis of efficient algorithms for internal and external sorting/searching. Algorithm for dynamic storage allocations. Data base management system design. Data banking in Transport Management.

Survey of existing packages in transport; vehicle routing packages, vehicle scheduling packages, arterial signalling, advance cargo information system (ACIS), geometric information system, Highway Development Model (HDM), ASCICUDA, etc.

MTC 505 Industrial and Labour Legislation 3 units, LH:45

Comprehensive treatment of all legislation dealing with creation/Operation of Industrial/Business Enterprises, all Labour/Employment Legislation and all Legislation dealing with settlement of Industrial Disputes.

MTC 506 Shipping Management* 3 units, LH:45

Trends in modern shipping and completion. Shipping and export; shipping and import; ownership structure; organisation of a shipping company; policy formulation and implementation; corporate planning in shipping. Distraction and control. Liner conferences. Tramps, types of charters and charter parties:-time, voyage and demise charter. The ship-broker. Freight rate, port dues and rate. Ship chartering, Policy formulation and implementation, corporate planning. Effect of external factors, e.g regulation, taxation, management techniques, control, operating cost. Ship management: ashore and afloat. Facilities required to ensure the smooth transfer of passengers and good at the port, transshipment and distribution of cargo. Effect of new technological developments and research. Political control and public attitudes. Control of sea pollution. The system of training and certifying navigation and engineering officers. Duties and responsibilities of ship's officers and crew. IMO, NMA, NCS, and other relevant international advisory and regulatory bodies.

MTC 507 Ports Planning And Administration * 3 units, LH:45

Goals of port planning. Port capacity and capability. Determination of berth and traffic optimality. Port planning stages; hydrological surveys, metrological surveys and geological surveys, site selection, traffic estimation, evaluation, master planning, implementation. Industrial port development. Social, economic and political considerations in port planning. Financing port development. Berth layouts. Quantitative techniques in port planning; e.g queuing theory, simulation and marginal use analysis. Administration of individual Nigerian merchant and Naval ports. Documentation procedures at the ports. Comparison of global practices in ports administration.

Development of airports; aircraft technological advances and their impact on the planning and design of airports; airport development planning; airport master plans air traffic and demand analysis, surface access and demand airport capacity, airport movements, environmental study, ground access; vehicle parking; economic and financial feasibility. Airports planning and development strategy in Nigeria.

The principal characteristics and organisation of airports. Airports of the world; comparisons of different airports, New technology in airports. The roles of airport management:- statistics and performance indicators. Quantitative techniques in airport planning, e.g queuing theory, simulation and marginal use analysis. Airport finance and administration; airports accounts and pricing policies. Airport coordinating; a review of coordination pattern worldwide.

MTC 508 Transport Infrastructural Planning 3 units, LH:45

Ways and routes: Design criteria and costs for different standards. Factors limiting traffic capacity, control systems and means of communication with, or controlling the vehicle enroute. Maintenance problems associated with tracts, highways, runways. etc. Terminals and interfaces, design, planning and operation of terminal handling one or more modes of transport simultaneously, design for optimum traffic flow to meet cyclic load demands, need for clear information display from a central source, contingency planning to meet operational emergencies.

MTC 509 Principles of Insurance in Transport Industry 3 units, LH:45

History and General Aspects of Insurance as regards the Transport Industry. Formation of Transport Insurance – Sea, Air and Land, Policy and its content. Premiums – Differed premiums, Additional premiums returnable premiums. Insolvency of the Insurer. Insurable interest. Cargo Interest, Hull Interest, Incidental Interest. Double insurance, Assignment, Proximate cause. Marine perils, Extraneous risks. Perils not covered. Attachment and Termination of risk. Time and Voyage Insurances. Different Voyage. Change of Voyage, Deviation. Excuse for deviation. Excuse for deviation and delay. Total and actual total loss. Constructive loss. Valued and unvalued policies. Salvage and salvage charges, Reinsurance. General Average Adjustment.

MTC 510 Road Freight Transport Management* 3 units, LH:45

Development of road freight transport in the world and Nigeria in particular; The highway codes and their effect on trucking operations. The vehicle, motive power, container and equipment; various designs and types; operating characteristics, economies of scale, palletization and containerization.

Categories of freight traffic and types of services e.g. trucking, distribution (Local, national and international), etc.

Management aspects; organization of trucking firms (public and private); size and scale problems; policy formulation and implementation, corporate planning. Direction and control; regulation and taxation marketing and commercial policies.

Operation practices; routing and scheduling of vehicles, staff and traffic; analysis of cost of operation and cost control methods, vehicle replacement, safety and security of vehicle and cargo. Lab: Project work.

MTC 511 Intermodal Through Transport 2 units, LH:30

Concepts of Unit loads, palletization and containerization and their technological advances, Development of container services, consortia, conferences, joint services, air, road, rail and sea; development in Nigeria, Management of through transport operations; role of (inter)national associations/organizations e.g. **IATA, ICAO, IMO, NSC, NMA** etc.

Management techniques e.g. operations research organization and method etc. Types of container, equipment and vessels/vehicle in use throughout; supply and demand characteristics.

Through transport operations; economies of scale, cross subsidization, leasing, documentation and application for information systems; public policy and regulations; international conventions; customs, health, **IMO** and bilateral government agreements.

Marketing and pricing of intermodal through transport services; research and future development in through transport.

MTC 512 Law 2 units, LH:30**

Common law and its development; Courts and remedies; General Survey of Decree 51 known as Companies Act 1968; Incorporation of Companies and incidental matters; Law of contracts; Sales and Rights of Parties; Partnership and Relations of Parents to Persons dealing with the partnership; Dissolution; Corporation – Characteristics; Organization and Dissolution; Security devices; Guaranty and Suretyship; Winding up and Bankruptcy.

MTC 513 Computer – Based Project Management 2 units, LH:30**
The application of computers to the solution of Project Management problems; Advanced Network analysis.

MTC 514 Development Planning And Projects 3 units, LH:45**
Plans and projects. Objectives of planning. Measures of profitability. Social cost-benefit analysis. Opportunity cost of capital. Social prices. Planning and cost-benefit analysis. Planning models. Policy instruments and development alternatives. The future of development planning.

MTC 515 Project Formulation and Appraisal 3 units, LH:45**
The project concept and project idea formulation, Scope of project evaluation. Project location and exhaustive cost analysis. Breakdown of project cost and investment expenditures. Types of benefits and benefit analysis. Profitability analysis. Simple rate of return method; pay-back period method; net present value method and internal rate of return. Financial analysis. Social consideration and assessment of success factors.

MTC 516 Forecasting and Planning Techniques 3 units, LH:45**
Nature of business fluctuation and Forecasting; Measurement and Data sources; Sampling techniques; Research design and Survey methods; Time series analysis and business fluctuation; Forecasting rates for an industry and individual business; Projecting the trend of business economically; Econometric method; Statistical inference; Input-Output analysis; Game theory; Building and Expenditure model; Topics in forecasting techniques; Management of Forecasting methods and Economic and Business activities.

MTC 517 Project Planning and Control 3 units, LH:45**
Disaggregated planning. Projects in the context of Development Planning. Cost benefit analysis of projects. Programming project execution. Applications of Critical Path Method (CPM) and Projects. Project control.

MTC 518 Project Finance and Contracts Management 3 units, LH:45**
Types and sources of capital for project financing; Models for Investment decision making; Cost of capital; Purchases Vs Leasing; Sales lease back Vs Hire Purchase; Project Appraisal and Performance Evaluation; Replacement strategies; Nature of contracts management; Stage by stage evaluation; CPM application to ensure early execution of contracts; Problems of contractor financed capital projects.

MTC 519 Project 6 units, PH:270
Developing students' skill in analysing and writing reports based on an empirical or library study of a specific subject matter or topic in relevant areas of Administration and Management Studies. Students should present a research-based report of not less than 2,000 words at the end of the session.

NOTE * For specialization in Transport Management Technology only.

****** For specialization in Project Management Technology only.

3.15 TAXATION (BSc)

3.15.1 Philosophy, Aims and Objectives of the Programme

Philosophy

The general philosophy of undergraduate training in Taxation is to 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 fields of Taxation Administration and Management. As a major fiscal policy instrument available to governments to regulate the economy, degree programme in Taxation will equip graduates with necessary knowledge in tax practice and administration as well as formulation of tax policy with a view to enhancing economic growth and development at both national and international levels.

Aims Objectives of the Programme

The major objectives of a Bachelor's degree programme in Taxation are to:

- f) To produce high level taxation manpower that can contribute to the development of taxation practice through researches and publications.
- g) Provide basic knowledge and skills needed for the understanding and analysis of problems related to the taxation and management of industrial, commercial, public and other human organizations;
- h) Equip students with knowledge and skills of decision making; especially the analytical skills needed for recognizing, defining and solving taxation problems;
- i) Develop in students, leadership and interpersonal relations skills in tax management.
- j) Provide training aimed at improving and upgrading the existing and potential manpower needed for national development.

3.15.2 Course Structure

COURSE CONTENT: 100 LEVEL FIRST SEMESTER

CODE	COURSE TITLE	CREDITS/ UNITS
ACC 111	Introduction to Accounting I	3
BFN 112	Quantitative Methods 1	3
HRM 111	Introduction to Behavioral Science I	3
BUS 111	Introduction to Business	3
ECO 111	Principles of Economics I (Micro)	3
POL 111	Introduction to Political science	3
GST 111	Use of English	2
GST 112	Philosophy and Logic	2
	TOTAL	22

100 LEVELS SECOND SEMESTER

CODE	COURSE TITLE	CREDITS/ UNITS
ACC 121	Introduction to Accounting II	3
BFN 122	Quantitative Methods II	3
ECO 121	Principles of Economics II(Macro)	3
ENT 121	Foundation Course in Entrepreneurial Studies	2
HRM 121	Introduction to Behavioral Science II	3
POL 121	Basic Forms and Organization of Government	3
GST 121	Peace Studies and Conflicts Resolution	2
GST 122	Nigerian Peoples and Culture	2
GST 123	History and Philosophy of Science	2
	TOTAL	23

200 LEVEL FIRST SEMESTER

COURSE CODE	COURSES TITLE	CREDIT/ UNITS
ACC211	Financial Accounting & Reporting I	3
BUS211	Principles of Management	3
BUS212	Business Statistics I	3
ECO211	Micro Economic Theory I	3
TAX211	Nigeria Legal System I	2
TAX212	Introduction to Taxation I	3
TAX213	Personal Income Taxation I	3
GST111/112	General Studies (Direct Entry only)	4
	TOTAL	20/24

200 LEVEL SECOND SEMESTER

CODE	COURSE TITLE	CREDITS/ UNITS
ACC221	Financial Accounting & Reporting II	3
ACC224	Accounting ethics and corporate Governance	2
BUS222	Business Statistics II	3
ECO221	Macro-Economic Theory II	3
TAX221	Nigeria Legal System II	2
TAX222	Introduction to Taxation II	3
TAX223	Personal Taxation II	3
GST121/122/123	General studies (Direct Entry Only)	6
	TOTAL	19/25

300 LEVEL FIRST SEMESTER

COURSE CODE	COURSE TITLE	CREDIT UNITS
ACC311	Intermediate financial Accounting & Reporting I	3
TAX311	Revenue Law	3
TAX312	Corporate Information system	3
TAX313	Business Law I (Mercantile law)	3
TAX314	Computer Application	3
TAX 315	International Taxation I	3
GST311	Entrepreneurship Development	2
	TOTAL	20

300 LEVEL SECOND SEMESTER

CODE	COURSE TITLE	CREDITS/ UNITS
ACC321	Intermediate Financial Accounting & Reporting II	3
BFN323	Public Finance	3
BUS322	Research Method in Taxation	3
ENL321	Business Communication	3
TAX322	Introduction to Computer	3
TAX323	Business Law II (Company Law)	3
TAX324	Business Taxation II	2
TAX325	International Taxation II	2
	TOTAL	22

400 LEVEL FIRST SEMESTER

COURSE CODE	COURSE TITLE	CREDIT UNIT
ACC412	Advanced Financial accounting & Reporting I	3
ACC 416	Oil and Gas Accounting	3
TAX411	Tax Research Project I	3
TAX412	Tax Audit and Investigations I	3
TAX413	Tax Management and Practice I	3
TAX414	Revenue Practice	3
TAX415	Tax Policy	3
	TOTAL	21

400 LEVEL SECOND SEMESTER

COURSE CODE	COURSE TITLE	CREDIT UNIT
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ACC422	Advanced Financial Accounting & Reporting II	3
TAX421	Tax research project II	3
TAX422	Tax Audit and Investigation II	3
TAX423	Tax Management and Practice II	3
TAX424	Indirect Taxation	3
TAX425	Ethical Issues in Taxation	2
TAX426	Oil, Gas and other Minerals Taxation	3
	TOTAL	20

3.15.3 Course Synopses

100 LEVEL FIRST SEMESTER

ACC 111: Introduction to Accounting I

3 Credits/Units

This foundation course in Accounting aims at exposing the student to basic techniques of classifying and recording the different types of costs and revenues associated with transactions and compiling simple financial reports. Topics covered include: Brief History of the development of accounting, definition, branches of accounting, users, uses and qualities of accounting information; basic accounting concepts, procedures and practices; measurement of assets, liabilities, income and costs, accounting equation, bookkeeping (books of primary entry, ledgers, bank reconciliation statements, etc); the trial balance; uses of suspense accounts, preparation of financial statements; differences between cash discount and trade discount, reserves and provisions, etc. conceptual framework for the preparation and presentation of financial statements, introduction to SAS 1 & 2 and other equivalent IAS, IFRS etc.

BFN 112: Quantitative Methods I

3 Credits/Units

This course deals with basic calculus necessary for analyzing and understanding many aspects of economic theory. A brief review of elementary algebra and geometry is desirable. Contents include the number system, exponents and roots, equations, simultaneous and quadratic equations, logarithms, functions of one variable, free optimization (maxima and minima) functions of several variables-partial differentiations, integral calculus. All topics are to include relevant business applications. The second aspect of this course introduces the students to the principles of production planning and control, concept, production systems, types of production management” decision making in production management, plant location, plant layout, product and process design and application of case analysis.

HRM 111: Introduction to Behavioral Science I

3 Credits/Units

This course introduces the students to the essence and foundations of the behavioral sciences. It exposes the student to relevant areas of knowledge in the fields of

psychology sociology, political science, economics, philosophy and history. It is designed to provide the students with the key concepts for understanding; describing, analyzing and predicting behavior in a variety of work settings, particular attention is paid to such issues as: the meaning and dimensions of behavior and emotions, the nature of individuals and individual differences, personality theories, motivation, perception and social behavior and interaction, and psychopathological states.

BUS 111: Introduction to Business I

3 Credits/Units

The objective of this course and BUS121 is to introduce the student to the elements of Business Administration. Topics covered include: concept and survey of Business, the modern business world, the composition, nature and function of the business organization as well as its role as a social and economic unit.

ECO 111: Principles of Economics 1 (Micro)

3 credits/Units

It is an introductory course on the macro-economic aspects of economic theory. Topics covered include the subject matter of economics and basic economic problems: national income accounting include elementary models of income and employment; money and banking; employment and unemployment; public finance including government budgets; international trade; balance of payments and commercial policies; development planning.

POL 111: Introduction to Political Science

3 Credits/Units

The course introduces students to the nature of politics, its organization and its study. Emphasis is placed on the foundation of politics as a system of political life. The course also acquaints students with the problem of application of the scientific method to the study of politics, to the history and various approaches of the subject matter and to a number of basic concepts in Political Science.

GST 111: Use of English

2 Credits/Units

Effective communication and writing in English. Study skills, language skill. Writing of essay, instructions on tense, sentence construction, outlines and paragraph. Logical presentation of papers; Phonetics; Instruction on lexis; Art of public speaking and oral communication; Figures of speech; Précis; and Report writing.

GST 112: Philosophy and Logic

2 Credits/Units

A brief survey of the main branches of philosophy, symbolic logic, special symbols in symbolic logic; condition, negation, affirmation, disjunction, equivalence and conditional statement of laws of thought. The method of deduction using of inference and grow conditions. Quantification theory.

100 LEVEL SECOND SEMESTER

ACC 121: Introduction to Accounting II

3 Credits/Units

Pre-requisite ACC111

More detailed treatment of topics discussed in ACC 111. Attention will be focused on the preparation and presentation of simple financial statements for sole trader, partnerships, and limited liability companies. There is also a discussion of the elementary accounting theory relating to depreciation and inventory valuation, end of year adjustments, introduction to manual, mechanical and electronic system of bookkeeping. Introduction to SASs, and IAS, IFRS etc.

BFN 122: Quantitative Methods II

3 Credits/Units

This course is an extension of BFN 112 and it is in two parts. The first part completes the course on calculus by examining functions of several variables. Specific topics include total differentiation, free optimization of functions of several variables and constrained optimization-method of substitution and Lagrange multipliers. The second part of the course concentrates on linear algebra-vectors direction and magnitude of growth and development in developed and developing countries such as Nigeria. The third aspect of the course handles further principles of production planning and control. Topics covered in this area include the following: planning, the nature and purpose of planning, strategic planning, premising forecasting and rules forecasting, demand forecasting, planning for production, linear programming models, planning, organizing and controlling the conversion process, the strategic rules of operations, some important trade up decision in manufacturing, operations analysis, planning for operations, job design, production/operation standards and work measurement

ECO 121: Principles of Economics II (Macro)

3 Credits/Units

This course is a continuation of ECO111. This is essential an introductory course, which focuses on microeconomic theory. Topics covered include the theory of production, factors of production, theories of demand, supply and pricing and output under perfect competition. Others are Monopoly, monopolistic competition and Oligopoly, the theory of distribution.

ENT 121: Foundation course in Entrepreneurial Studies

2 Credits/Units

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, resources utilization, strategy development and successful planning, implementing and launching of new business venture. Analysis of case studies and developing of detail business plan for starting and owning and enterprise.

HRM 121: Introduction to Behavioural Science II

3 Credits/Units

This is a continuation of BUS I2I. Attention here is focused on groups and group dynamics, the organisational work context of behaviour, power, politics and decision making in organisations, leadership and communication, organisation development and change, the structure and development of attitudes, morality, aggression and equity in society, and knowledge and its social as well as ideological basis. With the help of conceptual analysis based on experiential learning the student is helped to understand the behavioural foundations of organisational functioning.

POL 121: Basic Forms and Organization of Government 3 Credits/Units

The course identifies and introduces students to the basic forms of government and the variety of their organization. Various regimes are identified and compared in terms of their institutional similarities and the basic ideas on which the regimes are founded. Students are also introduced to the principles comparative government; and to the similarities and dissimilarities in political values, institutional arrangements, bureaucratic structures, leadership and administrative styles.

GST 121: Peace Studies and Conflicts Resolution 2 Credits/Units

Basic Concepts in the peace studies and Conflict Resolution, Peace as vehicle of unity and development, conflict issues, Root causes of conflicts and violence in Africa, Indigene/settler phenomenon, peace-building, Management of conflict and security. Elements of 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, e.t.c.

GST 122: Nigerian Peoples and Culture 2 Credits/Units

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: History and Philosophy of Science 2 Credits/Units

Man, his origin and nature of man, his cosmic environment, scientific methodology, science and technology in the society and service of man renewable and non –renewable man and his wasted resources. Environmental effects of chemicals, plastics, textiles, waste and other materials. Chemical and radio chemical hazards. Introduction to other various areas of science and technology.

200 LEVEL FIRST SEMESTER

ACC 211: Financial Accounting & Reporting I

3 Credits/Units

Pre-requisites ACC 111/121

Revision of trial balance, suspense accounts, adjustments and the preparation and presentation of final accounts. Also total/control accounts incomplete records, account of clubs and societies, farmers' accounts, voyage & solicitors accounts, inventory valuation and bills of exchange, electronic money transfer, detailed treatment of SAS 3, SAS 4 and equivalent IAS, IFRS etc.

BUS 211: Principles of Management

3 Credits/Units

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

BUS 212 Business Statistics I

3 Credits/Units

The emphasis in this course will be on descriptive statistics. Topics include: Organization and display of data, summation notation, measure of central tendency, and measure of dispersion, frequency, histogram, permutation and combinations. Elementary regression and correlation analysis, elementary probability, binomial and poisson distributions.

ECO 211: Micro-Economic Theory 1

3 Credits/Units

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

TAX 211: Nigeria Legal System 1

2 Credit Units

Definitions of Law, natures and functions of law, classification of law, kinds of justice, law and morality, description of criminal and civil procedures, substantive and procedure laws, and freedom, law and safety, law and legitimacy, law and sovereignty, legal reasoning and approach to problems, legal reasoning, in judicial process. Judicial precedent and hierarchies of courts, customary courts, district, Magistrate, Federal High Court, High Court, court of Appeal and Supreme Court. Interpretation of statutes,

vagueness, ambiguity, etc Sources of Law: Primary Sources: - (1) Statutory materials, judicial materials, subsidiary legislation (ii) Secondary Sources: - books, pamphlets, letters speech, interviews etc. and use of sources materials. Methods of Social Controls through law- panel methods, grievance/remedial methods, private arranging methods. Constitutive Methods, Administrative/Regulation Method, Fiscal Methods, Conferral of Social benefits Methods.

TAX 212: Introduction to Taxation 1

3 Credit Units

Taxation Principles: Tax as a creation of law, Chargeability of tax; Income chargeable. Definition of Trade, Business, Profession, Vocation, Test of Trade, Definition of employment. Differences between employment and engagements on contract. Revenue Income/Expense, Capital Income/Expense. Principles of Residence and permanent establishment. Measurement of Income, Income Recognition and accounting fiscal year.

Taxation of Income/Profit: Taxable income, Investment income and others. Allowable expenses, Qualifying Capital Expenditure, Capital Allowance, Non-Taxable income. Adjustment of income for tax purposes, Loss Relief, Change of Accounting date, Commencement rule and cessation rule of business. Withholding taxes, Capital gains tax.

TAX 213: Personal Income Taxation I

3 Credit Units

Taxation of Companies in Special Circumstances:

Insurance Companies: Unit Trusts, Mergers, Acquisitions, Takeovers and Restructuring, Non-Resident Companies, Air Transportation and Shipping, Industrial Development (Pioneer Legislation), Banks and other financial institutions. Agricultural Businesses.

Education Tax:

Persons Chargeable. Determination, assessment and collection of tax, Administration, objections and appeal procedures. Relationship with Companies Income Tax Act (CITA) and Petroleum Profit Tax Act (PPTA)

Treatment of Taxation in Companies Accounts

Capital Gains Tax

GST 111

2Credit Units

GST 112: Philosophy and Logic (Direct-Entry Students Only)

2 Credits/Units

A brief survey of the main branches of philosophy, symbolic logic, special symbols in symbolic logic; condition, negation, affirmation, disjunction, equivalence and conditional statement of laws of thought. The method of deduction using of inference and grow conditions. Quantification theory.

200 LEVEL SECOND SEMESTER

ACC 221: Financial Accounting & Reporting II

3 Credits/Units

Pre-requisite ACC211

Miscellaneous accounting topics including manufacturing accounts, consignments, goods on sale or return, royalties, containers, hire purchases and sinking funds. Introduction to the analysis and interpretation of financial statements, Ratio analysis-uses, limitations, standards of comparison; trend, percentage, common-size financial statements, vertical, horizontal, industry, intra and inter-firm analyses, factors to consider in firms analysis, cash flow statement, hire purchase. Treatment of SAS 18 and the equivalent IAS and IFRS.

ACC 224: Accounting Ethics and Corporate Governance

2 Credits/Units

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

BUS 222 Business Statistics II

3 Credits/Units

This course is divided into two parts, the first part which is the introductory aspect, introduces the students to Descriptive Statistics and Basic concepts in probability theory. The Descriptive part includes such topics as the construction and interpretation of Tabular Data. Visual Presentation of Data, Computer and Interpretation of various Measures of Location, Dispersion and price indices, Probability, Permutation and Combinations, conditional probability and Bayes theorem. The second part builds on the Basic Concept of probability theory and introduces the student to probability Distributions and Inferential Statistics. Topics include Visual Tabular and Algebraic Derivation and interpretation, Computation of Exception and Study of the Normal Distribution, and Chi-square Distributions. Topics in Interval Statistics include Estimations and their Properties, Confidence Internals and Hypothesis testing, plus elementary Regression.

ECO 221: Macro-Economic Theory 11

3 Credits/Units

The course deals with micro- economics at intermediate level. Theory of consumer behavior: utility approach, indifference curve approaches, topics in consumer demand; market structures output and pricing under various market structures (in developed and developing countries, such as Nigeria). Perfect Competition, monopoly, monopolistic, oligopolistic markets and the theory of distribution.

TAX 221: Nigeria Legal System II

2 Credit Units

Reception and application of English Law 1861 – 1960 Customary Law, Role of the Judiciary and History and Development of the Courts, Legal Aid and advice, Legal professional, Legal education in Nigeria. Superior and Inferior Court of Records, Appointment and tenure of Judges, Customary Courts of Reception Nigeria, Superior and Inferior Courts of Record, Appointment and Tenure of Judge, Customary Court of Appeal, Sharia Court of Appeal, tribunals (add thing relevant).

TAX 222: Introduction to Taxation II

3 Credit Units

Computation of Tax Liability of Individuals: Earned Income, Unearned Income, Reliefs.

Income Tax Aspects of Trust, e.t.c:

Trust, Settlement, Estates, Partnership: Commencement, Dissolution and New Admissions. Tax assessment and collection. Offences, Penalties and tax enforcement, Objections/Appeals Process. Other area covered by this course include:

Tax Administration; The constitutional powers of the three tiers of government to impose tax. The composition, rights, powers and functions of the various tax organs. The Joint Tax Board, the Federal Board of Inland Revenue, the State Board of Internal Revenue. The Body of Appeal Commissioners, Technical Committee of the Board (to include both Federal and States). The Judicial System.

TAX 223: Personal Income Taxation II

3 Credit Units

Topics covered in this area include: Withholding Tax, Value Added Tax: Characteristics, Valuable Goods and Services. Exemptions: Determination, assessment and collection of the taxes, Administration, Objections/Appeal Procedure, Offences and Penalties. Definition of Output and Input taxes and their respective mutual relationship.

Stamp Duties: Constitutional Distribution of jurisdiction amongst the tiers of Government in Nigeria. Transactions liable to stamp duties. Head of charges: Administration, Objections/Appeal Procedure. Custom/ Excise Duties: Definition, Administration, Assessment and Collection Procedures. Incentive Scheme such as :(a) Duty Drawback and (b) Manufacturing in Board Scheme. Sales Tax

GST 121/122/123: General Studies (Direct Entry Students only 6 Credits/Units

300 LEVEL FIRST SEMESTER COURSES

ACC311: Intermediate Financial Accounting & Reporting 1 3 Credit Units

Pre- requisite ACC 211/221

This course is designed to review the financial accounting courses studied up to ACC 221 and take the students into more difficult topics. The course will also acquaint the students with accounting procedures and financial control of international businesses. Topics include; partnership law and accounts including admission, dissolution and liquidation, joint venture, contract account, department and branch accounts, including foreign branches.

TAX 311: Revenue Law 3 Credit Units

This course talks about the Nature and Purpose of Taxation.

Definition of tax Differences between tax and other Public charges. Nature and objects of tax. General Principles of taxation. Sources and interpretation of tax law in Nigeria. Form of taxation in Nigeria. A Survey of legal framework of taxation in Nigeria.

Income Tax: General legal principles: Personal allowances, Residence. Employment income. Property income. Trust, Estate administration and settlement.

TAX 312: Corporate (Management) Information System 3 Credit Units

This is an appreciation course in computer application to management decision making. Topics include systems analysis, principles of systems design and documentation. Information needs of management, nature of management, decisions design and implementation of management information systems, systems software, multi-programming, etc. Application of management information systems, dbase management systems to typical business problems. Other topics include real-time and on-time systems networking, cost-benefit analysis evaluation, costing/pricing of computer services. Application of accounting software's.

TAX 313: Business Law I (Mercantile Law) 3 Credits/Units

The course aims principally to develop a basic working knowledge of the aspects of Nigeria and international legislation, which govern the conduct of business. Topics include: laws of contract, agency, sale of goods, hire purchase, and carriage of goods negotiable instruments, money lending, surety ship and guarantees, and basic provisions of the Nigerian Law covering insurance and banking institutions. An introduction to the source of Nigerian Law, the administration of justice in Nigeria, distinction between civil and criminal liability, real and personal property, etc. partnership law, the meaning of corporate personal and the doctrine of ultra vires.

TAX 314: Computer Applications 3 Credits/Units

This is a further appreciation course in computer application to management decision making. Topics include detail systems analysis, principles of systems design and documentation. Information needs of management, nature of management, decisions design and implementation of management information systems, systems software,

multi-programming, etc. Application of management information systems, database management systems to typical business problems. Other topics include real-time and on-time systems networking, cost-benefit analysis evaluation, costing/pricing of computer services. Application of accounting software.

TAX 315: International Taxation I

3 Credit Units

This course will discuss issues in Taxation like Residence (Individual residence. Ordinary residence. Domicile. Residence of Corporation. Tax Havens etc). Other areas include:

Enforcement of Foreign Residence Law: National Jurisdiction of courts.

Effects of Offshore Judicial Decisions: International Judicial Decision.

Foreign Income and Capital of Residents

The Remittance basis. Relief for unremittable foreign income. Transfer of assets abroad –attribution income. Offshore income gains, Capital gains tax.

CED 300: Entrepreneurship Development

2 Credits/Units

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

300 LEVEL SECOND SEMESTER

ACC 321: Intermediate Financial Accounting & Reporting 11 3 Credit Units

Pre-requisite: ACC 311

Topics include company accounts: Issue of shares and debentures, cash and script dividends, taxation in accounts, more advanced treatment of sinking funds purchases and sale of business, conversion into limited liability company accounting and control problem of multinational companies, transfer of dividends foreign exchange conversion

and translation of accounts of foreign branches and subsidiaries. Above topics will be treated with reference to both national and international standards.

BFN 323: Public Finance

3 Credit Units

This is an intermediate course. The topics covered include: government revenue and expenditure, size of government spending, consumptions and expenditure. The criteria for evaluating these issues of public goods and private goods, social balance, spill over etc. Revenue sharing, public debt and the application of 'Parieto' optimality to the issue of revenue allocation and Nigeria's experience in the light of different revenue allocation exercises

BUS 322: Research Methods in Taxation

3 Credits Units

The concept of Research and its purposes. Selecting a taxation research topic. Stating research problem. Setting research objective(s) and formulating hypotheses/research questions. Timing/scheduling of taxation research project. Ethical guidelines and protocols. Literature searching and critical review. Theoretical framework. Methods of data collection. Sources of data: Primary and secondary. Questionnaire and its administration. Planning and conducting interviews. Sampling techniques. Data editing, tabulation and presentation. Methods of Data analysis and interpretation. Referencing and bibliography. Report write up and submission.

ENL 321: Business Communication

3 Credits Units

This course is divided into four parts.

Part A: General Introduction to communication. Topics include: communication system, modes and networks: definition of communication, elements of communication process, differences among oral, written and non-verbal communication, formal communication system, vertical, horizontal and quasi vertical, semi-formal and informal communication systems, barriers and limitations to effective communication, analysis of attitude, feelings and objectives of self and other people to reference to conflict and conflict resolution, motivation to work as well as interpretation of technical and non-technical information.

Part B: Basic communication skills: Topics includes, listening, speaking, reading, and writing. **Part C:** Language skills: Topics include, vocabulary, parts of speech (form, meaning, usage), sentences (types and functions), tense distinction, concord (grammatical, notional, proximity), mechanics (paragraphing, punctuation, marks, and spellings), direct and reported speech, common errors, pronunciation (word stress, sentence stress, notation, minimal pairs, homophones etc).

Part D: Topic in this part includes comprehension and summary, essay writing, speech making, correspondence (letter, memo, circular), meetings (notice, agenda, and minuets), report writing, and advertisement.

TAX 322: Introduction to Computers

3 Credits Units

This is an introductory course in business application data processing. Topics include history of computers, types of computers, parts of computers, input-output devices, processing systems and data management (sequential Vs direct access storage etc), elementary systems design, software and programming languages, introduction to COBOL, trends in hardware and software; impact of computer on society, e-bank, e-commerce, use of internet, www etc.

TAX 323: ACC 326: Business Law II (Company Law)

3 Credits Units

The course is designed to expand the knowledge of commercial law which the student will already have obtained in Business Law I. placing particular emphasis however on the constitution and operations of corporate entities (Company Law).

Topics include types of companies, company formation procedure and documentation, issue and transfer of shares and debentures; prospectus and statutory books, meetings and resolutions, duties of officers (directors, secretary, auditors, etc), provisions relating to disclosure in corporate accounts, reconstructions, amalgamation and take over.

TAX 324: Business Taxation II

2 Credit Units

This course is about the practical training on taxation, through which students would be exposed to the challenges of tax administration and tax practice for a minimum of eight (8) weeks. The training will start from the end of the first Semester up to a maximum of four (4) weeks to the second semester. Supervision and assessment modalities are to be developed by the department for an objective and fair grading of the course. Students, individually or collectively, must write a technical report at the end of the training programme. The report is to be allocated at least 50% of the marks for the course.

TAX 325: International Taxation 11

2 Credit Units

(Pre-requisites TAX 315) This course is designed to have an overview of TAX 315. Thereafter, the following topics will be covered: Foreign tax system, place of business, transfer pricing, allocation of expenses, capitalization, and debt conversion. The other part include double taxation and the areas to be covered here will include; Nigeria tax treaties and relief's, typical clauses, treaty relief by credit, unilateral tax credit, reforms and planning. The Nigeria tax system will also be compared with the tax systems of developed and developing economies

400 LEVEL FIRST SEMESTER COURSES

ACC 412: Advanced Financial Accounting & Reporting I

3 Credits/Units

Pre-requisite ACC 311/321

General overview of financial accounting course up to ACC 321, preparation of accounts for publication; amalgamation and reconstructions; segmental reporting and abridged financial statements, accounting for earnings per share, accounting standards

particularly those issues by the Nigerian Accounting Standard Board – SAS 20, 21, 24 etc and provisions of CAMA 1990 dealing with the preparation and presentation of published financial statements. Introduction to International Accounting Standards and their applications in financial statements.

ACC 416: Oil and Gas Accounting

3 Credit Units

Introducing the Nigeria Petroleum Industry. The differences between the downstream and upstream sectors of the industry. An overview of downstream operations in Nigeria. Accounting principles, Practices and Procedures relating to various phases of oil and gas operations. Accounting for Crude oil refining petrol-chemical operations and liquefied National Gas Operations. Estimating reserves and values. The concept of fair value in oil and gas accounting. Types of operating contract in the Nigerian petroleum Industry – joint Ventures (JV), production sharing Contract (PSC) and Service Contracts (SC). Financial and Fiscal Monitoring Mechanism. Accounting Standards and Auditing in the petroleum Industry. Financial Accounting Principles followed by and gas producers.

TAX 411/421 Taxation Research Project I & II

6 Credits Units

Project work comprises an original study of a current local accounting or management problems. The aim is to help students develop the ability of identifying specific problems and made use of various concepts, tools and techniques to arrive at appropriate solutions. This assignment is intended to provide the students with the opportunity to practicalize the principles of problem definition, data gathering, and analysis and report presentation, which the students learnt in ACC 327 (Accounting Research Methods). Project is normally supervised by faculty members. An interdisciplinary approach is also encouraged. Other details include: a systematic field research on a current accounting topic approved by a supervisor and the Department. The report is of reasonable and acceptable length and quality. It involves fortnightly discussions and review of progress of work with the supervisor.

Tax 412: Tax Audit and Investigations I

3 Credit Units

(i) Tax Auditing Principles

Definition and nature of tax audit. Objectives of tax audit. Rules Differences between an audit and an investigation. Reasons for tax audit and tax investigation. Appointment of tax auditors. Duties, rights and obligations of tax auditors. Professional responsibilities and ethical requirements. Planning Tax Audit and Investigation:

Sources of Tax payer's financial and business information. General considerations, nature of business, industry, business cycles, tax compliance history. Audit staffing and logistics. Preparation of work Programmes.

Controlling and Recording an Audit

Review of Accounting System. Allocation and supervision of work. Management of working papers. Documentation of work done. Evidence of proper review, conclusions, action steps. Management of close-out meeting. Preparation of audit reports and investigation reports. Decision making after tax audits. Conflict resolution and settlement of tax controversies.

TAX 413: Tax Management and Practice I **3 Credit Units**

This course will cover areas such as the concept of Tax Planning and control. Tax planning and management strategies. An in-depth coverage of system of tax administration in Nigeria. Problems of enforcement of tax laws and remedies. Comparative taxation, to include movement from a sole trader to Limited Liability Company and public company. Tax collection, remittance and utilization.

TAX 414: Revenue Practice **3 Credit Units**

TAX 415: Tax Policy **3 Credit Units**

Objectives of the Nigerian Tax System. Features of a Good Tax System in Nigeria. Stakeholders in the Nigerian Tax System. Interrelationship between stakeholders in the Development of a good tax system. The role of stakeholders in developing a good Tax culture in Nigeria. Funding of the Tax and Revenue Authorities. Tax Refund Mechanism. Periodic Review of existing Tax laws. Coordination of Tax Authorities by the Joint Tax Board. Tax Appeal Process. Using Tax system as a tool in creating competitive advantage. Tax incentives.

400 LEVEL SECOND SEMESTER

ACC 422 Advanced Financial Accounting & Reporting II **3 Credit Units**

Pre-requisite ACC 412

The course will cover accounts of holding companies as well as a comprehensive review of some of the more complex accounting topics studied in earlier courses. In addition, an examination of the unique features of the accounts of special institutions such as banks and insurance companies. The account of estates and trusts are also studied, a discussion of some contemporary controversies in accounting and accounting theory such as inflation accounting and major pronouncements or recommendations of professional accounting bodies, greater coverage of IFRS and detailed studies of some selected national standards such as SAS 11, 18, 22, 23 etc. and equivalent IAS, IFRS etc.

TAX 423: Tax Audit and Investigation II **3Credit Units**

Interview Techniques: Preparation for interviews, managing the interview process. Documentation of minutes. Human relations aspect of field interview. Tax Audit Evidence, Techniques and Procedure:

Nature of tax audit evidence. Relevance and reliability of tax audit evidence. Tax audit techniques, inspections, observation, enquiry. Independent confirmation. Computation and checks sampling techniques, Reliance on the work of other auditor, including statutory auditors.

Statutory Powers of the tax Auditors: Powers to obtain information. Power to enter premises Power to obtain third party confirmation from bank, etc.

Tax Auditor and the Relevant Tax Auditories: Tax auditor and FIRS. Tax auditor and SBIR. Tax auditor and Local government Revenue Committee.

TAX 423: Tax Management and Practice II **3 Credit Units**

Managing a tax practice. Appeal Procedures in details, recovering procedures, repayment of tax, collection procedures, assessment procedures, examination of accounts and returns. Professional Ethics of tax practitioners and administrators. Principles of business management to be reviewed in tax practice. Tax practitioners and the tax laws.

TAX 424: Indirect Taxation **3 Credit Units**

This course is designed to teach students issues about customs and excise duties. In doing so the following areas will be covered: Administration of customs duties, Import entry procedures and transshipment, valuation, tariffs classification preferences-import and export, exports outside the ECOWAS, International administration, Licenses, Tariffs quotas, duty reliefs, free zones, customs warehouse, excise duties, betting duties, alcoholic liquor duties, tobacco products, hydrocarbon oil duties, excise warehouse duties.

The second part will deal with issues such as stamp duties and value added tax (VAT).

TAX 425: Ethical Issues in Taxation **2 Credit Units**

This course exposes the students to further areas in taxation ethics and values. The topics includes: Dimensions of AEV – general business ethics, professional ethics, ethics of taxation information, purpose of ethics, taxation ethics, ethics in accounting, human resource management, intellectual property, knowledge and skills, international business ethics; civil service ethics and corruption, ethics of economic systems; Ethics and Accountability – enhancement mechanism, corporate governance, economic efficiency view; Models of AEV – ethical decision making principles – moral principles, utilitarianism, justice, human rights, individualism; spectrum of firms – amoral, legalistic, responsive, ethical engaged, ethical. Other topics covered are Philosophy (rationale and theories of AEV (theological, consequentialism, utilitarianism; deontological, Kantianism, universalism and respect for persons; ethics value theory (classical); common personal values). Law and AEV: Human rights, monitoring agents-EFCC, ICPC, Police, NASB, NDLEA, NAFDAC, SON, Code of Conduct Bureau etc mandates and operation.

Other areas include ethical code of conduct of the Chartered Institute of Taxation of Nigeria. The concepts of integrity and independence. Personal and operational standards of tax professional. Islamic and Christian teachings against fraud/corruption. Taxation in Islam and Christianity. The appropriate ethical framework and value judgment of tax professionals in Nigeria. Tax experts as promoters of prudence,

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nucassessment@gmail.com
You can also call the following phone numbers: 08033145087, 08033201097
All comments should be received before 31st October, 2015

transparency, probity and accountability. The benefits of being a morally sound tax expert.

TAX 426: Oil, Gas and other Mineral's Taxation I **3 Credit Units**

Oil and Gas Taxation: All aspects of petroleum Profit Tax in respect of upstream companies. Companies' income Tax in respect of downstream companies

Other mineral Taxation: Application CITA provisions. Incentives available. Peculiarities of the industry and applicable tax provisions. Petroleum laws, Ownership of concession, type of contracts: joint venture, productions sharing, service contracts, agencies for the control of petroleum operations, fiscal arrangement, rent, royalty, compensation, impact of organization of petroleum exporting countries (OPEC), solid mineral etc

DRAFT

3.16 TRANSPORT MANAGEMENT

3.16.1 Philosophy and Objectives of the Programme

Philosophy

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.

3.16.2 Aims and Objectives of the Programme

The aim and objectives of a degree in Transport Management are to:

- i. impart in students a sound knowledge and skill in Transport Management,
- ii. address diverse problems of accessibility to socio-economic resources as well as involve the students in an intellectually stimulating and satisfying experiences of learning and studying.
- iii. provide students with a broad and well balanced concept, principles, models theories and methods of Transport Management.
- iv. provide students with relevant knowledge and skill from which they can proceed to postgraduate studies in special areas of Transport Management.
- v. impart in students an appreciation of the Transport management that is relevant in the contemporary national and global affairs.
- vi. develop in students a range of useful competences in employment whether public, private or self-employment as relate to the knowledge in Transport Management which they have acquired.
- vii. develop in the graduates of the programme abilities that will enable them function in managerial positions in any Transport Organizations.
- viii. equip students with requisite knowledge to offer result oriented professional advices and consultancy services in various settings in both private and public sectors of the economy.
- ix. motivate the students to show interest in any of the following sub-disciplines in Transport and Logistics: Freight Forwarding and Supply Chain Management; Overland Transport (Road and Rail). Shipping and Maritime Transport; Aviation and Air Transport, and Inland Waterways.

3.16.3 Course Structure

Course Structure at 100 Level: Transport Management

Course Code	Course Title	Units	Status	LH	PH
GST 111	Communication in English I	2	C		
GST 122	Communication in English II	2	C		
GST 123	Philosophy & Logic	2	C		
GST 124	History & Philosophy of Science	2	C		
GST 113	Nigerian People & Culture	2	C		
GST 125	Peace Studies & Conflict Resolution	2	C		
GST 121	Use of Library, Study Skills & ICT	2	C		

CMS 101	Basic Mathematics for Management & Social Sciences	3	C		
TPM 101	Introduction to the Physical	2	C		
TPM 102	Local Geography	2	C		
TPM 103	Man, Location & Resources	2	C		
TPM 104	Introduction to Logistics	2	C		
TPM 106	Introduction to Science	2	C		
ECO 101	Introduction to Economics I	2	C		
TTH 101	Fundamentals of Tourism	3	E		
TPM 105	Introduction to Practical Geography	3	E		
BUS 101	Introduction to Business Admin.	3	E		
ACC 101	Introduction to Financial Accounting	3	E		
BKF 102	Introduction to Banking and Finance	3	E		
	Total				

Course Structure at 200 Level: Transport Management

Course Code	Course Title	Units	Status	LH	PH
GST 223	Introduction to Entrepreneurial Skills	2	C		
GST 222	Introduction to Computer	2	C		
GST 204	African People 7 Culture	2	C		
CMS 201	Basic Statistics for Management & Social Sciences I	2	C		
TPM 201	Basic History of Transport	2	C		
TPM 202	Quantitative Methods in Transport	3	C		
TPM 203	Environmental Science	3	C		
TPM 204	Workshop Practice & Engineering Drawing	3	C		
TPM 205	Spatial Organization of Society	2	C		
TPM 206	Basic Elements of Transport Planning	2	C		
TPM 207	Transport & Logistics	2	C		
TPM 208	Principles of Transport & Tourism	2	C		
ACC 201	Financial Accounting I	3	C		
BUS 203	Management of Small Business	3	C		
ECO 201	Principles of Economics I		C		
GST 223	Introduction to Entrepreneurial Skills	2	C		
GST 222	Introduction to Computer	2	C		
GST 204	African People 7 Culture	2	C		
BUS 210	Introduction to Entrepreneurial Studies	2	E		
BKF 201	Introduction to Finance	2	E		
MKT 202	Consumer Behavior	2	E		
	Total				

Course Structure at 300 Level: Transport Management

Course Code	Course Title	Units	Status	LH	PH
CMS 301	Application of ICT in Management & Social Sciences	2	C		
			C		
GST 311	Introduction to Entrepreneurial Studies 2	2	C		

TPM 301	Introduction to Geographical		C		
			C		
TPM 302	Research Methods in Transport	2	C		
TPM 303	Transport Policy & Planning	2	C		
TPM 304	Study Trips	3	C		
TPM 305	Traffic Engineering & Design	3	C		
TPM 307	Logistics Management Concept	2	C		
TPM 309	Transport Models and Logistic Planning 2	2	C		
TPM 311	Rail Transport Management	2	C		
TPM 313	Human Resources Management in Transport and Logistics		C		
TPM 317	Transport Economics	2	C		
TPM 316	Elements of Transport and Society	2	C		
TPM 313	Human Resources Management in Transport	2	C		
TPM 317	Transport Economics	2	C		
TPM 316	Elements of Transport and Society	2	E		
	Total				

Course Structure at 400 Level: Transport Management

Course Code	Course Title	Units	Status	LH	PH
TPM 401	Traffic Survey Analysis	2			
TPM 402	Transport Development in the Developing	2			
TPM 403	Traffic Management and Control	2			
TPM 404	Elements of Logistics System				
TPM 405	International Logistics				
TPM 406	Fundamentals of Transport Technology 3				
TTH 407	Quantitative Techniques in Transport Mgt	2			
TPM 408	Traffic Safety and Education				
TPM 409	Transport Administration and Planning	2			
TPM 410	Law and Business and Carriage				
TPM 411	Transport and International Relations	2			
TPM 414	Logistics and Physical Distribution Mgt	2			
TPM 499	Research Project				
TPM 412	Principles of Insurance in Transport	2			
TPM 413	Road Freight Transport Management	2			
TPM 415	Transport and Rural Development	2			
TPM 416	Industrial Relations in Transport	2			
TPM 418	Transport Infrastructures and Environment	2			
TPM 419	Seaport Management				
TPM 420	Airport Management				
TPM 421	Transport Operation and Management	2			
TPM 422	Port Navigation and Maritime Safety	2			
TPM 424	Transport Planning				
TPM 425	Airport/Aviation Control and Safety	2			
TPM 431	Rural Freight Transport				

TPM 427	Highway Infrastructure and Management	2			
TPM 428	Urban Transport systems				
TPM 429	Mass Transit Operation				
TPM 430	City Structure and Land Use Planning	2			
TPM 431	Transport for specialized needs	2			
	Total				

3.16.4 Course Synopses

GST 111: Communication in English (2 Units)

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 Units)

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 Units)

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 Units)

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 Units)

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 Units)

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 Units)

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 Units)

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 Units)

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 Units)

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 Units)

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 (3 Units)

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 Units)

Mechanics, Space and Time, Units and Dimensions, Vectors Kinematics Newton's Law; Galilean Invariance; Static Dynamic of Particles; Universal gravitation, Thermal Physic, 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 Units)

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 (3 Units)

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 (3 Units)

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 Units)

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 Units)

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 Units)

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 Units)

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 Units)

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 Units)

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.

4

GST 311 INTRODUCTION TO ENTREPRENEURSHIP (2 Units) (LH: 45)

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.

TPM 301 INTRODUCTION TO GEOGRAPHICAL INFORMATION SYSTEM IN TRANSPORT (3 Units)

Introduction of GIS, Basis of GIS and Remote sensing, Past and Present trends in GIS, Application of GIS with particular reference to Transport Studies and the Environment, traffic management as well as the efficient distribution of goods in space.

TPM 302 RESEARCH METHODS IN TRANSPORT PLANNING AND DEVELOPMENT (2 Units)

Science and Scientific Approach. Basis of Research questions, Problems and Hypothesis, Design of Research, Sampling Methods. Data and presentation of Transport Research Reports. Analysis, interpretations and Projection of Traffic data. Research Proposal Writing (local and international levels and for government).

TPM 303 TRANSPORT POLICY AND PLANNING (2 Units)

Transportation and land use planning, Road Transport Statistics, Role of Government in Transport Development, identification of Key Issues in Transport Policy Formation, Transport Policy Implementation. Inter-relationship between transport system and the total socio-economic system.

TPM 304 STUDY TRIPS (3 Units)

A visit to relevant Transport Organization under the Supervision of Lecturers in the Department and a report of between 2,000 and 5,000 words on A4 paper; double line spacing.

TPM 305 TRAFFIC ENGINEERING AND DESIGN (3 Units)

Elements of Transport Engineering Guidance, Maneuverability and Support; Propulsive force, Roadways-Streets, Distribution, Structure; Railway Track; Channels design; Terminal Planning and Coordination of Transport Operation and Control.

TPM 306 SIWES IN TRANSPORT (6 Units)

A period of industrial attachment in student's chosen area of specialization. Students are expected to undertake 12 to 16 weeks of practical training in transport related organisation. Student's performance is to be based on the combined assessment of the immediate officer to whom the student is responsible in the organisation and the appointed Academic Supervisor, as well as short report of the activities of the organisation.

TPM 307 LOGISTICS MANAGEMENT CONCEPTS (2 Units)

Definition of Logistics, its development and growth. Overview of logistics function. The total-cost approach to Logistics. Responsibilities of Logistics managers. Logistics Professionalism.

TPM 309 TRANSPORT MODELS AND LOGISTICS PLANNING (2 Units)

Modes of transport, characteristics of each mode; inter-modal coordination and freighting; Transport logistics and structures; Distribution logistics; Transportation modeling; Traffic Costing, Tariffs and rates; traffic signal control, etc.

TPM 311 RAIL TRANSPORT MANAGEMENT (2 Units)

Historical development of rail transport, rail speed, track layout, capacity and network, route determination, land selection, rail motive power; national, regional and local organisation or rail transport; terminals, stations and marshalling yards; policy formulation and implementation in Nigeria.

TPM 313 HUMAN RESOURCES MANAGEMENT IN TRANSPORT AND LOGISTICS (2 Units)

Manpower Development strategies in Transport Industries. Manpower personnel policies and procedure; recruitment and selection in Manpower strategies in transport institute, transport enterprise; training and development, remuneration, industrial relations, structures, policies and procedures. Compensation designs and reward management career planning employee's welfare.

TPM 317 TRANSPORT ECONOMICS (2 Units)

Transport Economics as Specialty, Characteristics of the Transport Infrastructures; Demand for Transport Modes; The Theory of Transport Pricing; Economic Coordination of Transport Modes; Theory of Transport and Development; The Nature and Implication; Urban Transport Problem; the Empirical Relevance of the Role of Transport, the Goals of Investment Policy in Transport Planning and Development in Nigeria.

TPM 316 ELEMENTS OF TRANSPORT AND SOCIETY (2 Units)

Societal needs for transport, impact of transport modes with regards to ownership and cultural influence on modal patronage of transport in developed and developing Countries: Education income, leisure and recreation, availability, medical attention, comfortability etc.

TPM 323 PUBLIC TRANSPORT PLANNING AND MANAGEMENT (2Units)

Role of Government and public enterprises in Public Transportation; concept of public transport and Mass Transit; Operation and Administration of Public Transport in different modes – Road, Rail and Inland Waterways; Major type of Economy. Problems of Public Transport in Nigeria. Review of current principles and practices of Transport planning and management in Nigeria and global context.

TPM 401 TRAFFIC SURVEY ANALYSIS (3 Units)

Types of Traffic Survey, Fundamental Steps in Conducting Surveys; Traffic Volume Counts, Parking Counts; Estimation of Traffic Delays; Speeds by Moving Car Observer, Survey Method in Maritime, Air and Rail Transport; Interview Surveys and Analysis. Traffic Flow analysis.

TPM 402 TRANSPORT DEVELOPMENT IN THE DEVELOPING WORLD (2 Units)

Nature of underdevelopment in the third world. Poverty and income distribution. Production system and links with the International economy. Transport Development in developing countries. Transport problems, international Trade and transfer of resources, Special emphasis would be placed on African countries.

TPM 403 TRAFFIC MANAGEMENT AND CONTROL (2 Units)

Laws and regulatory measures to improve traffic flow in different modes of Transport. Control of High Speed; Priorities for land public transport. Channelization and Storage lanes, traffic signal, etc. Pedestrianization and road signs, location of road signals and visibility distance. Traffic education for road users and traffic offenders.

TPM 404 ELEMENTS OF LOGISTIC SYSTEM AND CONTROLS (2 Units)

Order processing and customer services, protective packaging and materials handlings, domestic transportation systems, Distribution Centre. Warehouse and plant location, Inventory Management, Warehousing and Distribution Centre.

TPM 405 INTERNATIONAL LOGISTICS (2 Units)

International Marketing, International sourcing, International Marketing Channels, Government influence on foreign trade, International Trade Specialists, Logistics channels in International Distribution.

TPM 406 FUNDAMENTALS OF TRANSPORT TECHNOLOGY (3 Units)

The technological aspect of Transport from Ancient Period to the Present Day. Management of Technology in Transport, the Role of Government in respect of Safety; Licensing and Environmental Control in Transport, Technical Aspects of Transport in Relation to International Organization.

TPM 407 STUDENT INDUSTRIAL WORK EXPERIENCE SCHEME (SIWES) (6 Units)

Students are expected to proceed on industrial attachment to any transport industry of their choice. The comprehensive report of the activities of such organization is expected from the student in addition to meeting the requirement of SIWES organization. The period of SIWES is subject to approval of the Senate.

TPM 408 TRAFFIC SAFETY AND EDUCATION (2 Units)

Traffic principles and Culture, Pedestrian Education. Principles of defensive Driving and Practices; Basic Responsibilities of parents, Teachers, passengers, Police and other

Government Agencies in Traffic Safety, Traffic Offence Statistics; Factors in Accident Costs, Accident Counter Measure and Safety Issues in all Modes of Transport. Role of FRSC and other agents in traffic management and accident controls.

TPM 409 TRANSPORT ADMINISTRATION AND PLANNING (2 Units)

The aim, models, roles and objective of transport planning Plans. Policy Formulation for Transport, Current Town and Regional Planning in relation to transport. Government Policies and Transportation Administration. Relationship between transportation and land use planning. Transport problems, control measures and management.

TPM 410 LAW OF BUSINESS AND CARRIAGE (2 Units)

Common Law and its Development; Law of Contracts, Law of Agency, Misrepresentation and Mistake; Discharge; Incorporation of Companies.

Bankruptcy. Contract of Carriage; Carriers Liability (Rail, Road, Air, Sea); Carriage of Animal and Dangerous goods; Aviation Delay and detention; Types of Freight; International Convention on the use of containers; Legal basis of the Statutory Transport Consumers Organization.

TPM 411 TRANSPORT AND INTERNATIONAL RELATIONS (2 Units)

Travel Agencies and their roles in Nigeria: Characteristics and organization of International Transport; International Freight Transport, Transport Operations and Services; Technical Equipment and Facilities; Supply and Demand Characteristics, Marketing, National and International Regulations, Planning Investment, Social and Environmental Aspects.

TPM 412 PRINCIPLES OF INSURANCE IN TRANSPORT (2 Units)

History and General Aspect of Insurance in the Transport Industry. Formation of Transport Insurance SEA, AIR, and LAND. Policy and its contents and unvalued Policies. Reinsurance, Underwriting and Rating, Claim Settlement.

TPM 413 ROAD FREIGHT TRANSPORT MANAGEMENT (2 Units)

Principal characteristics and organization of road freight transport-highway network, vehicle motive power and equipment. Interface with other transport modes, current management and operating practices; legal requirement for safe operation; marketing and commercial policy, regulatory control of road freight transport.

TPM 414 LOGISTICS AND PHYSICAL DISTRIBUTION MANAGEMENT (2 Units)

Basic issues in Logistics and distribution. Managing Logistics and physical distribution system. The Organization and principal characteristics of distribution management. The interaction between materials handling, freight transport, packaging, warehouse location and management. Issues in distribution and logistics planning.

TPM 415 TRANSPORT AND RURAL DEVELOPMENT (2 Units)

Basic issues in Rural Transport Demand and Characteristics; Rural-urban Transport relationship. Issues in Rural Transport Planning. Aspects of poverty and development in Rural Area. Rural Transport Characteristics for Development; Operation and Management of Public Transport in Rural Areas.

TPM 416 INDUSTRIAL RELATIONS IN TRANSPORT (2 Units)

Industrial relations in Nigeria and Practices in Transport Industry. The Development, Growth and problems of Trade Unions. The Structure of Nigeria Labour Movement. Management and Labour Relations in Public and Private Transport Sectors. Industrial Conflict and Role of Public Policy; Principle of Voluntary Collective Bargaining; Employee' Association; Organization and Role; Relationship with Government and other Bodies. Case Studies from Different Transport Modes.

TPM 417 AIR TRANSPORT MANAGEMENT (2 Units)

Development of air transport on the international science, economics of air transport, principles of freedom of the air; control of air space, Aircraft maintenance and overhaul, aircraft performance and cost characteristics in relation to Take off-Landing (TOL); Motive Power Units, Speed, Range and Payload.

TPM 418 TRANSPORT INFRASTRUCTURES AND ENVIRONMENT (2 Units)

Theoretical background, Land, Water and Air Pollution in relation to Transport Development. Transport and Global Warning. Transport land Environmental Degradation; Roads – Wear and Tear, Vibrations. Delays and Visual intrusions. Culvert and Problems of Traffic Centres. Transport Infrastructures and Impact on the Environment.

TPM 419 SEAPORT MANAGEMENT (2 Units)

Characteristics and Organization of Seaports; Port Sitting and Location, Staffing, Operations of Seaport, Size and Scale Problems. Current Management and Operating Practices. Development of Through-Transport System. The Changing Nature of Port Hinterlands of General Cargo, Semi-bulk Trends, Deep-Sea, Short-Sea. Marketing and Commercial Policy. The planning of Seaport in relation to “total” Transport; Significant Recent Development in Seaports, Past and Present trends in Maritime Technology and Facility; Development of New Technological Change, Ship Choice, Terminal design, Environmental Considerations, etc.

TPM 420 AIRPORT MANAGEMENT (2 Units)

Development of Airport and Aircraft. Technological Advances and Their Impact on the Planning and Design of Airports, Airport Development and Planning, airport Master plan; Airports Planning and Design of Airports, Development Planning, Airport Master plan; airport Planning and Development Strategy in Nigeria. The principal Characteristics and Organization of Airports. Airports of the World; Comparison of Different Airport, New Technology in Airports. Airport Finance and Administration, Airport Accounts and Pricing Policies. Airport Coordination; a Review of Coordination Pattern worldwide.

TPM 421 TRANSPORT OPERATION AND MANAGEMENT (2 Units)

Transport Business Policy and Objectives, Operations Management, Marketing and Commercial Policy. Road Transport Management; Air Transport Management; Transport Regulations and Practice-Local, Regional and World levels.

TPM 422 PORT NAVIGATION AND MARITIME SAFETY (2 Units)

Navigation Channels, Canals, Open Seas, Inland Waterways, Essential Facilities, etc. Marine Traffic Control; Safety of Tugs and Tow. Navigation and Control System; Ship Communications Systems; Collision Avoidance systems, Maritime Safety of Ships and Port Security. Regulations and Regulatory Bodies; the Role of International Maritime Organization (IMO), International Convention of Safety of Life at Sea (SOLAS), Global Maritime.

TPM 424 TRANSPORT PLANNING (2 Units)

Modes of Transportation and their Characteristics, Network Analysis, Fundamental of Transport Planning; Techniques of Transport Planning; Transportation and Economic Development, Strategies for Traffic Management. Models of transportation, formulation of transportation policies.

TPM 425 AIRPORT AND AVIATION CONTROL AND SAFETY (2 Units)

Nature and Classification of Air Service. Costs and Revenues in Airport Operation. Comparative Data on National and International Scales; Airport controlling authorities. Services provided by Airport Authorities; Ownership of Civil Aviation (ICAO) – Organization Structure, Objectives; Problems of International Air Transport; Energy, Cost and Fare levels; Noise, Aircraft Replacement, etc, the Argument for central Planning of Airport Development. Control in Airways, Communication System, Surveillance and Monitoring, Non-Dispatching Communication, Internal Control, Aviation Aids.

TPM 427 HIGHWAY INFRASTRUCTURE PLANNING AND MANAGEMENT (2 Units)

Characteristics of National Highway and Network; Rural Road System and Urban Road Pattern; Administration and Functional Classification of High Distress and Safety (GMDSS). Maritime Safety Administration in Nigeria ways; Traffic Characteristics; Design Criteria and approximate Costs of different Standards of Highways; Factors Affecting Traffic Capacity, Traffic Control Systems and Automation. Highway administration and management; Road Financing and Maintenance. Highway Development in Nigeria and the Problem of maintenance.

TPM 429 MASS TRANSIT OPERATION (2 Units)

Trends in Nigeria mobility Problems: Concepts of Mass Transit, Role of Government and Private Enterprises in Mass Transit Programmes; Operations, Administration of Mass Transit Scheme, Road and Mass Transit; Aviation and Mass Transit; Inland Waterways and Mass Transit. Policy instruments adopted by FUMTA to achieve its objectives. Constraints to the success of the Urban Mass Transit Policy.

TPM 430 CITY STRUCTURE AND LAND-USE PLANNING (2 Units)

History of Urbanization, Models and Theories on Urban Spatial Structure; Urban Land-Use Types, characteristics and Interaction, Elements of Urban Planning with Special reference to Developing Countries. Growth factor theories of urban land use and urban growth. Location criteria for major land use components.

TPM 431 TRANSPORT FOR SPECIALISED NEEDS (2 Units)

Types and Nature of Disabilities and Needs. Transport requirement by disable persons Transport provision for the Disabled and Special Vehicle Design in Various Environments – Developed and Developing Countries. Role of Private/Government Agencies in Transport Provision for the Disabled.

TPM 499 RESEARCH PROJECT (6 Units)

This involves original research in any area of transport and logistic studies/management and the submission of a long essay to the Department. The report should be written under the

Please, forward your comment on any section of this document to the following email:
nucassessment@gmail.com
You can also call the following phone numbers: 08033145087, 08033201097
All comments should be received before 31st October, 2015

supervision of at least a member of academic staff following the approved format by the Department. The length of the long essay is limited to 10,000 words.

DRAFT

SECTION FOUR:

LABORATORY AND EQUIPMENT REQUIREMENT FOR ADMINISTRATION AND MANAGEMENT SCIENCE PROGRAMMES

5.1 Preamble

Administration and Management Science programmes require some basic infrastructural and logistic facilities. These are largely physical facilities with little or no laboratory equipment required. Details of such facilities are spelt out the relevant sections of the BMAS document. A list of these is however presented below as a reminder. These apply mainly to departments and in some cases the Faculty of Administration.

5.2 Facilities and Equipment

1. A lecture theatre that can accommodate about 250 students equipped with a public address system
2. At least two large classrooms with public address systems accommodating between 100 – 150 students
3. One computer room (accommodating at least 60 students)
4. Office accommodation for academic and non-academic staff
5. Staff – student Common Room
6. Entrepreneurial Development Laboratory
7. Marketing Laboratory/Innovation Laboratory
8. Equipment such as:
 - (i) Video sets
 - (ii) Personal computers
 - (iii) Transparency projectors
 - (iv) Multimedia projector
9. Office Equipment such as:
 - (i) Photocopying Machine
 - (ii) Cyclostyling Machine
 - (iii) Manual Typewriter
10. Equipment for other use including:
 - (i) A 25- Seater Bus
 - (ii) A Station Wagon
 - (iii) At least a Saloon Car for the Dean’s Office
 - (iv) One Saloon Car for each department
 - (v) A Video Camera
 - (vi) A Tape Recorder
11. Library and Information Resources
 - (i) A faculty library (with reading room capable of seating 25% of the students)
 - (ii) A Departmental Library (with reading rooms capable of seating 25% of the students).
 - (iii) Library to be computerized and Indexed
 - (iv) Library to be Equipped with Internet and Photocopying facilities