



FEDERAL UNIVERSITY OF LAFIA

FACULTY OF MANAGEMENT SCIENCES

**UNDERGRADUATES STUDENTS'
HANDBOOK**

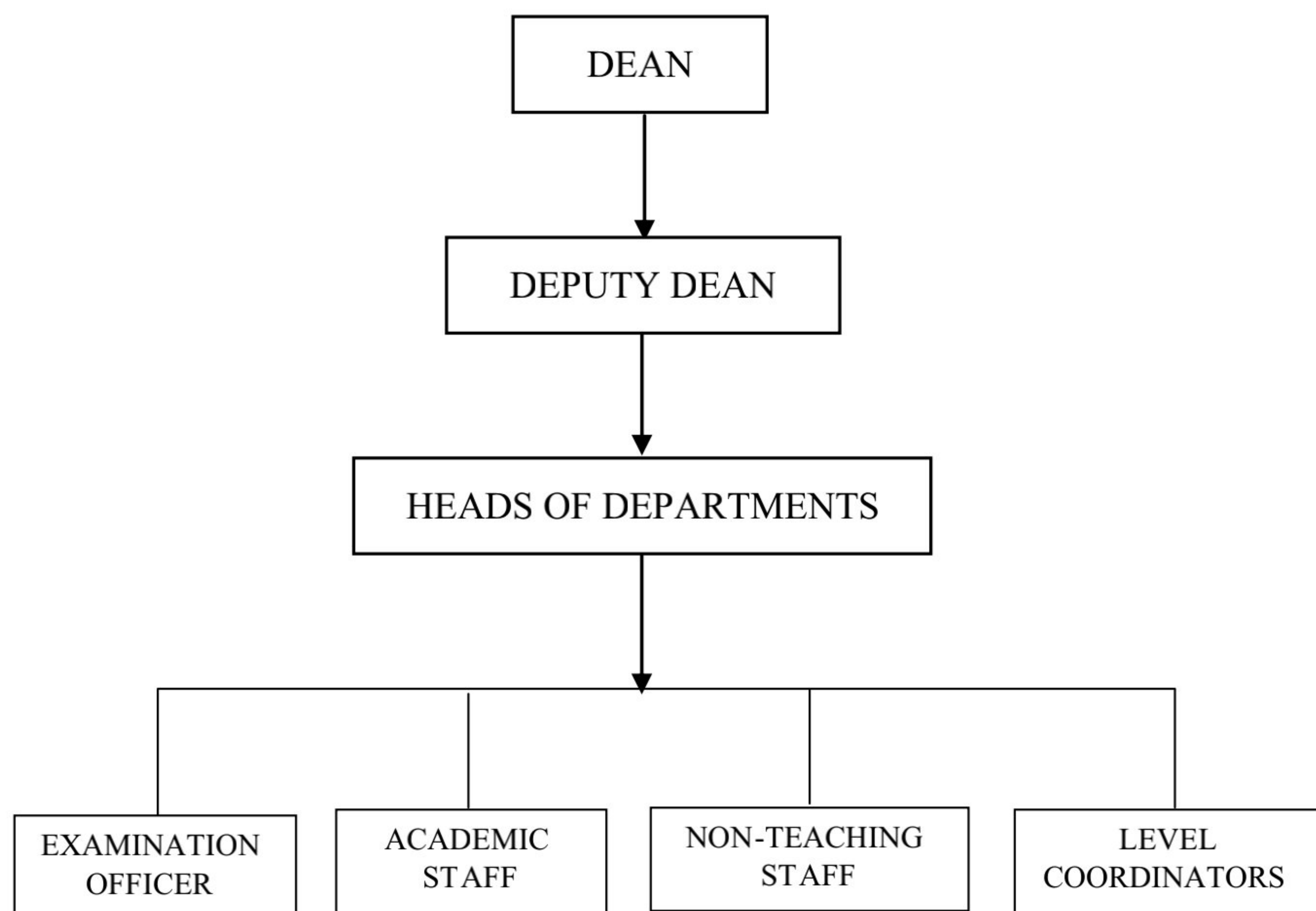
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ORGANOGRAM OF THE FACULTY



PRINCIPAL OFFICERS OF THE UNIVERSITY



Professor Shehu Abdul Rahman FNAAE, FHORTSON, FASI
Vice Chancellor
Federal University of Lafia



Prof. Aleruchi Chuku
DVC Academic
Federal University of Lafia



Prof. Ali Is'haq Shugaba
DVC Administration
Federal University of Lafia



Prof. Samaila Usman Dakyes
DVC Research and Partnership
Federal University of Lafia



Nuradeen Abdu FCAI, MCIA
Registrar
Federal University of Lafia



Mr. Daniel WisonAnjola
Bursar
Federal University of Lafia



Dr. Abiodun Olaide Iyoro
Librarian
Federal University of Lafia

FACULTY MANAGEMENT COMMITTEE MEMBERS



Professor Mohammed Isa Kida CAN, CITN, FICA
Dean, Faculty of Management Sciences



Dr. Tijani Ahmed Ajayi
Deputy Dean/HOD
Accounting Department



Dr. Abdullahi Dauda
Ag. Head of Department
Business Administration



Mr. Jibril Danladi Agabi
Coordinator
Entrepreneurship Studies Dept.



Comr. Becky Mnena Kajo, MNim, MANUPA, MICAN
Faculty Officer

THE UNIVERSITY VISION, MISSION AND *CORE VALUES*

VISION

To be a renowned Institution of Learning, Research and Innovation for positive Socio-Economic Transformation of the Nation.

MISSION

Training of graduates and equipping them with skills for socio-economic development of the nation.

CORE VALUES

A commitment to excellence encapsulated in a set of core values which are: Integrity, Innovation and Excellence.

The three keywords in the University Motto constitute the guiding tenets of this pioneer model University. Graduates from the University are expected not only to excel in their chosen fields of endeavour, but also to imbibe a spirit of innovation and integrity that will see them becoming agents of positive change in Nigeria.



THE UNIVERSITY ANTHEM

Fulafia where dreams Come true
A citadel of learning
A center for great minds and a
Place of strength and peace
Fulafia Beacon of hope we pledge allegiance
Equipping for Nigeria a people of
Knowledge and Skill

Fulafia where dream Come true
like sun rays shining brightly
lifting our nation higher with
quality to excel innovation,
Transformation, integrity our pledge
Fulafia where dreams come true
A place of knowledge and skill

NATIONAL ANTHEM

Nigeria, we hail thee,
Our own dear native land,
Though tribe and tongue may differ,
In brotherhood, we stand,
Nigerians all, and proud to serve
Our sovereign Motherland.
Our flag shall be a symbol
That truth and justice reign,
In peace or battle honour'd,
And this we count as gain,
To hand on to our children
A banner without stain.
O God of all creation,
Grant this our one request,
Help us to build a nation
Where no man is oppressed,
And so with peace and plenty
Nigeria may be blessed.

THE NASARAWA STATE ANTHEM

Nasarawa, the land of our pride
Home of solid minerals,
Rich in Culture and Agriculture
Though, we differ in tongues
We are undivided and steadfast
A land of our forefathers strive for
In hard work and dedication
... of our great heroes
A legacy we shall cherish forever
Land of promise we thrive

Nasarawa, where our treasure heritage flows
We shall grow from strength to strength
Till many generations to come
Our pride, passion and loyalty
Lie in peace and unity
Nasarawa State, together
We can move mountains
In God we trust, we are blessed

THE UNIVERSITY LOGO



The logo of the University has a map of Nigeria in the central portion giving a literal visualization of the country with the location of Nasarawa State clearly highlighted. Gold is a rare precious metal and the deep gold colour of the outer rim represents the rich soil from which the State's treasures emanate. The green colour used to depict the location of the State within Nigeria represents agriculture, the major economic activity of the people of the State. The abundance of mineral resource in the State is represented in the logo by gemstones, in this case, topaz while the torch signifies both illumination in terms of enlightenment of the people and a beacon of guiding light for others to follow. Finally, the circular shape of the logo symbolizes continuity. The institution will continue and remain a reputable centre for academic and intellectual discourse, productive research, and meeting point for local, regional and international scholars engaged in high level manpower production for the nation.

FORWARD

This student handbook was compiled by the Faculty of Management Sciences, Federal University of Lafia. The purpose of this handbook is to provide students with a summary of resources, regulation, policies, and procedures for this Faculty. Please note that the official sources for all rules, regulations and assessment relating to programmes are published and can be viewed on the FULAFIA website. This handbook is not intended as a substitute for these, or other official documents, which take precedence in all cases. Some of the information outlined in this handbook may be subject to change.

Prof. Mohammed Isa Kida
Dean, Faculty of Management Sciences
2024

MESSAGE FROM THE DEAN

My very dear students you are welcome to the Faculty of Management Sciences. With a reputation for excellence, and a track record in high quality training of students, the Faculty of Management Sciences strives to provide a stimulating and supportive academic training for you. As staff, we are here to support all of you and to ensure you reach your fullest academic potential.

Our degree programmes aim to develop the next generation of leaders and entrepreneurs in an environment where students can learn, engage and co-create solutions together for a complex, and rapidly changing world. Your decision to choose any of the three-degree programmes: Accounting, Business Administration and Entrepreneurship was indeed, a wise decision. However, your decision to choose any of the three courses is not enough. To really reap the fruits of your chosen course, you must be committed and dedicated to your study. You have to shun all negative values and vices that could hinder you from realising your dreams.

For the duration of your degree programme, you can look forward to encountering a highly intensive and challenging academic program that will push you to work beyond your limits. However, I am confident that all of you have the capacity and ability to meet the demands of your classes/levels and lecturers.

As you are embarking on a journey of your academic life which subsequently will form the foundation of your professional career. Do not look back until you achieve your desire of choosing Federal University, Lafia. Your decision to choose Federal University, Lafia is one of the best decisions you have so far made in your desire to pursue a first degree. Remember, millions of Nigerians struggle every year to be given the opportunity to study any of the degree programmes as you were given therefore, it is a rare opportunity given to you. Do not miss use it.

Our goal is to ensure that all students of Faculty of Management Sciences become critical thinkers, active problem-solvers, inquisitive readers, diligent researchers and prolific writers. We do all of this to prepare you for the demands of the competitive 21st century real-world so that you become productive citizens, responsible future leaders and contribute to and/or give back something positive to the community.

On behalf of the entire staff of the faculty, I want to again welcome all of you to the faculty of Management Sciences. Once again, you are welcome and best wishes.

Dean, faculty of Management Sciences

HISTORICAL DEVELOPMENT OF THE FACULTY OF MANAGEMENT SCIENCES

As captured in the Academic Brief and Strategic Plan of the institution, the Faculty of Management Sciences was among the programmes scheduled to be established in Phase I - II: (Year 1 – 10, Session 2011/12 – 2020/21). The Faculty of Management Sciences, Federal University of Lafia got the Senate's Approval on 10th May, 2018 and came into existence in 2019/2020 alongside with two Departments (Accounting and Business Administration) respectively. It went through the NUC resource verification exercise and got 100% approval in 2019/2020 academic session. Prof. Mohammed Isa Kida was appointed as the Head of the Department of Accounting and the pioneer Dean of the Faculty in 2019 while Dr. Mohammed Alkali was appointed as the Head of Department of Business Administration. Mr. Musa Yakubu was appointed as the Faculty Examination Officer, Mr. Lasisi Tirimisiyu Kunle was appointed as the Examination Officer for Accounting Department and Mr. Jibril Danladi Agabi was appointed as the students' adviser. Also, Mrs. Becky M. Kajo was appointed as Faculty Officer. Currently, the leadership of the Faculty is headed by Professor Mohammed Isa Kida as the Dean of the faculty. The Faculty at its beginning had twenty-one (21) Academic staff, consisting of five (5) Professors, six (6) Senior Lecturers, one Lecturer I, Seven (7) Assistant Lecturers and four (4) Graduate Assistants. Also, the non-academic staff of the Faculty comprised of one Senior Assistant Registrar (Faculty Officer), Finance Officer, Library Officer, two Administrative Officers, two Administrative Assistants, one Executive Officer, one Senior Executive Officer, and three Office Attendants respectively.

Philosophy

The Faculty of Management Sciences believes that education transforms individuals into leaders, innovators, and ethical professionals. This philosophy is grounded in excellence in teaching, research, and community engagement to foster economic and social development.

Strategic Goals

1. Excellence in Teaching and Learning
2. Research and Knowledge Creation
3. Industry Collaboration and Partnerships
4. Inclusive and Supportive Environment
5. Sustainable Practices

Objectives, Mission, Vision, and Core Values

Objectives:

1. To provide high-quality education and training in management disciplines such as business administration, accounting, finance, marketing, Petroleum Information management, Aviation Management Procurement Management, entrepreneurship, public administration etc.
2. To foster research and innovation in management theories, practices, and technologies.
3. To promote entrepreneurship, leadership skills, and ethical values among students to excel in the dynamic business environment.
4. To collaborate with industry partners for internships, projects, and experiential learning opportunities.
5. To contribute to the socioeconomic development of the region through management expertise, consultancy services, and community engagement initiatives.

Mission: Empowering Future Leaders in Management Excellence through Quality Education, Research, and Industry Collaboration.

Vision: To be a Center of Excellence in Management Education, Research, and Innovation, shaping global leaders with integrity and impact.

Core Values

Transparency

Accountability

Integrity

Discipline

Innovation

Excellence

ADMISSION AND GRADUATION REQUIREMENTS FOR THE FACULTY

(a) Admission Requirements

UTME – Entry Requirement into Undergraduate 100 level:

Candidates for admission into the four – year degree programme (BSc) in Business Administration should possess either a Senior Secondary School Certificate (SSSC), General Certificate of Education (GCE), NECO or their equivalents with at least five (5) credit passes, at not more than two sittings, including Mathematics, English Language and Economics and any other two (2) subjects in social science (Commerce, Government). In addition, candidates must have acceptable pass in UTME.

Direct Entry

- (a) In addition to O'Level requirements stipulated above, applicants should possess at least two A'Level papers in relevant subjects.
- (b) OND in relevant discipline with at least Upper Credit grade in addition to the five credit passes.
- (c) HND in relevant discipline with at least Lower Credit in addition to five credit passes.

(b) Graduation (UTME & Direct Entry)

- (i) To graduate at 400 level, a minimum of 157 credit units are required to be earned including the General Studies and Electives.
- (ii) In the case of a three- (3) year direct entry program, the minimum credit units required for graduation is 115.

Note: Before graduation, in addition to the above, the student must have done SIWES and submitted a report to the department.

- (iii) Student must obtain a minimum (GPA of 1.00) and,
- (iv) Meet other requirements that may be prescribed by the Department, Faculty and Senate.

EXAMINATIONS

Eligibility for Examinations

Continuous assessments and class attendance are mandatory for all

students at all levels. The percentage for continuous assessment is fixed at 30% maximum. Any student absent in continuous assessment is not eligible to write the examination for the course. A student must attend not less than 75% of the lecture before he/she is eligible to write the examinations.

Duration

Examination will be conducted once every semester, and twice every session and its duration will usually be determined by the University administration. Examination time allowed will differ based on the number of credit units allotted to the course. Two-unit courses are usually for two hours and 3-unit courses for two hours and thirty minutes.

Re-sit Examination and Carryover Course

Re-sit examinations have been abolished. Thus, any student who fails a course must repeat it or carry it over to the next session or semester as the case may be. Under this, if student misses an examination for whatever reason, he/she carries it over.

Rules for the Conduct of the University Examinations

General Rule

1. It is the duty of every student intending to take any examination to ascertain the date, time and venue of the particular examination as indicated in the official examination time-table
2. Candidates must present themselves for admission into the examination venue thirty (30) minutes to the scheduled time for the commencement of the examination.
3. On no account will candidates be admitted into the examination hall thirty (30) minutes after the official commencement of an examination.
4. No candidate will be allowed to leave the examination hall during the first thirty (30) minutes and the last fifteen (15) minutes of an examination.
5. Candidates will not be permitted to start an examination until they are formally instructed to do so by the examiners

(supervisors/invigilators)

6. Candidates wishing to leave the examination hall must obtain the express permission of the examiner/invigilator before doing so.
7. Any candidate permitted to leave an examination hall temporarily must hand over his/her question paper(s) and answer script(s) to the examiner/invigilator and must be accompanied by an examiner or person appointed by the examiner. Female students can only be accompanied by female invigilator or officer. Male students can only be accompanied by male invigilator or officer.
8. Candidates can only take printed materials or manuscript into the examination hall if it has been previously announced in the examination time-table and if it is stated in the instructions to the question paper that such material may be used
9. All bags, brief cases and other materials not permitted for use in the examination must be deposited at a designated place. Candidates will, however, be allowed to use their own mathematical instruments/tables and such other aids as the examiner/invigilator may legitimately permit
10. The use of mobile phone, programmable calculators, information storage devices, instructional manuals, textbooks, atlases, lecture notes, micro-chip etc. shall not be allowed in the examination hall and violations are punishable with rustication or expulsion.
11. Candidates must sit at the desk assigned to them by the examiner/invigilator. The University administration will not condone any swapping of seats by candidates
12. It is compulsory for candidates to sign the examination attendance register while the examination is in progress and sign out the same register at the end of every examination.
13. Candidates must ensure that they sign out the attendance register as they hand over their answer script to the examiner/invigilator before they leave the examination hall.
14. Smoking, chewing of gum and the consumption of food and drinks are not permitted during the examination.
15. All questions in written examination must be answered in simple English unless instructions on the question paper indicate otherwise.
16. It is an academic offence punishable by expulsion from the University for any candidate(s) to prevent other candidate(s) from

taking the scheduled University examination or cause obstruction to examination processes.

Procedure for Handling Suspected Examination Misconduct Cases

The following procedures shall apply in handling all suspected cases of examination misconduct in the University:

1. The attention of any other invigilator present should be drawn to the suspicious circumstance(s) if an invigilator suspects that a candidate has committed examination misconduct. If another student suspects that there is misconduct, he/she should alert the invigilator(s).
2. The invigilator(s) should approach the suspected candidate and inform him/her of the suspicion, and give the candidate an examination misconduct form to fill as evidence'
3. The invigilator(s) should withdraw the candidate's script and issue a fresh script for him/her to continue with the examination. If any unauthorized material is discovered it should be confiscated by the invigilator(s). The withdrawn script, the new script and other unauthorized materials should be tendered as evidence against the candidate.
4. Within twenty-four hours, the invigilator(s) should make a written report to the Chief Examiner, who is the Head of the Department
5. Written accounts of the incident by the invigilator(s) along with the suspect's script and statement plus any unauthorized materials confiscated by the invigilator(s), Chief Examiner's comment, and other candidates (if appropriate in evidence) must be submitted under confidential cover to the Dean of the Faculty who shall forward it to the Senate Examination Misconduct Committee within twenty-four (24) hours at the end of the course examination.

However, if during the marking, moderating or collating of examination scripts or results, an examiner or any member of staff suspects that misconduct has taken place, the examiner or member of staff must confer with the Chief Examiner (Head of Department). As soon as a *prima facie* case has been established, the examiner or member of staff must submit written reports with the student's script and other corroborating evidence to the Dean of the Faculty through the Chief Examiner (Head of department) within seventh-two (72) hours. The student so affected must be informed immediately by the Head of

Department and made to submit a written statement.

The suspect will be invited to appear before, and be heard by the Senate Examination Misconduct Committee.

The decision of the Senate Examination Misconduct Committee shall be conveyed to the candidate within *seven-two (72) hours*

All cases of examination misconduct must be disposed of within the shortest possible time but not longer than *six (6) weeks*

All materials confiscated from students in proven cases of misconduct shall be kept by the University until punishment has been served.

Important Academic Information

Adding and Dropping of Courses.

Courses not registered can be added and or those registered can be dropped within a semester. However, adding and dropping of courses must conform to the University guidelines which are that:

Adding of courses:

A course cannot be added if up to 75% of the course outline/content has been taught.

Dropping of courses:

A course cannot be dropped if:

75% of the course outline/content has been taught.

The student dropping the course has taken an exam on the course.

The course is a core course.

Note: If a student fails a non-core course he/she can drop it and pick another course from the same category. Students are required to complete and return their registration form in the second week of lectures.

Withdrawal and Probation

A student shall be required to withdraw for academic failure if he/she at the end of any probation year fails to maintain a CGPA of at least 1.50.

However, in order to minimize waste of human resources, consideration should be given to withdrawal from programme within the University provided the student meets the admission requirement of the new programme being sought.

A student shall be allowed a maximum of two (2) extra session for a four (4) year programme and three (3) extra sessions for a six (6) year programme.

The maximum number of extra sessions should not exceed 50% of the programme duration.

Length of Semester

The University is to have two semester and if possible long vacation semester (or 3rd semester). The first and the second semesters last between 17 to 18 weeks (including two to three weeks for registration and examinations). The long vacation or 3rd semester should last 11-12 weeks, 10 of which should be devoted to teaching.

Duration of Programme

The minimum number of years for a first degree in a non-professional area is four years. A student shall not exceed an additional 50% or another two years making a maximum of six years in all for UTME admitted students.

OFFENCES

Offences are categorized as follows:

- Gross misconduct.
- Misconduct.
- Misdemeanour

Gross misconduct: - The following offences shall be categorized as gross misconduct:

- Riotous or disorderly behaviour leading to a breach of the peace
- Possession/use of firearms or any dangerous weapon, chemical, explosives and incendiary devices etc.
- Rape, arson and use of dangerous drugs e.g. Heroin and cocaine etc.
- Cultism
- Assault leading to bodily harm
- Stealing
- Fighting among students' or between a student and a staff
- Willful damage or destruction of property belonging to the

University

Sanction for gross-misconduct:

Sanction for all offences classified under gross-misconduct shall be expulsion from the University.

Misconduct:

- Forgery, alteration, misuse or mutilation of documents/records, identity card and impersonation.
- Peddling false information in the University.
- Aiding, abetting and inviting others to commit any of the above acts.

Sanctions for Misconduct

Sanction for all offences classified under misconduct shall be rusticated from the University for various periods or payment of fine as may be deemed appropriately.

Misdemeanours:

- Failure to comply with verbal or written official directives of any University Official.
- Violation of any rules and regulations governing halls of residence.
- Insubordination to constituted authority.

Sanction for offences under misdemeanours:

Sanction for all offences classified under misdemeanours shall be rustication for various period or payment of fine as may be deemed appropriately.

Attacks and assault any students, who attacks, obstructs or threatens any staff, contractor or other personnel engaged by the University while they are performing their legitimate duties, or found to be supporting any of these vices, shall be liable to the following punishment:

Expulsion for attack and assault

Suspension or Rustication

In addition to payment for damage or losses for attacks, assault, insults, embarrassment and obstructing staff from carrying out their duties, for disruption of services causing damage or loss of properties.

Cults/Secret societies/ campus confraternities.

All unregistered clubs/ societies/ confraternities are illegal.

Membership of secret/ Nocturnal clubs is strictly prohibited.

Any student involved in cultism or any reacted society will be expelled from the University and may be handed over to the law enforcement agencies.

Any act or behaviour considered a crime in the larger society is also a crime in the University.

Any student involved in such act will be handed over to the police through the Chief Security Officer of the University.

Dressing ethics/ code:

Students should be decently and appropriately dressed at all times.

Indecent dressing will not be tolerated.

Freedom of Association

No students should be forced into any relationship, be it ethnic, tribal, religious, academic, social or personal.

INTRA/INTER FACULTY TRANSFER

However, in order to minimize waste of human resources, consideration should be given to withdrawal from programme of study and possible transfer to other programmes within the University provided the student meets the admission requirement of the new programme.

A student serving probation upon such transfer shall be allowed a maximum of two extra sections for a four-year programme and three extra section for a six-year programme to make his or her inadequacy. The maximum number of extra sections should not exceed fifty (50) percent of the programme duration in any case.

REGISTRATION OF RETURNING STUDENTS

All returning student of the department are required to register for the prescribed courses in the respective programmed of study for every

academic session. Students are expected to complete their registration within two weeks from the date of commencement of the first semester in the session. Late registration attracts a charge. The charge is subject to review from time to time.

STUDENT ACADEMIC WORKLOAD

All full-time students shall take a minimum of 15 credit units and a maximum of 24 credit units per semester.

CONTINUOUS ASSESSMENT

Assessment of student work shall be continuous and this shall form not more 30% of the total assessment for the course. Every student is advised to partake in continuous assessment.

GRADING SYSTEM AND CLASSIFICATION OF DEGREE

a) Grading System

Student performance on a course, at all levels, shall be recorded in letter grades (after due conversion from percentage scores) as follows:

% Score	Letter Grade	Grade Points
70-100	A	5
60-69	B	4
50-59	C	3
45-49	D	2
40-44	E	1
0-39	F	0

b) Classification of Degree The class of degree obtained by a student will be determined by the Total Cumulative Grade Point Average (TCGPA) at the point of his/her graduation as shown below:

TCGPA	CLASS OF DEGREE
4.50-5.00	1 st Class
3.50-4.49	2 nd Class Upper Division
2.50-3.49	2 nd Class Lower Division
1.50-2.49	3 rd Class
1.00-1.49	Pass

COMPUTATION OF CGPA

Semester grades are calculated as grade point average (GPA) on the basis of A, B, C, D, E and F. These letters are equivalent to 5,4,3,2 and 1 grade points (GP). The minimum pass mark is 45% or GP of 1.00. Accordingly, a minimum GPA of 1.00 is required for graduation. In order to obtain and overall pass in the examination in any year of study, a student is required to maintain a CGPA of at least 1.00 to be in academic standing. A student whose cumulative grade point average (CGPA) falls below 1.00 for two consecutive semesters shall be placed on probation.

For the purpose of calculating a student's Cumulative Grade Point Average (CGPA) to determine the class of the degree to be awarded, grades obtained in all the courses whether compulsory or elective and whether passed or failed must be included in the computation. 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. Prerequisite courses must be taken and passed before a related higher-level course is offered.

Hypothetical Illustration of CGPA Computation

1st Semester 100 level Results

Course	Grade Earned	Grade Point	Credit Unit	Credit Point
BUS 111	58 C	3	3	9
ECO 111	67 B	4	2	8
ACC 111	60 B	4	3	12
BUS 112	55 C	3	3	9
CSC 111	48 D	2	2	4
GST 111	60 B	4	2	6
GST 112	56 C	3	2	6
GST 113	65 B	4	2	8
POL 111	55C	3	2	6
		TOTAL	21	68

1ST Semester 100 level grade point average (GPA): $68/21=3.23$

2ND Semester 100 level Results

Course	Grade Earned	Grade Point	Credit Unit	Credit Point
BUS 121	60 B	4	3	12
ECO 121	56 C	3	2	6
ACC 121	65 B	4	3	12
BUS 122	70 A	5	3	15
GST 121	60 B	4	2	8
GST 122	60 B	4	2	8
GST 123	55 C	3	2	6
SOC 123	54 C	3	3	9
		TOTAL	20	76

2ND Semester 100 level grade point Average (GPA): 76/20=3.80

Cumulative Grade Point Average (CGPA) at the end of 2nd semester 100 level

Previous TCP+ Present CP

Previous TRCU+ Present RCU

KEY: TCP= Total Credit Point

CP= Credit Point

TRCU= Total Registered Credit Unit

RCU = Registered Credit Units

CGPA = Cumulative Grade Point Average

$$\text{CGPA} = \frac{68+76}{21+20} \quad \text{CGPA} = \frac{144}{41} = 3.51$$

1st Semester 200 level Results

Course	Grade Earned	Grade Point	Credit Unit	Credit Point
BUS 121	60 B	4	3	12
BUS 212	56 C	3	3	9
BUS 213	65 B	4	2	8
BUS 214	70 A	5	2	10
ECO 211	60 B	4	2	8
BUS 216	60 B	4	2	8
GST 211	55 C	3	2	6
SOC 211	54 C	3	2	6
ACC 211	53 C	3	2	6
BUS 217	62 B	4	2	8
		TOTAL	22	81

1st Semester 200 level grade point Average (GPA): 81/22=3.68

Cumulative grade point average (CGPA) at the end of 1st Semester 200 level

$$\text{CGPA} = \frac{144+81}{41+22} \quad \text{CGPA} = \frac{225}{63} = 3.57$$

2nd Semester 200 level Results

Course	Grade Earned	Grade Point	Credit Unit	Credit Point
EPS 221	52 C	3	2	9
BUS 222	60 B	4	3	12
ACC 223	65 B	4	3	8
BUS 227	68 B	4	2	8
ACC 221	60 B	4	2	8
ECO 222	60 B	4	2	8
BUS 226	55 C	3	2	6
BUS 223	54 C	3	2	6
BUS 225	53 C	3	2	6
		TOTAL	20	71

2nd Semester 200 level grade point Average (GPA): $71/20=3.55$

Cumulative grade point average (CGPA) at the end of 2nd Semester 200 level

$$\text{CGPA} = \frac{225+71}{63+20} \quad \text{CGPA} = \frac{296}{83} = 3.56$$

1st Semester 300 level Results

Course	Grade Earned	Grade Point	Credit Unit	Credit Point
EPS 311	62 B	4	2	8
BUS 311	72 A	5	3	15
BUS 312	65 B	4	3	12
BUS 313	70 A	5	3	15
BUS 314	60 B	4	3	12
BUS 315	60 B	4	3	12
BUS 316	61 B	4	3	12
ECO 311	54 C	3	2	6
		TOTAL	22	92

1st Semester 300 level grade point Average (GPA): $92/22=4.18$

Cumulative grade point average (CGPA) at the end of 1st Semester 300 level

$$\text{CGPA} = \frac{296+92}{83+22} \quad \text{CGPA} = \frac{388}{105} = 3.69$$

2nd Semester 300 level Results

Course	Grade Earned	Grade Point	Credit Unit	Credit Point
BUS 321	62 B	4	3	12
BUS 322	67 B	4	3	12
BUS 323	65 B	4	3	12
BUS 324	70 A	5	3	15
BUS 325	65 B	4	3	12
BUS 326	63 B	4	3	12
BUS 323	61 B	4	3	12
		TOTAL	21	87

2nd Semester 300 level grade point Average (GPA): $87/21=4.14$

Cumulative grade point average (CGPA) at the end of 2nd Semester 300 level

$$\text{CGPA} = \frac{388+87}{105+21} \quad \text{CGPA} = \frac{475}{126} = 3.76$$

1st Semester 400 level Results

Course	Grade Earned	Grade Point	Credit Unit	Credit Point
BUS 411	72 A	5	3	15
BUS 412	67 B	4	3	12
BUS 413	65 B	4	3	12
BUS 414	70 A	5	3	15
BUS 415	65 B	4	3	12
BUS 416	73 A	5	3	15
		TOTAL	18	81

1st Semester 400 level grade point Average (GPA): $81/18=4.50$

Cumulative grade point average (CGPA) at the end of 1st Semester 400 level

$$\text{CGPA} = \frac{475+81}{126+18} \quad \text{CGPA} = \frac{556}{144} = 3.86$$

2nd Semester 400 Level Results

Course	Grade Earned	Grade Point	Credit Unit	Credit Point
BUS 421	81 A	5	3	15
BUS 422	66 B	4	3	12
BUS 423	65 B	4	3	12
BUS 424	75 A	5	3	15
BUS 499	65 B	4	6	24
		TOTAL	18	78

Semester 400 level grade point Average (GPA): $78/18=4.33$

Cumulative grade point average (CGPA) at the end of 2nd Semester 400 level

$$\text{CGPA} = \frac{556+78}{144+18} \quad \text{CGPA} = \frac{634}{162} = 3.91$$

Note: Federal University, Lafia has provided a software that automatically calculates the CGPA of students. This, manual illustration is for the students to understand and learn how to calculate their CGPA.

LIST OF NON-TEACHING STAFF OF DEAN'S OFFICE

S/N	NAME OF NON-TEACHING STAFF	AREA OF SPECIALIZATION	QUALIFICATION	RANK
1	Comr. Kajo Becky Mnena	English	B.A. Eng. & Lit. Studies	Principal Assistant Registrar
2	Abba Muhammed Abubakar	Economics	BSc. E.d, PGDPA	Principal Executive Officer (Admin)
3	Umar Abubakar	Accounting	HND, BSc	Principal Accountant
4	Shehu Mohammed	Social Work	ND, BSc	Higher Executive Officer (Admin)
5	Zuwaira El Yakub	Law	Diploma in Law	Higher Executive Officer (Admin)
6	Fatima Usman Dikko	Public Admin	ND	Assistant Executive Officer
7	Fatima Usman Dikko	Public Admin	ND	Assistant Executive Officer

DEPARTMENTS IN THE FACULTY

The faculty of Management Sciences is made up of three departments: Accounting Department, Business Administration Department and Entrepreneurship Department.

ACCOUNTING DEPARTMENT

HISTORY OF ACCOUNTING DEPARTMENT

The Department of Accounting, Federal University of Lafia came into existence in July, 2019, alongside with two Departments in the Faculty of Management Sciences. It commenced the admission of students for 2019/2020 academic session in November 2019. The department at its beginning had eleven (11) academic staff, consisting of one Professors, two Associate Professor, and three Senior Lecturers, one Lecturer I, two Lecturer II and two Assistant Lecturers. Also, the non-academic staff of the department comprised of an Administrative Officer, an Administrative Assistant, and an Assistant Executive Officer.

The academic curriculum of the department is dynamic to enable both the staff and students to be well grounded in research and scholarship in line with global best practices. Our method of teaching is also in conformity with other world class Universities. In addition, Department of Accounting, Federal University of Lafia has stepped out to meet the maximum standard prescribed by the National University Commission (NUC).

The Department has an academic brief that guides students in the choice of courses either compulsory or elective. Our strategic plan is anchored on manpower development which is geared towards training and equipping of both staff and students with skill needed for sustainable development in an environment enabling the transformation of Nigeria and the world as a whole.

PHILOSOPHY OF THE ACCOUNTING PROGRAMME

The Accounting function is very vital to all business organizations regardless of their activities, purposes or scope of economic and financial operations. Accountability requires the measurement, documentation and communication of economic data and financial information to the numerous users in a meaningful and objective way. Our ever-changing environment continues to demand for well-trained individuals in methods and techniques for controlling the increasing cases of financial abuses in the economy. The general philosophy of this curriculum development is therefore to develop the mind, impact both theoretical and practical knowledge on individual to develop self-confidence, be innovative and self-reliant in the field of accounting. And equally design a study outline which will mould the accounting students in such a way that they can take up the responsibility of carrying out the

accounting functions, in industrial, commercial, public and other human organizations after graduating with integrity and soundness of mind.

VISION

To be acknowledged as a leading centre of excellence in Accountancy.

MISSION

The Department of Accounting, Federal University of Lafia acknowledges Nigeria's fractured history and the diversity of its cultures and seeks to educate its students within the framework of a non-racial, non-sexist and socially just environment in line with the principles and values enshrined in the Nigeria Constitution. We strive to advance transformation by recognising the potential of each student, to produce graduates who will actively contribute to the economic development of Nigeria and the African continent, who are critical thinkers, ethically principled, engaged and articulate. Furthermore, we strive to produce graduates with an appreciation for scholarly development and research in Accountancy, who are committed to continuing professional development, community engagement and professional interaction, with skills and value sets that will enable them to be environmentally responsible, positive contributors to society.

OBJECTIVES OF THE ACCOUNTING PROGRAMME

On a broad base, the product of this program should be able to design Accounting systems to suit changing accounting requirements of organizations and be professionally qualified to practice the profession. Therefore, the degree programme in Accounting has the following specific objectives:

- i. To provide students with a comprehensive knowledge of accounting concepts, methods, techniques in related functional and research disciplines, as theoretical base for effective managerial decisions.
- ii. To prepare students for varied responsibilities and opportunities of the accounting career in this era of high crave for information technology and computerization of business transactions and to make them compete favourably in national and international labour market.
- iii. To prepare students as management accountants who will be able to conduct high quality accounting work in private and public organizations on the basis of analytical and communication skills and achieve result through directing others.
- iv. The programme also aims at cultivating in the individual, the basic work ethics required in a production economy which will result in self-reliance, sound moral character, and individual actualization of real life goals.
- v. To develop in students, leadership and interpersonal relations and skills

which are needed for the working environment within their immediate and the larger society.

The programme seeks to model and integrate the academic theoretical foundation with the industry best practice in order to strengthen the furtherance of accounting education and research in Nigeria that would match international standard

ADMISSION AND GRADUATION REQUIREMENTS

a) Admission Requirements

UTME – Entry Requirement into Undergraduate 100 level:

Candidates for admission into the four – year degree programme (B.Sc.) in Accounting should possess either a Senior Secondary School Certificate (SSSC), General Certificate of Education (GCE), NECO or their equivalents with at least five (5) credit passes, at not more than two sittings, including Mathematics, English Language, Economics, and any other two (2) subjects from the following: Financial Accounting, Government and Commerce. In addition, candidates must have acceptable pass in UTME.

Direct Entry

For Direct Entry (200 Level), applicants or candidates must possess:

- i. NCE, ND or IJMB with at least 9 point, credits and acceptable.
- ii. Five (5) credit passes at SSCE, GCE O' Level, NECO including English Language Mathematics and Economics at not more than two sittings.
- iii. Diploma in Accounting or its equivalent from a recognized institution

b) Graduation (UTME & Direct Entry)

- (i) To graduate at 400 level, a minimum of **167** credit units are required to be earned including the General Studies and Electives.
- (ii) In the case of a three- (3) year direct entry program, the minimum credit units required for graduation is 127.
- (iii) Student must obtained a minimum (GPA of 1.00) and,
- (iv) Meet other requirements that may be prescribed by the Department, Faculty and Senate.

ACCOUNTING COURSE CONTENTS

First Semester: 100 Level Courses

Course Code	Course Title	Units	Status	LH	PH
GST 111	Communication in English	2	C	15	45
AMS 101	Principle of Management	2	C	15	45
AMS 103	Introduction to Computing	2	C	15	45
Eco 101	Principle of Economics	2	C	30	45
ACC 101	Introduction to Fin Accounting I	3	C	30	45
FULAFIA-ACC 111	Statistics I	3	C	30	45
FULAFIA-ACC 112	Introduction to Finance	2	C	30	45
Total		16			

Second Semester: 100 Level Courses

Course Code	Course Title	Units	Status	LH	PH
GST 112	Nigerian People and Culture	2	C	15	45
AMS 102	Basic Mathematics I	2	C	15	45
AMS 104	Principle of Project Management	2	C	15	45
ECO 102	Principle of Economics II	2	C	30	45
ACC 102	Introduction to Fin Accounting II	3	C	30	45
FULAFIA-ACC 121	Statistics II	3	C	30	45
FULAFIA-ACC 122	Business Law	2	C	30	45
FULAFIA-ACC 123	Element of Banking	2	C	30	45
Total		18			

First Semester: 200 Level Courses

Course Code	Course Title	Units	Status	LH	PH
GST 212	Philosophy, Logic and Human Existence	2	C	15	45
ACC 201	Financial Accounting I	3	C	30	45
ACC 203	Corporate Governance and Accounting Ethics	3	C	30	45
FULAFIA-ACC 211	Capital Market Studies	2	C	30	45
FULAFIA-ACC 212	Corporate Law	2	C	30	45
FULAFIA-ACC 213	Corporate Finance	2	C	30	45
FULAFIA-ACC 214	Oil and Gas Accounting	2	C	30	45
	Total	16			

Second Semester: 200 Level Courses

Course Code	Course Title	Units	Status	LH	PH
ENT 211	Entrepreneurship and Innovation	2	C	15	45
ACC 202	Financial Accounting II	3	C	30	45
ACC 204	Cost Accounting	3	C	30	45
ACC 206	Accounting Laboratory	3	C	30	45
FULAFIA-ACC 221	Quantitative Analysis	3	C	30	45
FULAFIA-ACC 222	Agricultural Accounting	2	C	30	45
	Total	16			

First Semester: 300 Level Courses

Course Code	Course Title	Units	Status	LH	PH
GST 312	Peace and Conflict Resolution	2	C	30	-
ENT 312	Venture Creation	2	C	15	45
ACC 301	Financial Reporting I	3	C	30	45
ACC 303	Management Accounting	3	C	30	45
ACC 305	Taxation I	3	C	30	45
ACC 307	Auditing and Assurance I	3	C	30	45
ACC 311	Entrepreneurship in Accounting	3	C	30	45
Total		19			

Second Semester: 300 Level Courses

Course Code	Course Title	Units	Status	LH	PH
ACC 302	Financial Reporting II	3	C	30	45
ACC 306	Taxation II	3	C	30	45
ACC 308	Public Sector Accounting and Reporting	3	C	30	45
FULAFIA-ACC 321	Research Methodology	2	C	30	45
FULAFIA-ACC 322	Accounting Theory	2	C	30	45
FULAFIA-ACC 323	Financial Reporting Standards	2	C	30	45
Total		15			

First Semester: 400 Level Courses

Course Code	Course Title	Units	Status	LH	PH
ACC 401	Advanced Financial Reporting	3	C	30	45
ACC 403	Auditing and Assurance II	3	C	30	45
ACC 405	Bankruptcy and Liquidation	3	C	30	45
FULAFIA-ACC 411	Human Resource Accounting	2	C	30	45
FULAFIA-ACC 412	International Accounting	2	C	30	45
FULAFIA-ACC 413	Management Information System	2	C	30	45
Total		15			

Second Semester: 400 Level Courses

Course Code	Course Title	Units	Status	LH	PH
ACC 402	Corporate Reporting	3	C	30	45
ACC 404	Financial Management	3	C	30	45
ACC 490	Project	6	C	-	270
FULAFIA-ACC 421	Forensic Accounting	2	C	30	45
FULAFIA-ACC 422	Environmental Accounting	2	C	30	45
Total		16			

Summary of Credit Units by Levels

Levels	1st Semester	2nd Semester	Total
100 Level	16	18	34
200 Level	16	16	32
300 Level	19	15	34
400 Level	15	16	31
Total	66	65	131

ACCOUNTING COURSE SYNOPSES

100 level First Semester Courses

GST 111: Communication in English

Sound patterns in English Language (vowels and consonants, phonetics and phonology). English word classes (lexical and grammatical words, definitions, forms, functions, usages, collocations). Sentence in English (types: structural and functional, simple and complex). Grammar and Usage (tense, mood, modality and concord, aspects of language use in everyday life). Logical and Critical Thinking and Reasoning Methods (Logic and Syllogism, Inductive and Deductive Argument and Reasoning Methods, Analogy, Generalisation and Explanations). Ethical considerations, Copyright Rules and Infringements. Writing Activities: (Pre-writing, Writing, Post writing, Editing and Proofreading; Brainstorming, outlining, Paragraphing, Types of writing, Summary, Essays, Letter, Curriculum Vitae, Report writing, Note making etc. Mechanics of writing). Comprehension Strategies: (Reading and types of Reading, Comprehension Skills, 3RsQ). Information and Communication Technology in modern Language Learning. Language skills for effective communication. Major word formation processes. Writing and reading comprehension strategies. Logical and critical reasoning for meaningful presentations. Art of public speaking and listening. Report writing.

AMS 101: Principles of Management

Basic concepts in management. Management principles. functions of the management (such as planning directing, coordinating e.t.c). Nature and Purpose of the organizing function, department, line and staff, staffing, e.t.c. Employee's selection, and Staff appraisal, management development, motivation, and leadership. Controlling: The control process, control technique, recent developments in the control function. The Nigerian environment. Management problems in Nigeria. Introduction to decision making.

AMS 103: Introduction to Computing

Historical prospective of computing- characteristics of each programmes in computing. Hardware, software, and human ware. Application in business and other

segments of society. Information processing and its roles in society. Laboratory assignment using PC's operating system, and severally commonly used application software, such as word processors, spreadsheets, presentations, graphics and other applications. Internet and online resources, browsers, and search engines

ECO 101: Principles of Economics I

An introduction to the nature of economic science and its basic problem of scarcity and choice. The methodology of economics and major areas of specialization. Historical development of ideas from the classical, neoclassical, utilitarian and welfare economists. Major findings in the various areas of specialization and elementary principles of microeconomics, as well as partial equilibrium analysis. Demand and Supply; and their laws. Determinants and types in statement and graphical format. The firms and production functions, as well as market structure.

ACC 101: Introduction to Financial Accounting I

The nature and scope of accounting. Definition of bookkeeping and accounting. Differences and similarities between bookkeeping and accounting. Objectives of financial accounting, financial accounting cycle, various branches of accounting, methods of recording accounting data using manual and electronic devices. Source documents for Book-keeping and Accounting, original/principal/prime books of entry/ledgers in accounting. Principles of double entry and accounting equation, the trial balance, bank reconciliation statement, classification of revenue/receipts and expenditure (current & capital).

FULAFIA-ACC 111 Statistics I

Nature of statistics. Statistical enquiries. Forms and designs. The role of statistics. Concepts in statistics. Discrete and continuous variables. Functional relationships. Sources of data. Method of collecting primary data. Presentation of statistical data. Measures of central tendency. Measures of dispersion. Moment of skewness and kurtosis. Elementary probability distribution. Normal, binomial, poison and hyper-geometric. Elementary sampling theory. Estimation theory. Students distribution. Statistical decision theory. Tests of hypotheses for small and large samples. Chi-square distribution and tests of goodness of fit. Linear regression. Correlation theory. Index numbers. Time series and analysis of time series.

FULAFIA-ACC 112 Introduction to Finance

Definition and scope of finance. Fields of finance. Objectives of a firm. Objectives of finance. Role of a financial manager. Finance functions. Sources of business finance. Factors determining the choice of finance. Evolution and structure of financial markets in Nigeria. Capital market: structure, Participants, Instruments, and requirements for listing. Automated trading system. Central securities clearing system. Money market and sub-markets: Structure, participants and instruments.

Negotiable instruments: bill of exchange. Cheques and promissory notes. Cost of capital. Capital structure. Weighted average cost of capital. Optimal capital structure. Financial statement analysis and Interpretations. Components of working capital and its management.

100 level Second Semester Courses

GST 112: Nigerian People and Culture

Nigerian history, culture and art up to 1800 (Yoruba, Hausa and Igbo peoples and culture; peoples and culture of the ethnic minority groups). Nigeria under colonial rule (advent of colonial rule in Nigeria; Colonial administration of Nigeria). Evolution of Nigeria as a political unit (amalgamation of Nigeria in 1914; formation of political parties in Nigeria; Nationalist movement and struggle for independence). Nigeria and challenges of nation building (military intervention in Nigerian politics; Nigerian Civil War). Concept of trade and economics of self reliance (indigenous trade and market system; indigenous apprenticeship system among Nigeria people; trade, skill acquisition and self-reliance). Social justices and national development (law definition and classification. Judiciary and fundamental rights. Individual, norms and values (basic Nigeria norms and values, patterns of citizenship acquisition; citizenship and civic responsibilities; indigenous languages, usage and development; negative attitudes and conducts. Cultism, kidnapping and other related social vices). Re-orientation, moral and national values (The 3R's – Reconstruction, Rehabilitation and Re-orientation; Reorientation Strategies: Operation Feed the Nation (OFN), Green Revolution, Austerity Measures, War Against Indiscipline (WAI), War Against Indiscipline and Corruption (WAIC), Mass Mobilization for Self-Reliance, Social Justice and Economic Recovery (MAMSER), National Orientation Agency (NOA). Current socio-political and cultural developments in Nigeria.

AMS 102: Basic Mathematics

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 104: Principles of Project Management

Concept of project management. purpose. processes of project delivery within any project management environment. Actors. The tools and techniques used in project management. Traditional and contemporary project management methods. projects bottle neck and possible solutions. project life cycle

ECO 102: Principles of Economics II

Treatment of Functions, Index numbers, variables and functional relationships. Basic concept of national income accounting. The circular flow of income, withdrawals and injections. National Income determination and analysis. Introduction to consumption, savings and investments. Elementary understanding of government activities: taxation and government expenditure; money and the banking system. Aggregate supply, unemployment and inflation. The basic terminology in external economy such as exchange rates, balance of payment and global interdependence.

ACC 102: Introduction to Financial Accounting II

Accounting as information system within the organisation. Limitations of financial accounting, conceptual framework for financial reporting covering objectives. Elements, users and uses, qualitative characteristics of useful accounting information. Accounting concepts and conventions. Correction of errors, suspense/memorandum account, control account, characteristics of non-profit and not-for-profit organisations. Preparation of accounts from incomplete record/single entries, the trading, profit or loss account, and statement of financial position of a sole trader, including adjustments. Introduction to the evolution of accounting bodies and standards: NASB, FRCN, IASC, IASB, SAS, IAS, and IFRS.

FULAFIA-ACC 121 Statistics II

Normal. Binomial. Poisson and hyper-geometric. Elementary sampling theory. Estimation theory. Students distribution. Statistical decision theory. Tests of hypotheses for small and large samples. Chi-square distribution. Tests of goodness of fit. Linear regression, correlation theory. Index, numbers, time series, and analysis of time series. Multivariate analysis. Robust statistics. Nonparametric statistics.

FULAFIA-ACC 122 Business Law

Introduction to law and the legal system. Contract law: formation, performance,

breach and remedies. Sales and Lease of Goods. Consumer protection. Intellectual Property: trademarks, patents, copyrights and trade secrets. Employment of Partnerships and Corporations. Agency and Employment law. Business Torts and Crimes. Business Organizations: formation and governance of corporations, limited liability companies, and partnerships. Securities law: regulation of the securities markets, disclosure and insider trading. Property law: real and personal property, bailments, and land-use regulations. Bankruptcy law: procedures and options for businesses facing financial difficulties. It also covers the legal principles, regulations, and contracts that govern business transactions. It generally covers topics such as: Contract law: The formation, performance, and enforcement of contracts, including the legal requirements for a valid contract. Tort law: The legal responsibilities of businesses for harm caused to others, such as negligence or product liability. Property law: The ownership and transfer of personal and real property, including intellectual property such as patents and trademarks. Agency law: The relationship between a principal and agent and the rights and duties of each. Corporation law:

FULAFIA-ACC 123 Element of Banking

Evolution of banking financial institutions. Evolution of non-banking financial institutions. Types of bank. Functions of banks. The regulatory authorities and functions. Sources of funds for banking and non-banking financial institutions. Principles of bank lending/borrowing. Liquidity and profitability. Monetary policy. Money creation. principles of lending and borrowing. services offered by the banks. Methods of payments. Payments through the banking system. the bank clearing system. the roles of financial institutions on economic development. Contribution of banks to economic growth and development. Contribution of non-banks to economic growth and development. mobilizing domestic and external financial resources for economic development.

200 level First Semester Courses

GST 212: Philosophy, Logic and Human Existence

Scope of philosophy; notions, meanings, branches and problems of philosophy. Logic as an indispensable tool of philosophy. Elements of syllogism, symbolic logic—the first nine rules of inference. Informal fallacies, laws of thought, nature of arguments. Valid and invalid arguments, logic of form and logic of content — deduction, induction and inferences. Creative and critical thinking. Impact of philosophy on human existence. Philosophy and politics, philosophy and human conduct, philosophy and religion, philosophy and human values, philosophy and character molding, etc.

ACC 201: Financial Accounting I

IASB framework for the preparation and presentation of financial statements. Introduction to IFRS 15 – Revenue and IAS 1. Presentation of Financial Statements.

IAS 2. Accounting for inventories. Introduction to IAS 8 – Accounting policies, IAS 16 – Property, plant and equipment, IAS 20 – Government Grants and IAS 23 – Borrowing Costs.

ACC 203: Corporate Governance and Accounting Ethics

Concepts of corporate governance, theoretical platform for corporate governance, the practice of corporate governance, codes of corporate governance - National (FRCN code). International (OECD), other relevant codes. Governance structure of a company in relation to shareholders, board of directors and management team. Ethical codes for internal and external auditors, the roles of shareholders in corporate governance, covering: types and protection of shareholders' right, responsibilities of shareholders, general meetings of shareholders, roles of board of directors and board committees, in relation to: composition and responsibilities of different board committees. Internal control and internal audit procedures, covering responsibilities of audit committee, internal auditor, and external auditor. Corporate Governance code by the Financial Reporting Council of Nigeria and ethical codes for the professional accountants (IFAC code of ethics).

FULAFIA-ACC 211 Capital Market Studies

Historical evolution of capital market in Nigeria. The type, role and operations of securities exchanges. The regulatory authorities securities & exchange commission. Capital market operators. Capital market instruments. Trade associations and professional bodies. Primary mortgage institutions. Nigerian Social Insurance Trust Fund (NSITF). Pension commission. Capital trade points. Over the counter market and related developments. Central securities clearing/depository systems. Measuring the performance of securities. Managing investment portfolios. The global financial issues. Capital market reforms.

FULAFIA-ACC 212 Corporate Law

Nature and Types of companies. Formation of a Company. The history of the registered company, Taxation of companies. Future reform of the law relating to registered companies. Procedure to obtain registration of a company. Certificate of Incorporation. Effect of registration of a company. Liability of registered company. Management of registered companies. Registered Company's Securities. Registered Companies and partnership. Veil of Incorporation. Promoters. Memorandum of Association. Doctrine of Ultra vires. Article of Association. Prospectus. Shares. Share Capital. Debenture. Doctrine of Corporate Personality. Companies Administration: Duties of Directors and company. Number and Appointment of Directors. Share Qualification of Directors. Disclosure of Directors' Shareholding. Powers of Directors. Remuneration of Directors. Loans to Directors. Directions and insolvency. Duties of Directors. Directors' Powers and Shareholders' control. Secretary: Meetings and Resolutions. Accounts and reports. Concepts of Corporate Democracy. Reconstruction. Mergers and takeovers.

Taxation Law. Ultra-Vires Loans and borrowing restrictions. Minority Protection. Introduction to executorships and receivership. Liquidation and Dissolution.

FULAFIA-ACC 213 Corporate Finance

Introduction to Corporate Finance, Objective Function in Corporate Finance, Forms of Business, Agency Problems and Control of Corporations, The role and activities of a participant in the capital market; the Securities and Exchange Commission (SEC); stock exchange, other financial institutions, methods and procedure of raising new issues, analysis of financial statements, investment analysis and management, the selection of investments to meet the needs and requirements of individuals and corporate bodies, legal rights of investors, Working Capital Management, Capital Structure Decision, Cost of Capital Approach, Risk Associated with Cost of Capital, Capital Budgeting, Type of Securities, Bonds and Warrant, Dividend Policy, Corporate Growth, Mergers and Re-Organizations, International Finance.

FULAFIA-ACC 214 Oil and Gas Accounting

Overview of Oil and Gas Operations. Overview of Oil and Gas Accounting. Successful Efforts Method. Full Cost Method. Depreciation, Depletion, and Amortization. Accounting for Production Costs. Revenue Accounting. Reserve Reporting. Transfers of Mineral Interests. Joint Interest Accounting. Interest Capitalization. Asset Retirement and Environmental Obligations. Asset Impairment. Oil and Gas Disclosures. IFRS Accounting for Oil and Gas. Auditor Inquiries. Accounting Controls.

200 level Second Semester Courses

ENT 211: Entrepreneurship and Innovation

Concept of entrepreneurship (entrepreneurship, intrapreneurship/corporate entrepreneurship,). theories, rationale and relevance of entrepreneurship (Schumpeterian and other perspectives, risk-taking, necessity and opportunity-based entrepreneurship and creative destruction). Characteristics of entrepreneurs (opportunity seeker, risk taker, natural and nurtured, problem solver and change agent, innovator and creative thinker). Entrepreneurial thinking (critical thinking, reflective thinking, and creative thinking). Innovation (concept of innovation, dimensions of innovation, change and innovation, knowledge and innovation). Enterprise formation, partnership and networking (basics of business plan, forms of business ownership, business registration and forming alliances and joint ventures). Contemporary entrepreneurship issues (knowledge, skills and technology, intellectual property, virtual office, networking). Entrepreneurship in Nigeria (biography of inspirational entrepreneurs, youth and women entrepreneurship, entrepreneurship support institutions, youth enterprise networks and environmental and cultural barriers to entrepreneurship). Basic principles of e-commerce.

ACC 202: Financial Accounting II

Conceptual framework for financial reporting. The principles of Small and Medium-sized Entities' Guidelines on Accounting (SMEGA) and Level 3 guidance. Introduction to partnership – definitions, types of partners, deeds, partners' capital and current accounts, profit sharing ratio and appropriation account. Introduction to IFRS 11 – Joint arrangement, and account for substance of transactions under goods on sale or return.

ACC 204: Cost Accounting

Definition of cost and cost accounting. The need for and installation of a cost accounting system, objectives of a cost accounting system, organisation of a cost accounting department and its relationship with other departments, advantages and limitations of a cost accounting system. Differences between cost and financial accounting, and cost and management accounting. Classification and estimation of cost into variable and fixed elements. Account for materials, labour and overhead. Preparation of specific order costing (job, batch and contract), process costing, including treatment of process gains and losses in line with IAS 2, integrated and interlocking accounts, explain and apply costing techniques marginal costing, (break-even and CVP analysis), standard costing. Prepare and explain simple variance analysis, and explain and prepare functional budget and cash budget.

ACC 206: Accounting Laboratory

Use of spreadsheets applicable for accounting functions and data analysis. The use of cloud based accounting software. Standard chart of accounts on ERP software. Use of accounting software such as SAGE, Peachtree, QuickBooks, oracle, SAP, cloud accounting Software, etc. to prepare financial statements, and use of audit software for data analysis. The features of the following productivity tools needed by present day accountants, such as word, note pad, google office suite. Project management tools, communication and collaboration tools, social media management tools, note taking tools, electronic signature tools, to do list tools, file conversion tools, optical character recognition, scanner apps, grammar checker tools and file storage tools.

FULAFIA-ACC 221 Quantitative Analysis

The Concept. Meaning and relevance of Operations Research in Business. Decision Theory. Decision under Risks certainty and Uncertainty. Techniques of Decision Theory. Allocation Problems. Application of Models to Assignment and Transportation Problems. Queuing theory and its applications (Service times, traffic intensity, Waiting Lines. Single and multi-channel Queuing. Linear Programming application to Revenue and Cost' Simple Inventory Models. Network Analysis. CMP. PERT methods. Simulation and Sensitivity Analysis. Methods of Forecasting.

FULAFIA-ACC 222 Agricultural Accounting

Introduction to Agricultural Accounting. Animal and Cash basis accounting of the farm. Preparation of Accounts for Agricultural businesses, Accounting Receivables accounts, investment of accounting for Agriculture. Inventory Accounting for agricultural Stock. Fixed assets and depreciation of Biological assets. Non-current farm assets. Payable accounting for Agricultural business. Taxation for Agricultural turnover. Farm financial Analysis.

300 level First Semester Courses

GST 312: Peace and Conflict Resolution

Concepts of peace, conflict and security in a multi-ethnic nation. Types and theories of conflicts: ethnic, religious, economic, geo-political conflicts. Structural conflict theory, realist theory of conflict, frustration-aggression conflict theory. Root causes of conflict and violence in Africa: indigene and settlers' phenomena; boundary/boarder disputes; political disputes; ethnic disputes and rivalries. Economic inequalities; social dispute. Nationalist movements and agitations. Selected conflict case studies – Tiv-Junkun; Zango Kartaf. Chieftaincy and land disputes, etc. Peace building, management of conflicts and security. Peace and human development. Approaches to ease & conflict management - (religious, government, community leaders etc.). elements of peace studies and conflict resolution. Conflict dynamics assessment scales. Constructive and destructive, justice and legal framework. Concepts of social justice; the Nigerian legal system. Insurgency and terrorism. Peace mediation and peace keeping. Peace and Security Council (international, national and local levels). Agents of conflict resolution – conventions, treaties, community policing. evolution and imperatives. Alternative Dispute Resolution (ADR). Dialogue, arbitration, negotiation, collaboration, etc. Roles of international organizations in conflict resolution - (a). the United Nations (UN) and its conflict resolution organs; the African Union and Peace Security Council. ECOWAS in peace keeping. The media and traditional institutions in peace building. Managing post-conflict situations; refugees. Internally Displaced Persons (IDPS). The role of NGOs in post-conflict situations.

ENT 312: Venture Creation

Opportunity identification: sources of business opportunities in Nigeria, environmental scanning. Demand and supply gap/unmet needs/market gaps/market research. Unutilised resources, social and climate conditions and technology adoption gap. New business development: business planning, market research, etc. Entrepreneurial finance: venture capital, equity finance. Micro finance, personal savings, small business investment organizations and business plan competition. Entrepreneurial marketing and e-commerce. Principles of marketing, customer acquisition and retention. B2B, C2C and B2C models of ecommerce. First mover advantage, e-commerce business models and successful e-commerce companies. Small business management/family business. Leadership & management: basic

book keeping, nature of family business and Family Business Growth Model. Negotiations and business communication: strategy and tactics of negotiation/bargaining. Traditional and modern business communication methods. Opportunity Discovery Demonstrations: business idea generation and presentations. Business idea contest, brainstorming sessions, idea pitching, etc. Technological Solutions: the concepts of market/customer solution, customer solution and emerging technologies. Business Applications of new technologies: Artificial Intelligence (AI), Virtual/Mixed Reality (VR), Internet of Things (IoTs), Blockchain, Cloud Computing, Renewable Energy, etc. Digital business and e-commerce strategies).

ACC 301: Financial Reporting I

Advanced partnership accounts involving admission, retirement, dissolution, change of interest. The treatment of goodwill on admission/retirement. Conversion of partnerships to limited companies, and amalgamation of partnerships. IFRS 11: Joint arrangements, company account, involving – formation, issue and redemption of shares, debentures, and preparation and presentation of final accounts of limited liability companies in line with relevant IAS (IAS 2, IAS 7, IAS 8, IAS 16, and IAS 40). Introduction to IAS 12 – Income taxes, introduction to IAS 37 – Provisions, contingent liabilities and contingent assets. Introduction to IFRS 13 – Fair value. Introduction to IAS 24 – Related party transactions.

ACC 303: Management Accounting (Performance Management)

Strategic management accounting techniques in performance management. Budget and budgetary control in relation to the following: forecasting, master and subsidiary budgets, including cash budget, and flexible budgets. The behavioural aspect of budgeting and budgetary control. Standard costing and analysis of variances. Cost reduction and control techniques in business operations. Spreadsheet applications in performance management. Decision making: identification of relevant cost based on given data and information for short term decision making, cost-volume-profit analyses (including single and multiple products) using both numerical and graphical techniques with relevant advice to management. Different pricing strategies. Dealing with uncertainty in decision-making. Application of learning and experience curve theory. Discuss performance management in relation to the following: definitions, nature and scope. Comparison between performance management and cost accounting. Comparison between performance management and financial accounting, cost information for decision making, using relevant costs. Divisional performance and different transfer pricing techniques; various pricing strategies and calculation of product prices using these strategies. Ethical principles relating to performance management. Topical issues in performance management, covering -Activity-Based Costing (ABC), Just-in-Time, Kaizen costing, target costing, lifecycle costing, backflush accounting, throughput accounting, advanced manufacturing techniques and balance scorecard.

ACC 305: Taxation I

The objectives, types, principles, and basic concepts of taxation. Nigeria system of income tax administration and policy. Roles, functions, compositions and powers of relevant tax authorities such as Local Government Revenue Committee, State Board of Internal Revenue, Joint State Revenue Committee, Federal Inland Revenue Service, Joint Tax Board and Tax Appeal Tribunal. Revised National tax policy, 2017, Tax Identification Number (TIN), and Voluntary Assets and Income Declaration Scheme (VAIDS). Tax procedures covering returns, assessments, collection and appeal with reference to necessary legislations. Taxation of employment income (PIT). Taxation of investment income, taxation of trusts, settlements and estates, taxation of a sole proprietor, taxation of partnership business.

ACC 307: Auditing and Assurance I

Definitions, objectives, benefits, types, basic concepts of auditing. Differences between errors and frauds, audit expectation gap, true and fair view, auditors' independence. Concept of materiality (ISA 320), reasonable assurance, public interest and professional scepticism. The legal and regulatory frameworks for statutory audit and assurance in line with the provisions of - Companies and Allied Matters Act, 2020, Financial Reporting Council of Nigeria Act, 2011, International Standards on Auditing (ISAs), International Standards on Assurance Engagements (ISAEs) and other frameworks of professional accountancy bodies in Nigeria. Basic steps of audit and assurance process in relation to - nomination of auditors (CAMA 2020), and engagement and acceptance (ISA 210, ISA 510, ISA 300, ISA 320, ISA 520, and ISA 600). Audit planning and strategy, covering - analytical procedures, materiality, internal control assessments, reliance on internal audit, specialists and other auditors ISA 620, tests of control, and visits to locations, branches and departments (ISA 300, ISA 530, ISA 315, and ISA 220). Audit risk, covering - analysis and evaluation of audit risks, audit risk assessment (ISA 315 and ISA 320) and post audit client review. Discuss audit evidence covering - nature of audit evidence (ISA 500, 501, ISA 505 and ISA 520), management representations (ISA 580), cut-off procedures and documentary evidence (ISA 530), audit documentation (ISA 230), audit samples (ISA 530 and ISA 540). Management letter (ISA 260 and ISA 265) and the application of computer assisted audit techniques in audit evidence. Audit reporting, covering - statutory requirements for audit report (CAMA 2020), types of audit report, expectation gaps, professional liability and concept of key audit matters (KAM) – ISA 701; ISA 700; ISA 700 and ISA 705.

ACC 311: Entrepreneurship in Accounting Education

Principle of entrepreneurship. Vision and mission defined, compared and contrasted. Sources of accounting business opportunities and ideas in accounting, auditing, taxation, forensic examination, liquidation and insolvency practices. Feasibility studies into accounting business opportunities. Preparation of business

plans. Overview of small business in the Nigerian economy, definition of small business, state and trend of small business; financial and administrative control, future of small business, and legal dimensions in the management of small business. Entrepreneurial discussions regarding the key business areas of finance, accounting, marketing and management regarding small business will be considered. Sources of venture capital for accounting entrepreneurs. Articleship and internship in accounting education. Certification and registration process in accounting businesses. Partnership in accounting education. Accounting information Bureau. Setting up a mini accounting office. Place of mentoring in accounting entrepreneurship.

300 level Second Semester Courses

ACC 302: Financial Reporting II

Analysis and interpretation of financial statements. The provisions of Financial Reporting Council of Nigeria Act No. 6 of 2011. The provisions of the following standards: IAS 10 – Events after the reporting period, IAS 33 – Earnings per share, IAS 16 – Property, plant and equipment, IAS 40 – Investment property, IAS 12 – Taxes, IAS 37 - Provisions, contingent liabilities and contingent assets, IFRS 13 - Fair value, and IAS 24 - Related party transactions.

ACC 306: Taxation II

Computation of companies' income tax in relation to - principles and scope, commencement of business, change of accounting date and cessation of business. Allowable and disallowable expenses. Computation of income taxable and non-taxable income, loss relief, capital allowances. Computation of total profit, companies' income tax and tertiary education tax. Computation of taxes for small companies and pioneer companies. Criteria for reliefs, exemptions and tax computation. Computation of taxes for specialised businesses (e.g. extractive and mining industries). (Compute transaction taxes, such as stamp duties, luxury tax, land use charge, value added tax, withholding tax, customs and excise duties. Transfer pricing regulations, including Nigerian Income Tax Transfer Pricing Regulations (2012), Income Tax Transfer Pricing Regulations (2018), Transfer Pricing Guidelines of Organization. Tax audit and investigation, back duty investigation/additional tax liability.

ACC 308: Public Sector Accounting & Reporting

Concept of public sector accounting. The principles of government accounting in relation to professional pronouncements from - United Nations (UN) on government accounting. The International committee for public sector financial management. The constitutional, legislative and regulatory frameworks of public sector accounting covering - Finance (control and management) Act of 1958 (as

amended), financial regulations for federal and state governments, financial memoranda for local government councils. The generally accepted accounting principles (GAAPs) applicable to the public sector, Fiscal Responsibility Act, 2010 with emphasis on medium term expenditure framework (MTEF) and Public Procurement Act, 2007. Government planning and budgeting covering - Types of budgets, budgeting techniques, budget process and control, and roles of FAAC, RMAFC and IPSAS 24. Government accounting with emphasis on reporting and auditing, including - Uses of treasury cash book and transcripts, vouchers, bank reconciliation statements, subsidiary accounts, journal entries, vote book and expenditure control and revenue control procedures. Roles of Auditor-General for the Federation. Financial statements preparation according to - IPSAS 1 – Presentation of financial statements, IPSAS 2 – Cash flow statements, IPSAS 3 – Accounting policies, IPSAS 34 – Separate financial statements and IPSAS 35 – Consolidated financial statements. The functions and powers of selected bodies saddled with the responsibility of accountability and probity of public office holders, such as Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Other Related Offences Commission (ICPC), Code of Conduct Bureau (CCB), Code of Conduct Tribunal (CCT) and Public Accounts Committee (PAC). Analysis and interpretation of public sector financial statements using relevant and appropriate techniques such as ratio analysis, variance analysis, budget performance indices and revenue and expenditure profiles. Accrual basis of accounting in the public sector, using appropriate International Public Sector Accounting Standards (IPSAS) including definitions, applications, recognition, measurement and disclosures. Discuss ethical issues in public sector accounting.

FULAFIA-ACC 321 Research Methodology

The meaning and nature of Research. The methods of acquiring knowledge. Types of Research. Research process. The research problem. Qualities of a good research topic. Formulation of Research Hypotheses and Research Questions. Tests of hypotheses using parametric and non-parametric statistics. Steps involved in conducting a Research. Review of Literatures. Sources and Methods of Data Collection. Methods of Data Presentation. Methods of Data analyses. Research Proposal format. The Research Report Structure of the Department of Accounting, Referencing Styles: APA, Harvard, MLA, etc.

FULAFIA-ACC 322 Accounting Theory

Introduction to Accounting Theory. Historical Development of Accounting. Accounting Theory Construction. Regulation: Standard-Setting in a Political Environment. Normative Theory: foundational concepts & measurements. Economic Consequences of Positive Accounting Theory. Criticisms of Positive Accounting Theory. Social & Environmental Accountability, Ethics & the Accounting Discipline. Behavioural Aspects and User-Usefulness of Accounting.

FULAFIA-ACC 323 Financial Reporting Standards

Introduction. History and Overview of Existing and Future Standards. Roles of the Various Accounting Standards Setting Bodies. Objectives and Structure of the International Accounting Standards Board (IASB). Framework. Demand and Adoption of IFRS. Standards Settings procedures. Convergence, Issues, Benefits and Problems of Convergence. International Accounting Standardization. Theoretical Issues and Debates. Decision Usefulness Approach to Financial Reporting. Information Perspective on Decision Usefulness. Nigerian Accounting Standards Board/Statement of Accounting Standards. The Financial Reporting Council. International Financial Reporting Standards (IFRS). Benefits and Challenges of IFRS to stakeholders: Regulatory Authorities and Users.

400 level First Semester Courses

ACC 401: Advanced Financial Reporting

Preparation of simple group account of a direct subsidiary and an associate. Discuss and account for business combinations using IFRS 3 – Business combinations. Application of other applicable standards such as IFRS 10 – Accounting for consolidated financial statement, IAS 28 – Accounting for investments in associates, IFRS 12. Disclosure of interests in other entities and IFRS 13 – Fair value. Analysis and interpretation of simple group financial statements, IFRS 8 – Operating segments; and IFRS 11- Joint arrangements, IAS 24 – Accounting for related party disclosures, and discuss the following transformational and disruptive technologies and their impact on the accounting profession - Artificial Intelligence (AI), cloud computing, big data analytics, block chain technology, virtual and augmented reality, digital currency, distributed ledger.

ACC 403: Audit and Assurance II

The internal audit department, covering scope of responsibilities, the role of internal audit in corporate governance, place in the organisational structure, comparison with external audit and outsourcing of internal audit function. Specialised investigations, involving investments or acquisition of a business, prospectus, special investigations, reports and other investigations. Audit of a computer-based accounting system including IT governance, IT control activities, IT risk assessments and disaster recovery. Impact of IT on audit environment using COBIT framework, cyber security in relation to audit and investigation, web trust assurance, algorithm reviews in business, digital forensics, data protection regulation audit and robotic process automation in audit. Joint audits, covering meaning, circumstances under which a joint audit occurs, factors to consider in sharing audit work in joint audits and merits and demerits of joint audits. Auditor's duties in respect of other relevant laws and pronouncements such as professional codes of ethics for Auditors. Companies and Allied Matters Act (2020), Financial Reporting Act (2011), Banks and Other Financial Institutions Act (2020), Insurance Act (2003), and International Standards on Auditing (ISA) and guidelines.

ACC 405: Bankruptcy & Liquidation

Bankruptcy, covering basic concepts, causes of bankruptcy and liquidation procedures. Deeds of arrangement in relation to scheme of arrangement and property available for distribution. The roles of official receiver, trustee and classes of creditors. Process of lodging and payment of debt in bankruptcy and liquidation. Preparation of statements of affairs, deficiency/surplus accounts and liquidators' accounts. Executorships including description and basic concepts, wills and executor. Trust covering definition, relevant concepts, board of trustees and committee of inspection. Administration of insolvent estates, trusts and estates of deceased person. Deeds of arrangements, disposition of property by wills and letters of administration; and prepare accounts relating to the administration of insolvent estates and trusteeship.

FULAFIA-ACC411 Human Resources Accounting

Introduction and development of Human Resources Accounting. Definitions. Historical Scorecard. Objectives and benefits. Limitations. Investment in Human Resources. Advert Placement, Interview Process. Employee Training and Development, Benefits and Compensation Packages. Methods of Human Resource Accounting: Cost Model, Acquisition Cost, Substitution Cost, Opportunity Cost, and Replacement Cost. Methods of Human Resource Acquisition: Economic Value Model, Present Value of Future Earnings, Value to the Organization, Standard Cost Method, Competitive Bidding Methods. Outsourcing and Crowdsourcing.

FULAFIA-ACC 412 International Accounting

The structure and accounting implications of international transactions. Financial reporting and securities. Argument for and against international accounting. Causes of international difference. International classification of financial reporting. The role of accounting in global markets. Accounting in various countries of the world such as the United Kingdom, and global markets. Accounting in various countries of the world such as in United Kingdom, United States, France, Germany, Japan, China and Russia etc. Comparative accounting. Harmonization and international accounting standards. Foreign currency translation. IAS 21: The Effects of Changes in Foreign Exchange Rate, IAS 23: Borrowing Costs, IAS 29: Financial Reporting in Hyperinflationary Economies

FULAFIA-ACC 413 Management Information System

Introduction to Management Information Systems. Role of Information Systems in Businesses. The evolution of ICT infrastructure and ICT Infrastructure Components. Types of Information Systems. Management Levels. Information needs and Nature of Information Systems. System Development Process. Alternative to Systems Development. Organization System's Problem cases identification and Resolution. Application of Information Communication Technology to Businesses. Accounting Information System. Computerized

Accounting system. System Vulnerabilities. Security and Controls.

400 level Second Semester Courses

ACC 402: Corporate Reporting

Prepare group account involving direct subsidiaries, excluding indirect and joint subsidiaries. Non-financial reporting such as management commentaries, social and environmental accounting and reporting, sustainability accounting and reporting, and integrated reporting. Analysis and interpretation of financial statements including cash flows. Earnings management and effect on corporate reporting. Application of IAS 32 – Financial instruments presentation, IFRS 2 – Share-based payment; IFRS 7 – Financial instruments, disclosures, IFRS 9 – Financial instruments Recognition and measurement, IFRS 12 – Disclosure of interests in other entities, IFRS 13 – Fair value measurement, and IFRS 17 – Insurance contracts.

ACC 404: Financial Management

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 and investment appraisal. Management of working capital. Analysis and interpretation of financial statements. Business mergers and take-overs. Determinants and implications of dividend policy, valuation of shares. Capital structure of firms. Cost of capital, mergers and acquisitions. Introduction to Capital Asset Pricing Model (CAPM) and portfolio theory. The capital structure. Budgeting & budgetary control. Introduction to financial derivatives and issues in international financial management. Management of financial risks including foreign currency risks, hedging, options, futures and other derivative instruments. International financial management. Application of spreadsheets in financial modelling.

FULAFIA-ACC 421 Forensic Accounting

Introduction to forensic Accounting Investigation. Distinction between Forensic Investigations and Financial Audits. Historical perspective of Auditors' Role in Forensic Accounting. The Role of Forensic Accounting Investigator. Fraud. Types of Fraud. Root Causes of Fraud. Conceptual Overview of Fraud Deterrence Cycle. Financial Reporting Frauds and the Capital Market. Financial Statement Fraud. Economic and Financial crimes. Money Laundering. The Role of EFCC. ICPC. Fraud Detection techniques. The Role of the Internal Audit in Fraud Prevention. Investigative Techniques. The Future of Forensic Accounting Investigation

FULAFIA-ACC422 Environmental accounting

Meaning of environmental accounting. Conceptual framework of environmental accounting. Basic accounting approaches adopted in environmental accounting. Differences between natural assets and environmental assets. Environmental

liabilities and costs. Applying environmental accounting to capital budgeting. Tracking and tracing of environmental costs. Allocation of environmental-induced costs. Treatment of environmental-induced expenses. Treatment of environmental-induced expense assets. Conventions of ecological accounting. Ecological accounting indicators. Ecological investment appraisal.

ACC 499: Project

Students are required to write and present a final project in an area related to business management. Students have the option of writing their projects in any area of the major subjects which they are offering. Students repeating the 400 level shall be exempted from repeating the project provided that the requirement has already been satisfied. The last date for the submission of approved and completed projects shall be determined by the Projects Committee and communicated to the students. Any project submitted later than the date shall be rejected for that academic session. Any student who fails to submit an approved and complete project or whose project is rejected on grounds of late submission or is referred in the project shall not be awarded the degree.

LIST OF ACADEMIC STAFF IN ACCOUNTING DEPARTMENT

S/N	Name of Academic Staff	Qualification(s)	Rank
1	Dr. Tijjani Ahmed Ajayi	BSc. MSc, PhD, CNA	Senior Lecturer/HOD
2	Prof. Mohammed Isa Kida	BSc. MSc, PhD	Professor
3	Lasisi Tirimisiyu Kunle	HND. BSc, MSc, FCA, ACTI	Lecturer II
4	Dr. Bello Mohammed Bamanga	BSc. MSc, PhD, CNA	Lecturer II
5	Ezike Mary Jane Nkemdili	BSc. MSc	Lecturer II
6	Fawaz Suleiman	BSc. MSc	Assistant Lecturer
7	Mohammed, Jibril	BSc. MSc	Assistant Lecturer
8	Abduljeleel, BadmusOlayiwola	BSc. MSc	Assistant Lecturer
9	Daniya Muhammed Abdullahi	BSc. MSc	Assistant Lecturer
10	Bala Muhammad Yusuf	BSc	Assistant Lecturer
11	Suleiman Fadila	BSc	Graduate Assistant

LIST OF NON - ACADEMIC (TEACHING) STAFF

S/N	Name of Academic Staff	Qualification	Rank
1	Dauda Zhedu A. Duglu	BA History	Assistant Registrar
2	Yahaya Mohammed Chindo	BSc Political Science	Administrative Officer

BUSINESS ADMINISTRATION DEPARTMENT

HISTORY OF BUSINESS ADMINISTRATION DEPARTMENT

As captured in the Academic Brief and Strategic Plan of the institution, the Department of Business Administration, Faculty of Management Sciences was among the programmes scheduled to be established in Phase I - II: (Year 1 – 10, 2011/12 – 2020/21) Session. The Department got the Senate's Approval on 10th May, 2018 and came into existence in 2019/2020 alongside with Department of Accounting. It went through the NUC resource verification exercise and got 100% approval in 2019/2020 academic session. Dr. Mohammed Alkali was appointed as the Head of Department of Business Administration. Mr. Musa Yakubu has been appointed as the Departmental Examination Officer and Mr. Jibril Danladi Agabi has been appointed as the students' adviser. In 2022, Mr. Jibril Danladi Agabi was appointed as the Coordinator of the Department of Business Administration. Mr. Aliyu Saidu Lawal was appointed as the course Adviser, Mr. Yusuf Alhaji Adamu was appointed as the Departmental Time table Officer and Mr. Musa Yakubu was reappointed as the Departmental Examination Officer. The Department at the moment has Seventeen (17) Academic staff, consisting of two Assoc. Professor, one Senior Lecturer, three Lecturer I, four Lecturer II, three Assistant Lecturers and four Graduate Assistant. Also, the Non-teaching staff of the Department comprised of one Administrative Officer, two Administrative Assistant, one Higher Executive Officer and one Office Attendant respectively.

The academic curriculum of the Department is dynamic to enable both the staff and students to be well grounded in research and scholarship in line with global best practices. Our method of teaching is also in conformity with other world class Universities. In addition, Department of Business Administration, Federal University of Lafia has stepped out to meet the maximum standard prescribed by the National University Commission (NUC). The Department has an academic brief that guides students in the choice of courses either compulsory or elective. Our strategic plan is anchored on manpower development which is geared towards training and equipping of both staff and students with skill needed for sustainable development in an environment enabling the transformation of Nigeria and the world as a whole.

PHILOSOPHY OF THE BUSINESS ADMINISTRATION PROGRAMME

The Business Administration Programme provides students with an education of enduring value, which enhances their awareness and understanding of the environment as well as the opportunities for self-sustenance and self-fulfillment within such environment. The programme also provides knowledge needed for the understanding and analysis of problems related to the management of industries, commerce and other forms of human organizations.

Generally, the B.Sc. (Business Administration) programme helps the students to

acquire skills needed to recognizing and define problems and to take appropriate decisions using scientific techniques. It is also designed to train students towards the acquisition of skills and abilities that will enable them to be self-employed, job creators and fit well into the labour market at the end of their studies. It is also geared towards providing students with sound academic background and the development of entrepreneurship on which further studies can be built. The programme also is designed to equip students with relevant and adequate knowledge and skills for decision making.

Vision

To be a globally renowned department and a reference point for research excellence in the field of business, management, finance, innovation, teaching and publication.

Mission

To advance the course of knowledge in business and learning through team work, quality research and education for the socio-economic development of the nation and the world at large.

Core values.

Integrity

Change-driven

Motivation

Excellence

OBJECTIVES OF THE BUSINESS ADMINISTRATION PROGRAMME

The objectives of the programme offered in the department are in line with the general objectives of the Federal University of Lafia. The focus is on producing graduates who will be equipped with knowledge, skills and attitudes not only for serving the private and public sectors of the economy, but also for self-reliance in terms of job creation.

Specifically, the following are the basic objectives

- i. To create and maintain high academic standard and at the same time remain relevant to the needs of individuals, the community, business and related organizations.
- ii. To inculcate in students an awareness and sensitivity to environmental factors, conditions and practices, consistent with day-to-day business and commercial practices.
- iii. To develop inter-personal skills which are needed for working in organizations.
- iv. To inculcate into students the capacity to analyze business enterprises and thereby establish a framework for a blue-print in business organizational set-ups as may enhance such operations in Federal University of Lafia and

Nigeria at large.

- v. To provide adequate exposure to the students to the modern electronics, industrial and information technology networks that gives support to the business enterprises world-wide.
- vi. To develop ethical values of social responsibility, honesty and accountability in the management of business enterprises.
- vii. To equip students with relevant and adequate knowledge and skills for decision making.
- viii. Contributing to growth and improvement of the programmed through research.
- ix. Developing appropriate instructional materials for the teaching in the Department Effectively teach Business subject.

ADMISSION AND GRADUATION REQUIREMENTS

(a) Admission Requirements

UTME – Entry Requirement into Undergraduate 100 level:

Candidates for admission into the four – year degree programme (BSc) in Business Administration should possess either a Senior Secondary School Certificate (SSSC), General Certificate of Education (GCE), NECO or their equivalents with at least five (5) credit passes, at not more than two sittings, including Mathematics, English Language and Economics and any other two (2) subjects in social science. In addition, candidates must have acceptable pass in UTME.

Direct Entry

- a. In addition to O'Level requirements stipulated above, applicants should possess at least two A'Level papers in relevant subjects.
- b. OND in relevant discipline with at least Upper Credit grade in addition to the five credit passes.
- c. HND in relevant discipline with at least Lower Credit in addition to five credit passes.

(b) Graduation (UTME & Direct Entry)

- (i) To graduate at 400 level, a minimum of 120 credit units are required to be earned including the General Studies and Electives.
- (ii) In the case of a three- (3) year direct entry program, the minimum credit units required for graduation is 90.
- (iii) Before graduation, student must have done SIWES and submitted a report to the department.
- (iv) Student must obtained a minimum (GPA of 1.00) and,
- (v) Student meet other requirements that may be prescribed by the Department, Faculty or the Senate.

BUSINESS ADMINISTRATION COURSE CONTENTS

First Semester: 100 Level Courses

Course Code	Course Title	Status	Credit Unit
GST 111	Communication in English	C	2
AMS 101	Principles of Management	C	2
BUA 101	Introduction to Business I	C	2
AMS 103	Introduction to Computing	C	2
ACC 101	Introduction to Financial Accounting 1	C	3
ECO 101	Principles of Economics I	C	2
FULAFIA -BUA 111	Basic Mathematics I	C	2
FULAFIA -BUA 112	Business Insurance	E	2
FULAFIA -BUA 113	Agric Business Management	C	2
Total units			19

Second Semester: 100 Level Courses

Course Code	Course Title	Status	Credit Unit
GST 112	Nigerian Peoples and Culture	C	2
AMS 102	Basic Mathematics II	C	2
AMS 104	Principles of Project Management	C	2
BUA 102	Introduction to Business II	C	2
ACC 102	Introduction to Financial Accounting II	C	3
ECO 102	Principles of Economics II	E	2
FULAFIA -BUA 121	Introduction to Business Communication	C	2
FULAFIA -BUA 122	Tourism Management	C	2
Total units			17

First Semester: 200 Level Courses

Course Code	Course Title	Status	Credit Unit
GST 212	Philosophy, Logic, and Human Existence	C	2
BUA 200	Introduction to Financing	C	3
BUA 201	Principles of Business Administration I	C	3
BUA 203	Business Statistics I	C	3
BUA 205	Leadership and Governance	C	2
ACC 201	Financial Accounting I	C	3
ECO 201	Micro Economics	E	2
FULAFIA -BUA 211	Business Law II	C	2
Total units			20

Second Semester: 200 Level Courses

Course Code	Course Title	Status	Credit Unit
ENT 211	Entrepreneurship and Innovation	C	2
BUA 202	Principles of Business Administration II	C	3
BUA 204	Quantitative Analysis in Management	C	3
BUA 216	Introduction to Financial Management	C	3
BUA 218	Green Management	C	2
ACC 202	Financial Accounting II	C	3
FULAFIA -BUA 221	Business Law II	C	2
FULAFIA -BUA 222	Business Statistics II	C	2
Total units			20

First Semester: 300 Level Courses

Course Code	Course Title	Status	Credit Unit
GST 312	Peace and Conflict Resolution	C	2
ENT 312	Venture Creation	C	2
BUA 303	Management Theory	C	3
BUA 305	Financial Management	C	3
BUA 313	Innovation Management	C	2
BUA 319	E-Commerce	C	2
BUA 321	Business Start-up	C	2
BUA 323	Supply Chain Management	C	2
Total units			18

Second Semester: 300 Level Courses

Course Code	Course Title	Status	Credit Unit
BUA 302	Human Behavior in Organizations	C	3
BUA 304	Human Resource Management	C	3
BUA 310	Production and Operation Management	C	3
BUA 312	Small Business Management	C	2
FULAFIA -BUA 321	Sales and Distribution Management	E	2
FULAFIA -BUA 322	Research Methodology	C	3
ACC 204	Cost Accounting	C	3
Total units			19

First Semester: 400 Level Courses

Course Code	Course Title	Status	Credit Unit
ACC 303	Management Accounting	C	3
BUA 401	Business Policy and Strategic Management I	C	3
BUA 409	Management Information System	C	2
BUA 411	Analysis for Business Decision	C	3
FULAFIA -BUA 411	Industrial Labour Relations	C	3
FULAFIA -BUA 412	Principles of Marketing Management	C	3
FULAFIA -BUA 413	Comparative Management	C	3
Total units			20

Second Semester: 400 Level Courses

Course Code	Course Title	Status	Credit Unit
BUA 402	Strategic Thinking and Problem Solving	C	3
BUA 404	Research Project in Business Administration	C	6
BUA 406	International Business	C	3
BUA 420	Internship	C	3
FULAFIA -BUA 421	Change Management	C	2
FULAFIA -BUA 422	Business Policy and Strategic Management II	C	3
Total units			20

BUSINESS ADMINISTRATION COURSE SYNOPSIS

100 Level Courses GST 111: Communication in English

Sound patterns in English Language (vowels and consonants, phonetics and phonology). English word classes (lexical and grammatical words, definitions, forms, functions, usages, collocations). Sentence in English (types: structural and functional, simple and complex). Grammar and Usage (tense, mood, modality and concord, aspects of language use in everyday life). Logical and Critical Thinking and Reasoning Methods (Logic and Syllogism, Inductive and Deductive Argument and Reasoning Methods, Analogy, Generalisation and Explanations). Ethical considerations, Copyright Rules and Infringements. Writing Activities: (Pre-writing, Writing, Post writing, Editing and Proofreading; Brainstorming, outlining, Paragraphing, Types of writing, Summary, Essays, Letter, Curriculum Vitae, Report writing, Note making etc. Mechanics of writing). Comprehension Strategies: (Reading and types of Reading, Comprehension Skills, 3RsQ). Information and Communication Technology in modern Language Learning. Language skills for effective communication. Major word formation processes. Writing and reading comprehension strategies. Logical and critical reasoning for meaningful presentations. Art of public speaking and listening. Report writing.

GST 112: Nigerian People and Culture

Nigerian history, culture and art up to 1800 (Yoruba, Hausa and Igbo peoples and culture; peoples and culture of the ethnic minority groups). Nigeria under colonial rule (advent of colonial rule in Nigeria; Colonial administration of Nigeria). Evolution of Nigeria as a political unit (amalgamation of Nigeria in 1914; formation of political parties in Nigeria; Nationalist movement and struggle for independence). Nigeria and challenges of nation building (military intervention in Nigerian politics; Nigerian Civil War). Concept of trade and economics of self-reliance (indigenous trade and market system; indigenous apprenticeship system among Nigeria people; trade, skill acquisition and self-reliance). Social justices and national development (law definition and classification. Judiciary and fundamental rights. Individual, norms and values (basic Nigeria norms and values, patterns of citizenship acquisition; citizenship and civic responsibilities; indigenous languages, usage and development; negative attitudes and conducts. Cultism, kidnapping and other related social vices). Re-orientation, moral and national values (The 3R's – Reconstruction, Rehabilitation and Re-orientation; Re-orientation Strategies: Operation Feed the Nation (OFN), Green Revolution, Austerity Measures, War Against Indiscipline (WAI), War Against Indiscipline and Corruption (WAIC), Mass Mobilization for Self-Reliance, Social Justice and Economic Recovery (MAMSER), National Orientation Agency (NOA). Current socio-political and cultural developments in Nigeria.

AMS 101: Principles of Management

Basic concepts in management. Management principles. Functions of the management (such as planning directing, coordinating e.t.c). Nature and Purpose of the organizing function, department, line and staff, staffing, e.t.c. Employee's selection, and Staff appraisal, management development, motivation, and leadership. Controlling: The control process, control technique, recent developments in the control function. The Nigerian environment. Management problems in Nigeria. Introduction to decision making

AMS 102: Basic Mathematics II

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 Computing

Historical prospective of computing- characteristics of each programmes in computing. Hardware, software, and human ware. Application in business and other segments of society. Information processing and its roles in society. Laboratory assignment using PC's operating system, and severally commonly used application software, such as word processors, spreadsheets, presentations, graphics and other applications. Internet and online resources, browsers, and search engines

AMS 104: Principles of Project Management

Concept of project management. Purpose. processes of project delivery within any project management environment. Actors. The tools and techniques used in project management. Traditional and contemporary project management methods. projects bottle neck and possible solutions. project life cycle

BUA 101: Introduction to Business I

Basic concepts of business. The scope of business. Types of business organizations. The character of business. Social, legal and economic perspectives. Forms of ownership. Organizations and management. Organizational structure. Sources of finance. The environment of business. The role of government in business.

BUA 102: Introduction to Business II

Basic principles of management. Principles and practices of contemporary business. The functional areas of business. Marketing, production, finance and accounting functions. Sources of business finance. Government and business. The Social responsibility of business. International business. Business risks and uncertainties. Problems of Nigerian business enterprises. Ethical and social responsibilities of business.

ECO 102: Principles of Macroeconomics II

Treatment of Functions, Index numbers, variables and functional relationships. Basic concept of national income accounting. The circular flow of income, withdrawals and injections. National Income determination and analysis. Introduction to consumption, savings and investments. Elementary understanding of government activities: taxation and government expenditure; money and the banking system. Aggregate supply, unemployment and inflation. The basic terminology in external economy such as exchange rates, balance of payment and global interdependence.

FULAFIA-BUA 111 Basic Mathematics I

Application of Business Mathematics to Social Science problems: demand, Supply and price, total cost, average costs, breakeven, etc., invoices, trade and cash discounts, markup and markdown, financial statements and ratios, inventory, set theory and probability, linear programming: graphical and simplex methods, matrices, investment appraisal, straight lines and Cycles, Trigonometric Function. Logarithm Functions, Exponential Functions, Maxima, Minima and Points of Inflection. Integral Calculus; Integration by Substitution and By Parts.

FULAFIA-BUA 112 Business Insurance

Introduction to Business Insurance, Fundamental Concepts in Business Insurance, Functions of Business Insurance, Analysis of the various functions of business insurance, Types of Business Insurance Policies, In-depth examination of common types of business insurance policies, Risk Management Strategies, Strategies for identifying, assessing, and mitigating risks through insurance solutions, Legal and Regulatory Framework, Business Insurance Operations, Emerging Trends in Business Insurance, Global Perspectives on Business Insurance, Case Studies in Business Insurance, Ethical Considerations in Business Insurance, Environmental Factors Impacting Business Insurance, Business Insurance in the Nigerian Context,

Strategic Decision Making in Business Insurance, Industry Trends and Challenges.

FULAFIA-BUA 113 Agric Business Management

Overview of Agricultural Business, Agricultural Value Chains, Business Planning in Agriculture, Farm Management Principles, Marketing Agricultural Products, Agribusiness Financing, Risk Management in Agriculture, Sustainable Agriculture Practices, International Agriculture Trade, Technology in Agriculture, Government Policies and Agricultural Business, Entrepreneurship in Agriculture, Case Studies in Agricultural Business, Agro-processing and Value Addition, Community and Social Impact of Agricultural Business.

FULAFIA-BUA 121 Introduction to Business Communication

Overview of Business Communication, Types of Business Communication, Business Communication Models, Interpersonal Communication in the Workplace, Written Business Communication, Oral Communication Skills, Non-verbal Communication, Cross-Cultural Communication, Business Etiquette, Communication Technologies in Business, Crisis Communication, Ethical Considerations in Business Communication, Business Communication Planning, Social Media in Business Communication, Professional Development in Business Communication.

FULAFIA-BUA 122 Tourism Management

Overview of Tourism, Tourism Management Principles, Tourism and the Economy, Tourism Destination Planning, Types of Tourism, Tourist Behavior and Motivation, Hospitality and Customer Service in Tourism, Transportation in Tourism, Tourism Marketing and Promotion, Tourism Policy and Regulation, Tourism and Environmental Sustainability, Crisis Management in Tourism, Tourism Technology and Innovation, Global Perspectives on Tourism, Career Opportunities in Tourism Management.

200 Level Courses

GST 212: Philosophy, Logic And Human Existence

Scope of philosophy; notions, meanings, branches and problems of philosophy. Logic as an indispensable tool of philosophy. Elements of syllogism, symbolic logic—the first nine rules of inference. Informal fallacies, laws of thought, nature of arguments. Valid and invalid arguments, logic of form and logic of content — deduction, induction and inferences. Creative and critical thinking. Impact of philosophy on human existence. Philosophy and politics, philosophy and human conduct, philosophy and religion, philosophy and human values, philosophy and character molding, etc.

ENT 211: Entrepreneurship and Innovation

Concept of entrepreneurship (entrepreneurship, intrapreneurship corporate entrepreneurship,).theories, rationale and relevance of entrepreneurship (Schumpeterian and other perspectives, risk-taking, necessity and opportunity-based entrepreneurship and creative destruction). Characteristics of entrepreneurs (opportunity seeker, risk taker, natural and nurtured, problem solver and change agent, innovator and creative thinker).Entrepreneurial thinking (critical thinking, reflective thinking, and creative thinking).Innovation (concept of innovation, dimensions of innovation, change and innovation, knowledge and innovation).Enterprise formation, partnership and networking (basics of business plan, forms of business ownership, business registration and forming alliances and joint ventures). Contemporary entrepreneurship issues (knowledge, skills and technology, intellectual property, virtual office, networking). Entrepreneurship in Nigeria (biography of inspirational entrepreneurs, youth and women entrepreneurship, entrepreneurship support institutions, youth enterprise networks and environmental and cultural barriers to entrepreneurship). Basic principles of e-commerce.

BUA 200: Introduction to Financing

Introduction to financial decisions and financial markets. Introduction to financial statements. Financial statements (balance sheet, income statement, cash flow statement). Financial analysis. Financial ratios for financial statement analysis. The theories of value. Risk and return. Capital investment decision. Financing decisions. Dividend policy. Capital structure and options. Corporate takeovers and managerial compensations.

BUA 201: Principles of Business Administration I

Nature and purpose of Management. Universality of Management- production, marketing, finance, people, process, systems. Managers as change agents. Biographic study of successful managers. Managerial roles- interpersonal, decision making and communication. Management as a profession. Management, Corporate Governance and Leadership. Challenges of Management in Nigeria.

BUA 202: Principles of Business Administration II

The core principles and practice of Business Administration. Functional areas of management/Management process. Decision making. Change Management and superior performance. Management by Objectives. Managing diversity. Organizational Culture. Managing conflicts. Performance management. Process management, Quality management. Team building. Measuring organizational success. The environment of modern business organizations.

BUA 203: Business Statistics I

Introduction to statistics and statistical procedures. Statistical methods, descriptive statistics and inferential statistics. 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 in Management

Analyses, interpretation, and questioning of results. Mathematical concepts of beginning algebra and geometry. Determination of the reasonableness of results. Analyse results. Interpretation of results. Organization and presentation of information graphically, numerically, symbolically, and verbally. Financial modelling. Statistical modelling. Operational modelling. Decision theory. Managerial decision making.

BUA 205: Leadership and Governance

Understanding leadership. Recognizing leadership traits. The theories, principles and concepts of leadership. Application of leadership principles to business organizations. Leadership styles. Leadership qualities. Developing leadership skills. The problems of leadership in organizations Nigeria as a case study. Conflict in organizations. Handling conflict. conflicting management. Principles and importance of corporate governance. The four P's of corporate governance are people, process, performance, and purpose.

BUA 216: Introduction to Financial Management

Financial performance ratios. Risk and return. Time value of money. Net Present Value. Market efficiency. Asset pricing models. Modern portfolio theory. Bonds and interest rates. Forwards, futures and options. Working capital management. The structure and performance of the money management industry. Pension funds, mutual funds and hedge funds.

BUA 218: Green Management

Climate change and global warming. Natural resource economics theory. The concept of green management. Principles of green management. Environment management standards. Green management applications in business functions. Energy resources and eco-friendly technologies. Waste management. Incentive regulation. Sustainability and climate change.

ECO 201: Introductions to Microeconomics I

Introduction to microeconomics. The partial equilibrium analysis with respect to basic microeconomic variables like individual and market demand, individual and market supply.

Shapes of the demand and supply curves. Price elasticity of demand. Arc and point elasticity of demand. Income and cross elasticities. Consumer behaviour: Cardinalist, Ordinalist using indifference curves, their graphical and mathematical presentation and Partial derivative. Consumer surplus. Income and substitution

effects in consumption.

Cobweb analysis. Government price control. The production functions. Introductory theories of production and cost: Short- and Long-run production with laws of diminishing returns or variable proportion, marginal rate of technical substitution, Is cost, returns to scale, expansion path and factor substitution. Graphical and mathematical treatments of these.

ACC 201: Financial Accounting I

IASB framework for the preparation and presentation of financial statements. Introduction to IFRS 15 – Revenue and IAS 1. Presentation of Financial Statements. IAS 2. Accounting for inventories. Introduction to IAS 8 – Accounting policies, IAS 16 – Property, plant and equipment, IAS 20 – Government Grants and IAS 23 – Borrowing Costs.

ACC 202: Financial Accounting II

Conceptual framework for financial reporting. The principles of Small and Medium-sized Entities' Guidelines on Accounting (SMEGA) and Level 3 guidance. Introduction to partnership – definitions, types of partners, deeds, partners' capital and current accounts, profit sharing ratio and appropriation account. Introduction to IFRS 11 – Joint arrangement, and account for substance of transactions under goods on sale or return.

ECO 201: Microeconomics

Introduction to microeconomics. The partial equilibrium analysis with respect to basic microeconomic variables like individual and market demand. Individual and market supply. Shapes of the demand and supply curves. Price elasticity of demand. Arc and point elasticity of demand. Income and cross elasticities. Consumer behaviour: Cardinalist, Ordinalist using indifference curves, their graphical and mathematical presentation and partial derivative. Consumer surplus. Income and substitution effects in consumption.

Cobweb analysis. Government price control. The production functions. Introductory theories of production and cost: Short- and Long-run production with laws of diminishing returns or variable proportion, marginal rate of technical substitution, Isocost, returns to scale, expansion path and factor substitution. Graphical and mathematical treatments of these.

ECO 202: Macroeconomics

Distinction between Microeconomics and Macroeconomics in the context of partial and general equilibrium. The goals of macroeconomics. Nature and Scope of Macroeconomics.

Concept of National Income Accounting, Gross Domestic Product (GDP) and its components, its calculation and derivatives. Gross National Product, GDP deflator and its uses, cost of living; consumer price index and National Income with its

derivatives. Consumption and Savings theories and their determinants. The Multiplier and the relations between APC, APS, MPC, MPS. Also, the theories of investment and its determinants, as well as introduction to government roles within the context of a 3- Sector model.

ACC 204: Cost Accounting

Definition of cost and cost accounting. The need for and installation of a cost accounting system, objectives of a cost accounting system, organisation of a cost accounting department and its relationship with other departments, advantages and limitations of a cost accounting system. Differences between cost and financial accounting, and cost and management accounting. Classification and estimation of cost into variable and fixed elements. Account for materials, labour and overhead. Preparation of specific order costing (job, batch and contract), process costing, including treatment of process gains and losses in line with IAS 2, integrated and interlocking accounts, explain and apply costing techniques marginal costing, (break-even and CVP analysis), standard costing. Prepare and explain simple variance analysis, and explain and prepare functional budget and cash budget.

FULAFIA-BUA 211: Business Law I

The Nigerian Legal System. Sources of Nigerian Law. Hierarchy of Nigerian Courts. Commercial Arbitration. Law of Contract; Agency. Negotiable Instruments; Bill of Exchange, Cheques and Promissory Notes.

FULAFIA-BUA 221 Business Law II

Contract Law, Sales and Commercial Paper, Agency and Employment Law, Business Torts, Intellectual Property Law, Consumer Protection Laws, Bankruptcy Law, Antitrust and Competition Law, Environmental Law and Business, Securities Regulation, International Business Law, Ethics in Business Law, Alternative Dispute Resolution, Privacy and Data Protection Laws, Emerging Trends and Developments.

FULAFIA-BUA 222: Business Statistics II

Normal binomial, Poisson and Hyper geometric. Elementary Sampling Theory, Estimation Theory. Students Distribution. Statistical Decision Theory. Tests of Hypothesis 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.

300 level First Semester Courses

GST 312: Peace and Conflict Resolution

Concepts of peace, conflict and security in a multi-ethnic nation. Types and theories of conflicts: ethnic, religious, economic, geo-political conflicts. Structural conflict theory, realist theory of conflict, frustration-aggression conflict theory. Root causes of conflict and violence in Africa: indigene and settlers' phenomena; boundary/boarder disputes; political disputes; ethnic disputes and rivalries. Economic inequalities; social dispute. Nationalist movements and agitations. Selected conflict case studies – Tiv-Junkun; Zango Kartaf. Chieftaincy and land disputes, etc. Peace building, management of conflicts and security. Peace and human development. Approaches to ease & conflict management - (religious, government, community leaders etc.).elements of peace studies and conflict resolution. Conflict dynamics assessment scales. Constructive and destructive, justice and legal framework. Concepts of social justice; the Nigerian legal system. Insurgency and terrorism. Peace mediation and peace keeping. Peace and Security Council (international, national and local levels). Agents of conflict resolution – conventions, treaties, community policing. evolution and imperatives. Alternative Dispute Resolution (ADR).Dialogue, arbitration, negotiation, collaboration, etc. Roles of international organizations in conflict resolution - (a).the United Nations (UN) and its conflict resolution organs; the African Union and Peace Security Council. ECOWAS in peace keeping. The media and traditional institutions in peace building. Managing post-conflict situations; refugees. Internally Displaced Persons (IDPS).The role of NGOs in post-conflict situations.

ENT 312: Venture Creation

Opportunity identification: sources of business opportunities in Nigeria, environmental scanning. Demand and supply gap/unmet needs/market gaps/market research. Unutilized resources, social and climate conditions and technology adoption gap. New business development: business planning, market research, etc. Entrepreneurial finance: venture capital, equity finance. Micro finance, personal savings, small business investment organizations and business plan competition. Entrepreneurial marketing and e-commerce. Principles of marketing, customer acquisition and retention.B2B, C2C and B2C models of e-commerce. First mover advantage, e-commerce business models and successful e-commerce companies. Small business management/family business. Leadership & management: basic book keeping, nature of family business and Family Business Growth Model. Negotiations and business communication: strategy and tactics of negotiation/bargaining. Traditional and modern business communication methods. Opportunity Discovery Demonstrations: business idea generation and presentations. Business idea contest, brainstorming sessions, idea pitching, etc. Technological Solutions: the concepts of market/customer solution, customer solution and emerging technologies. Business Applications of new technologies:

Artificial Intelligence (AI), Virtual/Mixed Reality (VR), Internet of Things (IoTs), Blockchain, Cloud Computing, Renewable Energy, etc. Digital business and e-commerce strategies).

BUA303: Management Theory

Introduction to theories of management. Scientific management/classical theories of management. The human relations/neo-classical theories of management. The systems/modern theories of management. The managerial behavioural movement. Theory X and Theory Y. The grid approaches. Participative models. Management by objectives. Quantitative and behavioural control models. Testing specific theories and models in Nigeria. Criteria for locating bad management practices. Application of management theories to Nigerian organizations. Theories of motivation. Nature and process of motivation.

BUA305: Financial Management

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.

BUA313: Innovation Management

The concept and principles of innovation. Types of innovation. Sources of innovation ideas. Developing models of innovation. Disruptive innovations. The innovation processes. Strategies, tools and techniques for managing innovation. Organizing for innovation. Triggers of innovation. Intellectual property rights. R & D in organizations.

BUA319: E-Commerce

Introduction to internet-based business models. Types of e-commerce systems. Principles of e-commerce. Development of e-commerce. Business and revenue models, drivers, and benefits of different e-commerce systems. Virtual value chains. E-commerce management. Use of information systems. Knowledge management strategies. E-marketing. Ethical, social and legal aspects of e-commerce.

BUA321: Business Start-up

What does it mean to be an entrepreneur? The entrepreneurial path. Identifying and evaluating business opportunities. Models for new venture development. The resourcing requirements. The competitive landscape. Team development and future strategies. From a business idea to a business concept. Business plans. Assessing the feasibility of a “winning concept”. Models for new venture development.

Competitive business strategy.

BUA323: Supply Chain Management

Fundamental elements of Supply Chain Management-strategic sourcing, transportation, inventory management, demand planning & forecasting, manufacturing, distribution and customer service. Supply chain and competitive strategy. Logistics and customer value. Measuring logistics costs and performance. Matching supply and demand; creating the responsive supply chain; strategic lead-time management; the synchronous supply chain; complexity and the supply chain; managing risk in the supply chain; the era of networking competition; overcoming the barriers to supply chain integration; creating a sustainable supply chain; and the supply chain of the future. Managing supply chain risks.

300 level Second Semester Courses

BUA302: Human Behaviour in Organisations

Theories, concepts and issues in the field of organizational behaviour. Employee motivation and performance. Stress management. Communication in organizations. Work perceptions and attitudes. Principles of decision-making. Team dynamics. Employee involvement and conflict management. Organizational groups.

BUA304: Human Resources Management

Scope and nature of human resources management. Human resources management roles and responsibilities. Supply and demand characteristics of labour – by type. Organisation of the personnel functions. Manpower planning. Motivation. Leadership styles. Recruitment and selection process. Training and development. Employee compensation, incentives and rewards. Performance appraisal. Disciplinary procedures. Employee welfare. The changing role of HRM and challenges in the twenty-first century.

BUA310: Production and Operations Management

Methods of production/operations management. Functional areas of production and operations management as practiced in manufacturing industries and the services sector. 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.

BUA312: Small Business Management

Small business and entrepreneurship, procedures for initiating a small business,

operating and managing a small firm and the various resources available to persons interested in small businesses. The role of Small Enterprises in an economy. Development of entrepreneurial thinking. Financing, development and management of Small Enterprises. Organization and operation of the small-scale retail trading. Service or manufacturing business. Location, financing, marketing, labour, accounting and the case of manufacturing. Production and related problems of stock control. Taxes and insurance.

FULAFIA-BUA 321: Sales and Distribution Management

Administration of firm's personal selling function, sales planning and budgeting, estimating market potential and forecasting sales, organizing the sale force, recruiting, selecting and training and evaluating the sales force, product planning and pricing, sales organizational structure. The distribution structure; physical distribution. Promotional strategy; Decisions; Brand strategy decisions. Pricing decisions and policies.

FULAFIA-BUA 322 Research Methodology

Introduction to Research, Research Design, Research Paradigms, Literature Review, Research Questions and Hypotheses, Sampling Techniques, Data Collection Methods, Measurement and Scaling, Data Analysis Techniques, Ethical Considerations in Research, Research Instrument Development, Quantitative Research Approaches, Qualitative Research Approaches, Data Presentation and Interpretation, Writing and Presenting Research.

ACC: 204 Cost Accounting

Review of Cost Accounting Information and Classification, Introduction to Operating and Financial budgets, Marginal costing and Absorption costing, marginal costing and pricing, Break even and Cost-Volume-Profit Analysis, Budgetary Control and Variance analysis, marketing and profitability analysis, Behavioral aspect of Cost Accounting.

400 level First Semester Courses

ACC 303: Management Accounting

Strategic management accounting techniques in performance management. Budget and budgetary control in relation to the following: forecasting, master and subsidiary budgets, including cash budget, and flexible budgets. The behavioural aspect of budgeting and budgetary control. Standard costing and analysis of variances. Cost reduction and control techniques in business operations. Spreadsheet applications in performance management. Decision making: identification of relevant cost based on given data and information for short term decision making, cost-volume-profit analyses (including single and multiple products) using both numerical and graphical techniques with relevant advice to

management. Different pricing strategies. Dealing with uncertainty in decision-making. Application of learning and experience curve theory. Discuss performance management in relation to the following: definitions, nature and scope. Comparison between performance management and cost accounting. Comparison between performance management and financial accounting, cost information for decision making, using relevant costs. Divisional performance and different transfer pricing techniques; various pricing strategies and calculation of product prices using these strategies. Ethical principles relating to performance management. Topical issues in performance management, covering -Activity-Based Costing (ABC), Just-in-Time, Kaizen costing, target costing, lifecycle costing, backflush accounting, throughput accounting, advanced manufacturing techniques and balance scorecard.

BUA 401: Business Policy and Strategic Management I

The Concepts of policy 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 behaviors. Reviewing the Business functions of marketing, production, finance, and personnel in Nigeria. Management process of corporate planning. Developing clear business objectives and setting clear policies. Policy implementation. Understanding corporate culture and leadership. Budgeting and control. Business performance appraisal. Motivating group and individual efforts. Organizations and the changes taking place in its environment. Strategic management process. Strategy and strategizing. Planned and emergent strategies. Nature of competitions. Models of competitive analysis. Setting organizational direction- vision, mission, goals, objectives and value system. Internal and external context of organization. The strategic planning processes. SWOT and PESTLE analysis. Strategy Formulation- Strategic Analysis, Strategic Choice, Strategic Implementation/Evaluation. Strategic Management Issues in Nigeria - reorganization, restructuring, downsizing, merger and acquisition, PPP. Case study.

BUA 409: Management Information System

Introduction to Management Information Systems. Fundamentals of data processing –brief history and conventional data processing methods. Manual methods and mechanized methods. Classification of systems and their relative merits. MIS basics – Hardware, software, networking, and security. Closed loop and open loop systems: Effect on time-lag. The total system approach and objectives. Total systems and subsystems. Information Systems and organization strategy. Information Systems development. Information Systems in society and the world.

BUA 411: Analysis for Business Decision

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, and other OR models. Inventory replacement. Line balancing. Routing and sequencing.

FULAFIA-BUA 411 Industrial Labour Relations

Introduction to Industrial Labour Relations, Legal Framework of Industrial Relations, Labor Unions and Workers' Organizations, Collective Bargaining, Conflict Resolution and Dispute Settlement, Worker Participation and Consultation, Industrial Democracy, Employee Rights and Responsibilities, Employee Discipline and Termination, Workplace Health and Safety, Industrial Relations in Globalized Markets, Technological Changes and Workforce, Gender and Diversity in the Workplace, Corporate Social Responsibility (CSR) in Labour Relations, Emerging Trends in Industrial Labour Relations:

FULAFIA-BUA 412 Principles of Marketing Management

Introduction to Marketing Management, Market Analysis and Consumer Behavior, Product and Brand Management, Pricing Strategies and Tactics, Distribution Channels and Retail Management, Integrated Marketing Communication (IMC), Digital Marketing and E-Commerce, Marketing Metrics and Analytics, Customer Relationship Management (CRM), Marketing Ethics and Social Responsibility, Global Marketing Management, Innovation in Marketing, Strategic Marketing Planning, Brand Positioning and Differentiation, Emerging Trends in Marketing Management.

FULAFIA-BUA 413 Comparative Management

Introduction to Comparative Management, Cultural Dimensions in Management, Global Business Environment, Comparative Leadership Styles, Organizational Structures in Different Cultures, Human Resource Management in a Global Context, Communication Styles in International Management, Cross-Cultural Negotiation and Conflict Resolution, Global Strategic Management, Technology and Innovation in Global Management, Ethical Issues in International Business, Corporate Social Responsibility (CSR) Globally, Risk Management in International Business, Case Studies in Comparative Management, Future Trends and Challenges in Comparative Management.

400 level Second Semester Courses

BUA 402: Strategic Thinking and Problem Solving

This course is designed to develop the right mindset in students to challenge the status quo and develop the right attitude to build solutions for organizations. Topics will cover an overview of the traditional thinking process (horizontal), its strengths and weaknesses; lateral thinking perspective; analysis of the different views about

thinking; the interface among thinking, problem solving process, techniques and models.

BUA 404: Research Project in Business Administration

A systematic field research on a current business issue 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

Introduction: The concept of International Business. Classical trade theory: 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 420: Internship

This is a practical course which involves supervised training work in a business enterprise. There shall be hands-on learning in all the functional areas of business. Integrating knowledge of the taught courses into the internship job experience. The requirements to complete internship are: final presentation, a daily log, an analysis of the company or organization the student worked for and a performance evaluation from the supervisor.

FULAFIA-BUA 421 Change Management

Introduction to Change Management, Theories of Change, Change Drivers and Forces, Resistance to Change, Change Leadership, Communication Strategies in Change Management, Employee Engagement and Empowerment, Change Team Dynamics, Organizational Culture and Change, Change Readiness Assessment, Change Implementation Strategies, Learning and Development in Change Initiatives, Monitoring and Evaluation of Change, Sustainability of Change, Crisis Management and Change.

FULAFIA-BUA 422: Business Policy and Strategic Management II

Organic Business function 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 Changes taking place in its environment. Predict the Dynamic Environment. Impact of Environment Changes and Strategies and Performance of a Firm. Analysis of the role of Employee and Managerial Behaviour in Success or Failure of Strategy Implementation.

BUS 499: Project

Students are required to write and present a final project in an area related to business management. Students have the option of writing their projects in any area of the major subjects which they are offering. Students repeating the 400 level shall be exempted from repeating the project provided that the requirement has already been satisfied. The last date for the submission of approved and completed projects shall be determined by the Projects Committee and communicated to the students. Any project submitted later than the date shall be rejected for that academic session. Any student who fails to submit an approved and complete project or whose project is rejected on grounds of late submission or is referred in the project shall not be awarded the degree.

LIST OF ACADEMIC STAFF OF BUSINESS ADMINISTRATION DEPARTMENT

S/N	Name of Academic Staff	Qualification(s)	Area of Specialization	Rank
1	Dr. Dauda Abdullahi	PhD, MSc, BSc.	Management	Senior Lecturer/HOD
2	Dr. Umar D. Muhammed	PhD, MSc, BSc.	Management	Professor
3	Dr. Mohammed Alkali	PhD, MSc, BSc.	Entrepreneurship /Management	Assoc. Professor
4	Dr.Ogbu James Ogbu	PhD, MSc, BSc.	Management	Senior Lecturer
5	Maryam Ladi Isa	MSc, BSc.	Marketing	Lecturer I
6	Dr. Sulaiman Abdulwahab Sulaiman	PhD, MSc, MBA, BSc. PGDM, PGDA, PGDE, HND	Finance/Management	Lecturer 1
7	Jibril Danladi Agabi	MSc, BSc.	Management	Lecturer II
8	Musa Yakubu	MSc, BSc.	Management	Lecturer II/ Examination Officer
9	Yusuf Alhaji Adamu	MSc., BSc.	Management	Lecturer II/ Timetable Officer
10	Aliyu Saidu Lawal	MSc., BSc.	Management	Lecturer II/ Course Adviser
11	Ibrahim Abdulraham Musa	MSc., BSc.	Management	Asst. Lecturer
12	Ismaila Adedeji	MSc., BSc.	Management	Asst. Lecturer
13	NkanuOkosiOvai	MSc., BSc.	Management	Asst. Lecturer
14	EneAbah Oka	B.Sc.	Marketing	Asst. Lecturer
15	Aliyu Kasimu Elayo	B.Sc.	Management	Graduate Assistant
16	Umar Hannatu	B.Sc.	Management	Graduate Assistant
17	Peter Danladi Ampa	B.Sc.	Management	Graduate Assistant

LIST OF NON - TEACHING STAFF

S/N	NAME OF NON-TEACHING STAFF	QUALIFICATION	AREA OF SPECIALIZATION	RANK
1	Umar Abdullahi	B.Sc. PGD, MSc.	Management	Administrative Officer
2	Usman Musa Abdullahi	B.Sc	Public Administration	Administrative Assistant
3	Grace Damulak	B.Sc	Public Administration	Administrative Assistant
4	Abdullahi Mohammed Egede	HND	Business Administration	Higher Executive Officer

ENTREPRENEURSHIP DEPARTMENT

HISTORY OF ENTREPRENEURSHIP DEPARTMENT

The Department of Entrepreneurship Studies, Federal University of Lafia came into existence in September, 2019, in the Faculty of Management Sciences. It commenced the admission of students for 2023/2024 Academic Session. The Department at its beginning Dr. Mohammed Alkali was appointed as the pioneer Head of the Department.

The academic curriculum of the Department is dynamic to enable both the staff and students to be well grounded in research and scholarship in line with global best practices. Our method of teaching is also in conformity with other world class Universities. In addition, Department of Entrepreneurship Studies, Federal University of Lafia has stepped out to meet the maximum standard prescribed by the National University Commission (NUC).

The Department has an academic brief that guides students in the choice of courses either compulsory or elective. Our strategic plan is anchored on manpower development which is geared towards training and equipping of both staff and students with skill needed for sustainable development in an environment enabling the transformation of Nigeria and the world as a whole.

B.Sc. Entrepreneurship

Overview

The minimum standards described here will enable the graduates of this programme to acquire sufficient theoretical and practical knowledge to contribute towards self-actualisation and national advancement in a highly globalised and competitive world. The programme is not synonymous with skills acquisition or apprenticeship. It is designed to enable students use advanced knowledge to creatively think and innovate thereby discovering and harnessing opportunities needed for driving national growth and employment generation.

PHILOSOPHY OF THE ENTREPRENEURSHIP PROGRAMME

The guiding principle of this programme is the development of creative minds, innovative and entrepreneurial personalities who are prepared for leadership responsibilities in industry, government and non-profit organizations and who are developed to establish new ventures, reinvent organizations, create new jobs, add social and economic value and nurture a sustainable enterprise culture. The programme also supports enterprise development.

OBJECTIVES OF THE ENTREPRENEURSHIP PROGRAMME

The major objectives of the degree programme in Entrepreneurship are to:

1. develop entrepreneurial spirit among the new generation of students with the hope of creating new and greater social and economic value for the

- sustainable development of the society;
2. nurture entrepreneurship knowledge among students through entrepreneurship studies and education;
 3. provide students with the required skill to developing viable enterprises that are capable of competing in the global environment;
 4. enable student identify and exploit opportunities locally and globally;
 5. equip students with tools to grow new and existing ventures thereby regenerating economic growth and development;
 6. stimulate students' interest in fostering productive culture in the larger society through teaching, advisory and consultancy services, mentoring and active engagements;
 7. equip students with analytical skills in problem solving, negotiations, conflict resolution, marketing, leadership, interpersonal relations and financial literacy;
 8. develop in students, the desire to excel and live a meaningful and productive life through self-discovery and self-confidence;
 9. instil in students the need for independent thinking, economic freedom and respect for talents and innovations; and
 10. prepare graduates for higher studies in the field of Entrepreneurship.

ADMISSION AND GRADUATION REQUIREMENTS

The criteria for admission into the programmes are as follows:

Unified Tertiary Matriculation Examination (UTME)

The minimum academic requirement is credit passes in five subjects including English Language, Mathematics, one credit in Economics, Commerce or any business management related course and two credits from other subjects at not more than two sittings.

Direct Entry Admission

1. Applicants should possess five credit passes in the GCE or equivalent examination, at least two of which shall be at the Advanced level or four credit passes at least three of which shall be at the Advanced level provided that subjects are not counted at both levels of the examination.
2. National Diploma (ND) in relevant discipline with at least upper credit grade in addition to the five credit passes as stated in (a) above.
3. Higher National Diploma (HND) in relevant discipline with at least lower credit in addition to five credit passes as stated in (a) above.
4. Final certificate of relevant professional bodies in addition to five credit passes as stated in (a) above. Duration A student will not be allowed to exceed an additional fifty per cent (50%) of the duration of the programme if he fails

to graduate within the minimum number of years. UTME Four (4) academic sessions or eight (8) semesters) Direct Entry Three academic sessions or six (6) semesters. In general, no student will be allowed to exceed an additional 50% of the normal duration of the programme.

Graduation (UTME & Direct Entry) Requirements

- (i) To graduate at 400 level, a minimum of 120 credit units are required to be earned including the General Studies and Electives.
- (ii) In the case of a three- (3) year direct entry program, the minimum credit units required for graduation is 90.
- (iii) The minimum credit load per semester is **15** credit units.

ENTREPRENEURSHIP COURSE CONTENTS

First Semester: 100 Level Courses

Course Code	Course Title	Status	Credit Unit
GST 111	Communication in English	Core	2
AMS 101	Principles of Management	Core	2
BUA 101	Introduction to Business I	Core	2
AMS 103	Introduction to Computers	Core	2
ENT 121	Introduction to Entrepreneurship & Venture creation	Core	3
ENT 125	Business Statistics I	Core	2
ACC 101	Introduction to Financial Accounting 1	Core	3
ECO 101	Principles of Economics I	Core	2
FULAFIA -ENT 111	Basic Mathematics I	Elective	2
Total units			20

Second Semester: 100 Level Courses

Course Code	Course Title	Status	Credit Unit
GST 112	Nigerian Peoples and Culture	Core	2
AMS 102	Basic Mathematics II	Core	2
AMS 104	Principles of Project Management	Core	2
ENT 102	Elements of Book keeping	Core	3
BUA 102:	Introduction to Business II	Core	2
ENT 122	The Nigerian Entrepreneurship Environment	Core	2
ENT 124	Basic Financial Literacy	Core	3
ECO 102	Principles of Economics II	Elective	2
FULAFIA -ENT 121	Business Statistics II	Core	2
Total units			20

First Semester: 200 Level Courses

Course Code	Course Title	Status	Credit Unit
GST 212	Philosophy, Logic, and Human Existence	Core	2
ENT 211	Entrepreneurship and Innovation	Core	2
ENT 223	Introduction to Entrepreneurial Financing	Core	2
ENT 225	Entrepreneurial Marketing	Core	2
ENT 227	Theories of Entrepreneurship	Core	2
ACC 201	Financial Accounting I	Core	3
ECO 201	Micro Economics	Elective	2
FULAFIA -ENT 211	Business Law II	Core	2
FULAFIA -ENT 212	Export Import Procedures and Documentation	Elective	2
Total units			19

Second Semester: 200 Level Courses

Course Code	Course Title	Status	Credit Unit
ENT 211	Entrepreneurship and Innovation	Core	2
ENT 224	Entrepreneurship and Change Management	Core	2
ENT 232	Industrial Learning and Tours 1	Core	3
ENT 234	Biographical Studies of Entrepreneurial Thinkers and Giants	Core	3
ACC 202	Financial Accounting II	Core	3
FULAFIA -ENT 221	Business Law II	Core	2
FULAFIA -ENT 222	Consumer Behaviour	Core	2
FULAFIA -ENT 223	Customer Relationship Management	Core	2
Total units			19

First Semester: 300 Level Courses

Course Code	Course Title	Status	Credit Unit
GST 312	Peace and Conflict resolution	Core	2
ENT 312	Venture Creation	Core	2
ENT 315	Business Opportunity Scouting and Evaluation	Core	2
ENT 323	Sociology of Entrepreneurship	Core	2
ENT 325	Small Scale Business Management	Core	2
FULAFIA -ENT 311	Human and Natural Resource Management	Core	2
FULAFIA -ENT 312	Feasibilities and Business Planning	Core	3
FULAFIA -ENT 313	Purchasing and Materials management	Elective	2
Total units			17

Second Semester: 300 Level Courses

Course Code	Course Title	Status	Credit Unit
ENT 328	Family Business and Succession Plan	Core	2
ENT 332	Feasibilities and Business Planning	Core	3
ENT 334	Research Methods	Core	3
ENT 336	Industrial Learning and Tours 2	Core	3
FULAFIA -ENT 321	Cultural Change, leadership and Corporate Governance	Core	3
FULAFIA -ENT 322	Organizational Success and Managerial Economic	Core	3
Total units			17

First Semester: 400 Level Courses

Course Code	Course Title	Status	Credit Unit
ENT 417	Technology Entrepreneurship and Intellectual Property Rights	Core	2
ENT 427	E-Business	Core	2
FULAFIA -ENT 411	Entrepreneurial Policy and Strategy	Core	2
FULAFIA -ENT 412	Financial Management	Core	2
FULAFIA -ENT 413	Industrial Marketing	Elective	2
FULAFIA -ENT 414	Production Management	Core	2
FULAFIA -ENT 415	E-Business and Entrepreneurship	Core	2
FULAFIA -ENT 416	Organizational Behaviour	Core	2
Total units			16

Second Semester: 400 Level Courses

Course Code	Course Title	Status	Credit Unit
ENT 416	Social Entrepreneurship and Community Development	Core	2
ENT 428	Entrepreneurship and Gender Issues	Core	2
ENT 424	Management of Creativity and Innovation	Core	2
ENT 429	Strategic Thinking, Problem Solving and Negotiation Skills	Core	2
ENT 432	Risk Management and Insurance	Core	3
ENT 442	Research for Enterprise	Core	4
FULAFIA -ENT 421	Entrepreneurship Development Programme	Elective	2
Total units			17

ENTREPRENEURSHIP COURSE SYNOPSIS

100 Level First Semester Courses

GST 111: Communication in English

Sound patterns in English Language (vowels and consonants, phonetics and phonology). English word classes (lexical and grammatical words, definitions, forms, functions, usages, collocations). Sentence in English (types: structural and functional, simple and complex). Grammar and Usage (tense, mood, modality and concord, aspects of language use in everyday life). Logical and Critical Thinking and Reasoning Methods (Logic and Syllogism, Inductive and Deductive Argument and Reasoning Methods, Analogy, Generalisation and Explanations). Ethical considerations, Copyright Rules and Infringements. Writing Activities: (Pre-writing, Writing, Post writing, Editing and Proofreading; Brainstorming, outlining, Paragraphing, Types of writing, Summary, Essays, Letter, Curriculum Vitae, Report writing, Note making etc. Mechanics of writing). Comprehension Strategies: (Reading and types of Reading, Comprehension Skills, 3RsQ). Information and Communication Technology in modern Language Learning. Language skills for effective communication. Major word formation processes. Writing and reading comprehension strategies. Logical and critical reasoning for meaningful presentations. Art of public speaking and listening. Report writing.

AMS 101: Principles of Management

Basic concepts in management. Management principles. Functions of the management (such as planning directing, coordinating etc. Nature and Purpose of the organizing function, department, line and staff, staffing, etc. Employee's selection, and Staff appraisal, management development, motivation, and leadership. Controlling: The control process, control technique, recent developments in the control function. The Nigerian environment. Management problems in Nigeria. Introduction to decision making.

BUA 101: Introduction to Business I

Basic concepts of business. The scope of business. Types of business organizations. The character of business. Social, legal and economic perspectives. Forms of ownership. Organizations and management. Organizational structure. Sources of finance. The environment of business. The role of government in business.

AMS 103: Introduction to Computers

Historical prospective of computing- characteristics of each programmes in computing. Hardware, software, and human ware. Application in business and other segments of society. Information processing and its roles in society. Laboratory assignment using PC's operating system, and severally commonly used application software, such as word processors, spreadsheets, presentations, graphics and other

applications. Internet and online resources, browsers, and search engines.

ENT 121: Introduction to Entrepreneurship & Venture Creation

Course Contents: This course discusses the concept/theories of entrepreneurship and innovation. Nature and types of entrepreneurships. Characteristics of entrepreneurs: Risk-taking behavior. Innovation and entrepreneurship development processes. It also introduces students to the basic processes of starting an enterprise.

ENT 125: Business Statistics I

Course Contents This course exposes students to the 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.

ACC 101: Introduction to Financial Accounting I

The nature and scope of accounting. Definition of bookkeeping and accounting. Differences and similarities between bookkeeping and accounting. Objectives of financial accounting, financial accounting cycle, various branches of accounting, methods of recording accounting data using manual and electronic devices. Source documents for Book-keeping and Accounting, original/principal/prime books of entry/ledgers in accounting. Principles of double entry and accounting equation, the trial balance, bank reconciliation statement, classification of revenue/receipts and expenditure (current & capital).

ECO 101: Principles of Economics I

An introduction to the nature of economic science and its basic problem of scarcity and choice. The methodology of economics and major areas of specialization. Historical development of ideas from the classical, neoclassical, utilitarian and welfare economists. Major findings in the various areas of specialization and elementary principles of microeconomics, as well as partial equilibrium analysis. Demand and Supply; and their laws. Determinants and types in statement and graphical format. The firms and production functions, as well as market structure.

FULAFIA-ENT 111 Basic Mathematics I

Application of Business Mathematics to Social Science problems: demand, Supply and price, total cost, average costs, breakeven, etc., invoices, trade and cash

discounts, markup and markdown, financial statements and ratios, inventory, set theory and probability, linear programming: graphical and simplex methods, matrices, investment appraisal, straight lines and Cycles, Trigonometric Function. Logarithm Functions, Exponential Functions, Maxima, Minima and Points of Inflection. Integral Calculus; Integration by Substitution and By Parts.

100 Level Second Semester Courses

GST 112: Nigerian People and Culture

Nigerian history, culture and art up to 1800 (Yoruba, Hausa and Igbo peoples and culture; peoples and culture of the ethnic minority groups). Nigeria under colonial rule (advent of colonial rule in Nigeria; Colonial administration of Nigeria). Evolution of Nigeria as a political unit (amalgamation of Nigeria in 1914; formation of political parties in Nigeria; Nationalist movement and struggle for independence). Nigeria and challenges of nation building (military intervention in Nigerian politics; Nigerian Civil War). Concept of trade and economics of self-reliance (indigenous trade and market system; indigenous apprenticeship system among Nigeria people; trade, skill acquisition and self-reliance). Social justices and national development (law definition and classification. Judiciary and fundamental rights. Individual, norms and values (basic Nigeria norms and values, patterns of citizenship acquisition; citizenship and civic responsibilities; indigenous languages, usage and development; negative attitudes and conducts. Cultism, kidnapping and other related social vices). Re-orientation, moral and national values (The 3R's – Reconstruction, Rehabilitation and Re-orientation; Re-orientation Strategies: Operation Feed the Nation (OFN), Green Revolution, Austerity Measures, War Against Indiscipline (WAI), War Against Indiscipline and Corruption (WAIC), Mass Mobilization for Self-Reliance, Social Justice and Economic Recovery (MAMSER), National Orientation Agency (NOA). Current socio-political and cultural developments in Nigeria.

AMS 102: Basic Mathematics II

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 104: Principles of Project Management

Concept of project management. Purpose. processes of project delivery within any project management environment. Actors. The tools and techniques used in project management. Traditional and contemporary project management methods. projects bottle neck and possible solutions. project life cycle.

ENT 102: Elements of Book-Keeping

Course Contents This course covers the importance of accounting record keeping. Nature and scope of Bookkeeping. Double entry bookkeeping systems. The trial balances. Accruals. Prepayment and adjustments. Classification of expenditure between capital and revenue. Record keeping systems for small businesses.

BUA 102: Introduction to Business II

Basic principles of management. Principles and practices of contemporary business. The functional areas of business. Marketing, production, finance and accounting functions. Sources of business finance. Government and business. The Social responsibility of business. International business. Business risks and uncertainties. Problems of Nigerian business enterprises. Ethical and social responsibilities of business.

ENT 122 : The Nigerian Entrepreneurial Environment

Course Contents This component covers external environmental factors that affect entrepreneurs and entrepreneurship development in societies. They include socio-cultural, economic, political, environmental, technological, global, competitive factors. Students are expected to be exposed to proactive and responsive measures to deal with the ever-changing entrepreneurial environment using relevant strategies, cases/examples and interaction with entrepreneurs.

ENT 124: Basic Financial Literacy

Course Contents The nature and scope of basic personal cash build up (savings). Understanding how to create cash flow. Types and nature of investment – venture creation, portfolio, commodities, properties, intellectual property and royalties. How to invest intelligently in the stock and commodity markets. Basic difference between capital gains and continuous cash flow. Understanding financial market instrument, commodity market instrument and their deliveries. Insurance and risk hedging, using debt and other people's money to create wealth. Understanding tax issues. The new online financial opportunities such as bitcoin, crowd

financing/funding, etc., and their associated risks are to be discussed. Ways to identify and safeguard against online fraud/fraudsters and other illicit financial transactions, such as gaming, money laundering, etc are to be covered.

ECO 102: Principles of Economics II

Treatment of Functions, Index numbers, variables and functional relationships. Basic concept of national income accounting. The circular flow of income, withdrawals and injections. National Income determination and analysis. Introduction to consumption, savings and investments. Elementary understanding of government activities: taxation and government expenditure; money and the banking system. Aggregate supply, unemployment and inflation. The basic terminology in external economy such as exchange rates, balance of payment and global interdependence.

FULAFIA-ENT 121: Business Statistics II

Normal binomial, Poisson and Hypergeometric. Elementary Sampling Theory, Estimation Theory. Students Distribution. Statistical Decision Theory. Tests of Hypothesis 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.

200 Level First Semester Courses

GST212: Philosophy, Logic, and Human Existence

Concept of humanity, its origin, philosophy and cosmic environment. Concepts and techniques in logic and critical thinking. Science and technology in human society and services. Renewable and non-renewable environmental resources. Climate change and the principle of sustainable development. Environmental effects of plastics, and other waste products. Elements of environmental studies for productive, safe and healthy living. Environmental challenges - urbanisation, environmental pollution and degradation, soil erosion, desert encroachment, soil degradation and flooding. National Development plans towards sustainable environment. Trends in global action towards environmental sustainability.

ENT 211: Entrepreneurship and Innovation

Concepts of Entrepreneurship (entrepreneurship, entrepreneurship/corporate entrepreneurship,). Theories, rationale and relevance of entrepreneurship. Schumpeterian and other perspectives. Risk-taking, necessity and opportunity-based entrepreneurship and creative destruction. Characteristics of entrepreneurs (opportunity seeker, risk taker, natural and nurtured, problem solver and change agent. Innovator and creative thinker). Entrepreneurial thinking (critical thinking, reflective thinking, and creative thinking). Innovation: Concept of innovation, dimensions of innovation, change and innovation, knowledge and innovation).

Enterprise formation, partnership and networking (basics of business plan, forms of business ownership, business registration and forming alliances and joint ventures). Contemporary entrepreneurship issues (knowledge, skills and technology, intellectual property, virtual office, networking). Entrepreneurship in Nigeria (biography of inspirational entrepreneurs, youth and women entrepreneurship, entrepreneurship support institutions, youth enterprise networks and environmental and cultural barriers to entrepreneurship). Basic principles of e-commerce.

ENT 223: Introduction to Entrepreneurial Financing

This course examines the elements of entrepreneurial financing, focusing on technology-based start-up ventures. New ways of creating value. Challenges faced by entrepreneurs - how much money can and should be raised? when it should be raised? and from whom?, what is a reasonable valuation of the company? How funding, employment contracts and exit decisions should be structured? Financing decisions as entrepreneurs and venture capitalists.

ENT 225 : Entrepreneurial Marketing

Course Contents of this course introduces students to do rigorous, explicit, customer-based marketing analysis, which is most appropriate for new ventures. This topic also discusses ways to implement marketing strategies when resources are very limited. The practical aspect would relate to how to develop and market various forms of enterprises-business and social organizations using marketing mix, strategies, communication, etc.

ENT 227: Theory of Entrepreneurship

The study of entrepreneurship is based on different theories and the contributions made by different theorists to entrepreneurship development. This topic is aimed at exploring these theories from a multidisciplinary perspective and help students to have proper understanding of the different contributions made by these theorists to entrepreneurship development. The Schumpeterian postulations are expected to be discussed along with other relevant theories and thinking.

ACC 201: Financial Accounting I

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.

ECO 201: Micro Economics

Nature and Methodology of Microeconomics; Equilibrium and Disequilibrium Concepts; Partial and General Equilibrium Analysis; Supply and Demand Theory; Theory of Consumer Behaviour; Utility and Preference Functions; Indifference Curves Analysis; Substitutions and Income Effects; Cobweb Theory; Theory of Production and Costs.

FULAFIA-ENT 211: Business Law II

Legal bases of business, principles of contract, legal requirements of agency, partnership, Sales of Goods, Hire Purchase, credit sale transactions, commercial relations between persons, unfair competition, passing off and trade libel.

FULAFIA-ENT 221 Export/ Import Procedures and Documentation

Procedures and documentation in international trade; procedures and documentation as trade barriers; WTO provisions; Aligned Documentation System (ADS); official machinery for trade procedures and documentation; nature of export/trading houses, Export order processing; export contract; export price-quotations; shipping and custom clearance of export and import cargo; central excise clearance; main export and import documents; Role of forwarding agents; cargo insurance and claim procedure, Methods of payment in international trade; documentary collection of export bills; UCPDC guidelines; realization of export proceeds- provisions of Exchange Control Manual; pre-shipment and post-shipment finance. Major export promotion schemes in Nigeria; Export promoting institutions - role of NEXIM bank and Nigerian Export Promotion Council.

200 Level Second Semester Courses

ENT 211: Entrepreneurship and Innovation

Concepts of Entrepreneurship (entrepreneurship, entrepreneurship/corporate entrepreneurship,). Theories, rationale and relevance of entrepreneurship. Schumpeterian and other perspectives. Risk-taking, necessity and opportunity-based entrepreneurship and creative destruction. Characteristics of entrepreneurs (opportunity seeker, risk taker, natural and nurtured, problem solver and change agent. Innovator and creative thinker). Entrepreneurial thinking (critical thinking, reflective thinking, and creative thinking). Innovation: Concept of innovation, dimensions of innovation, change and innovation, knowledge and innovation). Enterprise formation, partnership and networking (basics of business plan, forms of business ownership, business registration and forming alliances and joint ventures). Contemporary entrepreneurship issues (knowledge, skills and technology, intellectual property, virtual office, networking). Entrepreneurship in Nigeria (biography of inspirational entrepreneurs, youth and women entrepreneurship, entrepreneurship support institutions, youth enterprise networks and environmental and cultural barriers to entrepreneurship). Basic principles of e-commerce.

ENT 224: Entrepreneurship and Change Management

Course Contents New management challenges and corporate outlook in Nigeria. Why paradigm shift is needed. models of change. phases of change. Introducing change. resistance to change. Strategies for overcoming or managing resistance to change. The association between change/mindset change and progress.

ENT 232: Industrial Learning and Tours I

Course Contents This course unit is expected to expose students to the practical aspects of entrepreneurship and business management. The course has two facets: Industry learning/excursion and or foreign study tours. Students are expected to participate in any of the two facets. In industry learning, students will be grouped and assigned to a specific entrepreneurial venture such as start-ups, e-commerce firms, logistics and trade using technology, micro finance, consulting, social reengineering organizations, such as NGOs, community development groups, etc. Business membership organizations such as manufacturers, traders, transporters, etc. The 214 group spends at least two hours weekly under studying the enterprises or organizational settings under the supervision of the course facilitators. The course facilitators provide general guidance while the industry practitioners provide experiential learning and mentoring. A group paper will be submitted at the end of the course. Students who attend a Foreign Business Study Tour will be required to present a detailed report of their experience. This topic is not about skills acquisition in traditional enterprises, such welding, tailoring, bakery, shop keeping, saloon, etc. It is about first-hand learning from entrepreneurs' predispositions, successes and challenges as they manage processes and mitigate risk associated with new value creation.

ENT 234: Biographical Studies of Entrepreneurial Thinkers and Giants

Course Contents Attributes and characteristics of entrepreneurs. Identification of entrepreneurial personalities in industry. Searching for innovators and change agents in public sectors and communities. Historical development of successful enterprises. Demonstrable benefits/impact of enterprise/innovative ideas. Diagnosis or evaluation of trends. Success factors, challenges of entrepreneur's thinkers and innovators in form of case writing or case study. Presentation of case study report for discussion and feedback.

ACC 202: Financial Accounting II

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.

FULAFIA-ENT 221 Business Law II

Legal bases of business, principles of contract, legal requirements of agency, partnership, Sales of Goods, Hire Purchase, credit sale transactions, commercial relations between persons, unfair competition, passing off and trade libel.

FULAFIA-ENT 222 Consumer Behaviour

Nature, scope and application of consumer behaviour; consumer needs & motives; lifestyle and psychographic segmentation; usage segmentation; benefit segmentation; product positioning; models of consumer behaviour. Culture and

subculture; social groups; family life cycle; family purchasing decision; personal influence and diffusion of innovation. Personality and self concept; motivation and involvement; information processing; learning and memory; attitude and attitude change. Problem recognition; search and evaluation; purchasing processes; post purchase behaviour; organizational buying behaviour.

FULAFIA-ENT 223 Customer Relationship Management

Concept of customer relationship management (CRM), meaning of customer service, ways to create customer loyalty, customer satisfaction, customer vs. product orientation, using customer complaints to improve service and products, relationship development techniques, value chain management, etc.

300 Level First Semester Courses

GST 312: Peace and Conflict Resolution

Concepts of peace, conflict and security in a multi-ethnic nation. Types and theories of conflicts: ethnic, religious, economic, geo-political conflicts. Structural conflict theory, realist theory of conflict, frustration-aggression conflict theory. Root causes of conflict and violence in Africa: indigene and settlers' phenomena; boundary/boarder disputes; political disputes; ethnic disputes and rivalries. Economic inequalities; social dispute. Nationalist movements and agitations. Selected conflict case studies – Tiv-Junkun; Zango Kartaf. Chieftaincy and land disputes, etc. Peace building, management of conflicts and security. Peace and human development. Approaches to ease & conflict management - (religious, government, community leaders etc.). elements of peace studies and conflict resolution. Conflict 215 dynamics assessment scales. Constructive and destructive, justice and legal framework. Concepts of social justice; the Nigerian legal system. Insurgency and terrorism. Peace mediation and peace keeping. Peace and Security Council (international, national and local levels). Agents of conflict resolution – conventions, treaties, community policing. evolution and imperatives. Alternative Dispute Resolution (ADR). Dialogue, arbitration, negotiation, collaboration, etc. Roles of international organizations in conflict resolution - (a). the United Nations (UN) and its conflict resolution organs; the African Union and Peace Security Council. ECOWAS in peace keeping. The media and traditional institutions in peace building. Managing post-conflict situations; refugees. Internally Displaced Persons (IDPS). The role of NGOs in post-conflict situations.

ENT 312: Venture Creation

Opportunity identification: sources of business opportunities in Nigeria, environmental scanning. Demand and supply gap/unmet needs/market gaps/market research. Unutilised resources, social and climate conditions and technology adoption gap. New business development: business planning, market research, etc.

Entrepreneurial finance: venture capital, equity finance. Micro finance, personal savings, small business investment organizations and business plan competition. Entrepreneurial marketing and e-commerce. Principles of marketing, customer acquisition and retention. B2B, C2C and B2C models of ecommerce. First mover advantage, e-commerce business models and successful e-commerce companies. Small business management/family business. Leadership & management: basic book keeping, nature of family business and Family Business Growth Model. Negotiations and business communication: strategy and tactics of negotiation/bargaining. Traditional and modern business communication methods. Opportunity Discovery Demonstrations: business idea generation and presentations. Business idea contest, brainstorming sessions, idea pitching, etc. Technological Solutions: the concepts of market/customer solution, customer solution and emerging technologies. Business Applications of new technologies: Artificial Intelligence (AI), Virtual/Mixed Reality (VR), Internet of Things (IoTs), Blockchain, Cloud Computing, Renewable Energy, etc. Digital business and e-commerce strategies).

ENT 315: Business Opportunity Scouting and Evaluation

Sources of business opportunities. Difference between ideas and opportunities. Strategies for scanning and evaluating business opportunities. It challenges students to think beyond family, government, national borders in the search for social or economic opportunities using trend analysis. Sector scan. Deep dives. Mentorship. And handholding, etc.

ENT 323: Sociology of Entrepreneurship

At the end of this course, students should be able to: 1. students appreciate the social factors/ institutions that influence the entrepreneurship; 2. students describe specific constraints of entrepreneurship in a traditional/developing society; and 3. students explain entrepreneurial traits and value orientations. Course Contents Sociological entrepreneurship theory. Social profile of the entrepreneur. Determinants of entrepreneurial personality. Entrepreneurship, poverty and unemployment. Entrepreneurship in developing societies. Social enablers. Constraints to entrepreneurs. Creating entrepreneurial society.

ENT 325: Small Scale Business Management

overview and roles of small business in the Nigerian economy. Definition of small business. Characteristics and trend of small business. Financial and administrative control. Setting up small business and legal requirements. Principles and elements of managing small business. Start up challenges.

FULAFIA-ENT 311 Human and Natural Resource Management

Investment perspective of human resources, Human resource environment and emerging trends, Strategic role of HRM. Strategy formulation; HR contributions to

strategy; Strategic planning and human resource planning, Design and redesign of work system. Implementation of SHRM: Workforce utilization, Employment practices, Performance management, Reward and Development system, Employee separation. Performance impact of HR practices, Human resource evaluation, Balance scorecard, Benchmarking HR practices. Nigerian resource endowments, management of human resources, mining and oil and gas exploitation, resource allocation and misapplication of, resources, natural resources and economic development, challenges of resources management in Nigeria, recommendations for effective resource allocation.

ENT 312: Feasibilities and Business Planning

Elements of a professionally written feasibility studies and business plans. Exposition of how best to prepare feasibility report. Appraisal of projects before investment. Project evaluation techniques: Traditional methods such as Accounting Rate of Return (ARR). Pay Back Period (PBP). Net present Value (NPV). Internal Rate of Return (IRR), and Profitability Index (PI).

FULAFIA-ENT 313 Purchasing and Materials Management

Role, objectives, functions and organization of purchasing management and materials management; their relationship with other departments; five R's of purchasing, materials planning in push and pull system; MRP & just in time purchasing.: Determination & description of material quality; vendor rating, selection, development and relations; evaluating suppliers efficiency; price determination and negotiation; make or buy decisions. Purchase procedure, records and forms; legal aspects of purchasing; public purchasing and tendering, international purchasing: procedures & documentation; purchasing of capital equipments; appraisal methods. Standardization, simplification & variety reduction; value analysis & engineering; stores layout; classification & codification; inventory control of spare parts; materials logistics warehousing management, materials. handling, traffic & transportation; disposal of scrap, surplus & obsolete materials; materials information system.

300 Level Second Semester Courses

ENT 328: Family Business And Succession Planning

This course exposes students to successful national and global family-controlled businesses that survived competition, technological shift and changes in economic landscape and government policies. The concept of family business. Types of business. Characteristics. Challenges of family business. Succession difficulties-conflicts, poor management and over personalization of fortune and assets.

ENT 332: Feasibilities and Business Planning

Elements of a professionally written feasibility studies and business plans. Exposition of how best to prepare feasibility report. Appraisal of projects before investment. Project evaluation techniques: Traditional methods such as Accounting Rate of Return (ARR). Pay Back Period (PBP). Net present Value (NPV). Internal Rate of Return (IRR), and Profitability Index (PI).

ENT 334: Research Methods

Scientific investigation. Information gathering, analysis and interpretation in dealing with business and organizational behavior. The art of problem identification. Data collection techniques. Tools for analysis and report writing skills, especially in developing feasibility studies and Business Case. Marketing research, feasibility studies, business case development.

ENT 336: Industrial Learning and Tours II

In industry learning II, students will individually study a specific entrepreneurial venture which must be IT oriented and produce technical/project report on its mission, products, processes, markets, customers, supply chain, etc. In addition to reporting the enterprise operations within an ecosystem. The project report must demonstrate student's appreciation of its challenges, 218 unmet needs and opportunity for future growth. The project reports are to be prepared with support/handholding of industry practitioners before presentation for classroom discussion.

FULAFIA-ENT 321 Cultural Change and Leadership and Corporate Governance

Variables of entrepreneurial culture among ethnic groups in Nigeria, distinct cultural characteristics encouraging entrepreneurship among ethnics groups in Nigeria, entrepreneurial values, new firm-formation rates, entrepreneurial intentions, and beliefs concerning entrepreneurship, interactions between culture, institutional structure, and entrepreneurship; cultural values, social institutions, industry characteristics, and behavioral outcomes; entrepreneurial activities of our national cultures; culture in the context 'of entrepreneurship: individualism-collectivism, uncertainty avoidance, power-distance, and masculinity- femininity (Hofstede's model). Overview of leadership, leadership styles, theories of leadership, the concept of servant leadership, leaders as change agents, Good governance, corporate governance, codes of corporate governance, ethics, transparency and accountability, global perspectives of good governance, problems of leadership in Nigeria.

FULAFIA-ENT 322 Organizational Success and Managerial Economics

This course is designed to enable students appreciate first hand basic organizational success factors through attachment and placement under industry and faculty

supervision. The student or team of students is expected to focus on problem areas and design/proffer solutions which are sent back to the industry for implementation. The result of this case study is discussed at faculty/departmental seminars for peer review. Students should be taught the following topics before proceeding on the field work: Concept & definition of organizational performance/success; balance score card approach to measuring organizational success/performance. Demand analysis; elasticity of substitution; consumer's equilibrium- utility and indifference curve approaches; techniques of demand estimation. Short-run and long-run production functions; optimal input combination; short- run and long-run cost curves and their interrelationship; engineering cost curves; economies of scale; equilibrium of firm and industry under perfect competition, monopoly, monopolistic competition and oligopoly; price discrimination. Baumol's theory of sales revenue maximization basic techniques of average cost pricing; peak load pricing; limit pricing; multi-product pricing; pricing strategies and tactics; transfer pricing.

400 Level First Semester Courses

ENT 417: Technology Entrepreneurship and Intellectual Property Rights

ENT 427: E-Business

Concept definitions. Overview of internet and mobile telecommunication. Importance of e-business. Website design. Internet advertisements. Achieving competitive advantages using e- adverts. Online sales. e- Payments. Bitcoin. Crowd funding, etc.

FULAFIA-ENT 411 Entrepreneurship Policy and Strategy

Introduction: Meaning and nature of strategy implementation, interdependence of strategic formulation and implementation; operationalizing the strategy-annual objectives, strategic management process-vision, mission, establishment of organizational direction, corporate strategy, strategic activation. Top management: Constituents- board of directors, sub- committee, Chief executive officer; task, responsibilities and skills of top management. Formation of strategy: Nature of company's environment and its analysis; identifying corporate competence and resources; principles and rules of corporate strategy: strategic excellence positions. Strategic analysis and choice: BCG matrix; stop light strategic model; directional policy matrix model; grand strategy selection matrix; model of grand strategy clusters; behavioural considerations affecting strategic choice; contingency approach to strategic choice, developing business and functional strategies. Forms of negotiation, etc.

FULAFIA-ENT 412 Financial Management I

Financial management-scope finance functions and its organization, objectives of financial management; time value of money. Investment decisions importance, difficulties, determining cash flows, methods of capital budgeting; risk analysis (risk adjusted discount rate method and certainty equivalent method); cost of different sources of raising capital; weighted average cost of capital. Capital structure decisions-financial and operating leverage; capital structure theories- NI, NOI, traditional and M-M theories; determinants of dividend policy and dividend models-Walter, Gordon & M.M. models. Mergers and acquisitions, Working Capital- meaning, need, determinants; estimation of working capital need; management of cash; inventory management; receivable management.

FULAFIA-ENT 413 Industrial Marketing

Nature of industrial marketing; industrial vs. consumer marketing management; industrial marketing concepts; nature of industrial buying, industrial marketing environment. Dynamics of industrial buyer behaviour; industrial marketing strategy; assessing marketing opportunities; industrial marketing segmentation; targeting market and positioning. Product strategy in industrial marketing; formulating channel strategy; marketing logistics; developing the industrial sales force: planning, organizing and controlling the selling function. Managing advertising; sales promotion and publicity strategy; pricing strategy; pricing decision analysis; international industrial marketing.

FULAFIA-ENT 414 Production Management

Production, planning & control: meaning, importance, advantages, elements and procedure; production systems; forecasting for inventory and production control. Planning and control for continuous and intermittent production systems; planning and control for projects and job shop systems; line balancing. Just in time (JIT) production: meaning, principles, advantages and procedure; materials requirement planning; aggregate planning and master production scheduling (MRS); ERP PPC and input costs; role of PPC in optimum resource utilization and reducing inventory and production costs; planning and scheduling service operations.

FULAFIA-ENT 415 E-Business and Entrepreneurship

Types of Business Information Systems, E-business infrastructures, e-payment mechanisms, e-business applications, E-commerce and the World of Business, Advantages of E-Commerce Facilities, benefits of E- Commerce to the World of Business, Barriers to Growth of E-Commerce in Nigeria, etc.

FULAFIA-ENT 416 Organizational Behaviour

Concept of behaviour, organization, managers, administrator and performance. Individual behavioural processes such as personal. Systems, self-concept,

development, interaction styles, group behavioural processes such as in informal structures, norm of work and lay, status-based rewards and punishments, leadership, task distribution and performance appraisal. Theories of organizational behaviour and relevance to Nigeria. Behavioural model: building.

Exercise in simple models of behaviour observable in Nigerian organizations. Making changes in individual and groups. Theories of behavioural changes. Making resistance to planned changes. Behaviour modification. Formal work systems. The limitations of policies, laws, regulations and the general rules of civil service procedures in controlling human behaviour. Applications of concepts to Nigeria. Designing effective organization in Nigeria. Empirical-data on supervisory, managerial and employee behaviour in Nigeria.

400 Level Second Semester Courses

ENT 416: Social Entrepreneurship and Community Development

This course explores the innovative concepts, practices and strategies of social entrepreneurship. Concept of fund raising. How to raise funds for social projects. The concept and types of Non-Governmental Organizations (NGOs) and civil societies. Creating social enterprises to promote jobs and well-being for less privileged. ENT 417: Technological Entrepreneurship and Intellectual Property Rights (2 Units C: LH 30) Learning Outcomes At the end of this course, students should be able to: 1. students describe how original products, ideas, and concepts are developed; 2. students explain dimensions of technological innovations and how they enhance competitiveness; 3. students apply administrative, business and legal processes in order to protect their innovation from the risk of piracy; and 4. students analyse profitable market and innovations. Course Contents Creative process essential for developing high-tech ventures. An overview of the field of entrepreneurship theory and practice for development and growth of technology-based enterprises. Key strategic decisions investors and scientists take at each stage in the chain. Concept of intellectual property and how it is protected. The Nigerian copyrights laws. How to protect original ideas, concepts and products from piracy.

ENT 428: Entrepreneurship and Gender Issues

Understanding gender as a factor in entrepreneurship discourse. Gender theories. Place of women in entrepreneurship. Binding constraints to women entrepreneurship in Nigeria. Gender policy. Women empowerment strategies using tested tools.

ENT 424: Management of Creativity and Innovation

Creativity and creative processes. How the human mind works. Environmental factors that influence creative thinking. Concept of innovation. Theories, nature and types of innovation. strategies for financing innovation.

ENT 429: Strategic Thinking, Problem Solving and Negotiation Skills

Traditional thinking process (horizontal), its strengths and weaknesses. Lateral thinking perspective. Analysis of the different views about thinking. The interface among thinking. Problem solving and negotiation skills.

ENT 432: Risk Management and Insurance

Nature and classifications of risks. Risk analysis tools. Risk management techniques. Scope and schemes of insurance. Classification of insurance. The insurance contracts. Social insurance and pension schemes. Group insurance, insurable interest. Utmost good faith. Indemnity, subrogation, contribution and proximate cause. Insurance markets. Insurers and insured. Brokers and agents.

ENT 442: Research for Enterprise

This is a practical project that involves sending students to the field and working closely with entrepreneurship development center or innovation hub to search or prove a business idea, new product, or a new market and to develop it into an actual venture. An existing business can be used for the purpose of upgrade or transformation. Students should present a report of not less than 2,000 words at the end of the session.

FULAFIA-ENT 421 Entrepreneurship Development Programme:

Entrepreneurship Education programme: Concept, modules, Pedagogy and operationalization; Women and Youth Entrepreneurship programmes: Measures, and problems, National policy initiatives on Entrepreneurship, etc.

LIST OF ACADEMIC STAFF
DEPARTMENT OF ENTREPRENEURSHIP STUDIES

S/N	Name of Academic Staff	Qualification(s)	Area of Specialization	Rank
1	Mr. O. J. Agabi	Bsc., Msc,	Entrepreneurship	Coordinator
2	Dr. Mohammed Alkali	Bsc., MSc, PhD	Entrepreneurship	Assoc. Professor

LIST OF NON-TEACHING STAFF
DEPARTMENT OF ENTREPRENEURSHIP STUDIES

S/N	Name Of Non - Teaching Staff	Qualification	Area Of Specialization	Rank
1.	Edem Ndarake Bassey	B.Sc.	Physics	Senior Assistant Registrar
2.	Imaddujemu Florence Odegua	B.Sc Ed, M.Ed	Home Economics	Administrative Assistant
3.	Maryam Rilwan	B.Sc. Pub. Admin.	Public Administration	Administrative Officer

