**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**Proposed 30% addition to the CCMAS Course Structure Summary**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Level 100** | | | | | |
| **Course Code** | **Course Title** | **Unit** | **Status** | **LH** | **PH** |
| BUK – ACC 102 | Principles of Economics I | 2 | C | 30 | - |
| BUK –ACC 103 | Principles of Economics II | 2 | C | 30 | - |
| BUK –ACC 104 | Mentoring and Character Building | 2 | C | 30 | - |
| BUK – ACC 105 | Nigerian Constitution and Accounting | 2 | C | 30 | - |
| BUK –ACC 106 | Introduction to Business I | 2 | C | 30 | - |
| BUK –ACC 107 | Introduction to Business II | 2 | C | 30 | - |
|  | **Total** | **12** |  |  |  |
|  | | | | | |
|  | | | | | |
| **200 Level** |  |  |  |  |  |
| **Course Code** | **Course Title** | **Unit** | **Status** | **LH** | **PH** |
|  |  |  |  |  |  |
| BUK –ACC 206 | Quantitative Techniques in Accounting | 2 | C | 30 | 45 |
| BUK –ACC 207 | Business Law | 2 | C | 30 | - |
| BUK –ACC 208 | Company Law | 2 | C | 30 | - |
| BUK –ACC 209 | Introduction to Micro Economics I | 2 | C | 30 | - |
| BUK –ACC 210 | Introduction to Macro Economics I | 2 | C | 30 | - |
| BUK –ACC 211 | Principles of Business Administration I | 2 | C | 30 | - |
| BUK –ACC 212 | Principles of Business Administration II | 2 | C | 30 | - |
|  | **Total** | **14** |  |  |  |
|  | | | | | |
| **300 Level** | | | | | |
| **Course Code** | **Course Title** | **Unit** | **Status** | **LH** | **PH** |
|  |  |  |  |  |  |
| BUK –ACC 304 | Advance Management Accounting | 3 | C | 30 | 45 |
| BUK –ACC 305 | Research Methodology in Accounting | 2 | C | 30 | - |
| BUK –ACC 306 | Accounting Theory & Practice | 2 | C | 30 | 45 |
| BUK –ACC 307 | Principles of Deposit Insurance | 2 | E | 30 | - |
| BUK –ACC 308 | Practice of Deposit Insurance | 2 | E | 30 | - |
|  |  |  |  |  |  |
|  | **Total** | **11** |  |  |  |
|  | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **400 Level** | | | | | |
| **Course Code** | **Course Title** | **Unit** | **Status** | **LH** | **PH** |
|  |  |  |  |  |  |
| BUK –ACC 406 | SIWESS | 2 | C | 30 | 90 |
| BUK –ACC 407 | Environmental Accounting | 2 | E | 30 | 45 |
| BUK –ACC 408 | Islamic Accounting and Finance | 2 | C | 30 | 45 |
| BUK –ACC 409 | Forensic Accounting & Fraud investigation | 2 | E | 30 | 45 |
| BUK –ACC 410 | International Accounting & Finance | 2 | C | 30 | 45 |
| BUK –ACC 411 | Financial Modelling | 2 | E | 30 | 45 |
| BUK –ACC 412 | Mentoring and Character Building | 2 | C | - | 90 |
| BUK –ACC 413 | Oil and Gas Accounting | 2 | E | 30 | 45 |
|  |  |  |  |  |  |
|  | **Total** | **16** |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Distributed as: | 70% | 30% | 100% |
| Level 100 | 18 | 12 | 30 |
| Level 200 | 19 | 14 | 33 |
| Level 300 | 28 | 11 | 39 |
| Level 400 | 21 | 16 | 37 |
|  | **86** | **46** | **139** |

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 102 Principles of Economics I (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in principles of economics and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Economics is a social science that studies how individuals, businesses, and governments allocate resources to satisfy their unlimited wants and needs. The principles of economics are the basic concepts and theories that form the foundation of the field. They provide a framework for understanding how markets work, how prices are determined, and how prices are determined and how economic agents make decisions.

This course is designed to introduce the students 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.

**Objectives**

The objectives of the course are to:

1. develop a clear understanding of the nature of economic science and its basic problem of scarcity and choice
2. enable the student to clearly understand the methodology of economics and major areas of specialization
3. describe the historical development of ideas from the classical, neoclassical, utilitarian and welfare economists
4. develop a clear understanding of major findings in the various areas of specialization and elementary principles of microeconomics
5. demonstrate a clear understanding of demand and supply; and their laws, determinants and types in statement and graphical format

**Learning outcomes**

At the end of the course, the students should be able to:

1. Identify at least 5 basic problems of scarcity and choice;
2. List at least 2 major areas of specialization in economics;
3. describe at least 2 historical developments of ideas from the classical, neoclassical, utilitarian and welfare economists;
4. list at least 3 elementary principles of microeconomics;
5. highlight at least 2 types of demand and supply; and their laws, determinants and types in statement and graphical format;

**Course contents**

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.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 103 Principles of Economics II (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in quantitative techniques and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

The principles of economics provide a broad framework for understanding how the economy works, how markets allocate resources, and how public policy can be used to promote economic efficiency and equity. These principles are essential for anyone who wants to make informed decisions about their economic behaviour or participate in policy debates about the economy.

This course is intends to broaden the knowledge of the students in areas such as: index numbers, variables and functional relationships, basic concept of national income accounting, the circular flow of income, withdrawals, 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, inflation, exchange rates, balance of payment and global interdependence.

**Objectives**

The objectives of the course are to:

1. develop a clear understanding on basic concept of functions index numbers and dependent and independent variables in functions;
2. describe the basic concept of national income accounting;
3. highlight the processes of taxation and government expenditure;
4. enable the student to clearly understand money and the banking system;
5. develop a clear understanding on aggregate supply, unemployment and inflation;

**Learning outcomes**

At the end of the course, the students should be able to:

1. describe at least 2 functions of index numbers, dependent and independent variables;
2. explain at least 3 basic concepts of national income accounting;
3. discuss at least 3 processes of taxation and government expenditure;
4. discuss at least 3 uses of money and explain the nature of the banking system;
5. explain at least 2 aggregate supply and 3 types of unemployment and inflation;

**Course contents**

Treatment of Functions; index numbers; variables and functional relationships; basic concept of national income accounting; the circular flow of income; withdrawals; 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; inflation; the basic terminology in external economy; exchange rates; balance of payment and global interdependence.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK-ACC 104 Mentoring and Character Building (2 Units C: LH 30)**

**Senate-approved relevance**

Training of highly skilled accounting graduates that can apply the knowledge gained for the development of Nigeria and Africa in general. This is in line with BUK’s mission to address African developmental challenges through cutting-edge research, knowledge transfer and training of high-quality graduates. BUK graduates of the accounting are competitive and locally relevant, who have the right character, ethics, professionalism and decorum to effectively and selfless discharge of their duties for socio-economic development.

This course aligns with the vision and mission of Bayero University Kano to produce graduates that are highly qualified with excellent knowledge and high proficiency in skills capable of delivering excellent, respectful, empathic and culturally attuned healthcare services to society devoid of exploitation. The character, professional outlook as well as the works ethics of the graduates would be sharpened by the course to achieve this goal.

**Overview:**

Character building and mentoring is designed to help undergraduates develop essential life skills and shape their character to enable them add value and selflessly contribute their quota to economic growth and development in various aspects of national life. The programme will go a long way in enhancing the quality of its graduates in terms of character, learning, as well as increasing the visibility of the University.

This can help to encourage hard-work, honesty, integrity, decorum and professionalizes; reduce examination misconduct amongst students; improve student`s performance in examination; reduce students’ drop-out rate; reduce substance use amongst students; bring unity amongst the students and lecturers; enhance students’ affiliation with the university. Others are to: boost students confidence and positive thinking; enhance students’ morality and ethics in both thinking and action; support the production of students who are worthy in character; enhance students’ image and self-esteem; enhance students’ compliance with established rules and respect for constituted authorities; and enhance the capacity of the students to handle ethical issues, among others.

The course is designed to introduce students to volunteer work (through participating in community service and developing empathy and a sense of responsibility towards others), leadership development (to take leadership roles, enhance their decision making, communication skills, and problem solving skills). It also intend to expose the students to the need for patriotism and nation building, university affiliation, team building skills and interpersonal relations, public speaking, time and stress management, mindfulness and meditation, respected for diversity and constituted authorities and reflective journalizing. The course will also develop students’ knowledge on how to guard against substance use, child-abuse, cyber-crime, corruption, cross boarder crimes, money laundering, gender disparity, domestic violence, and other negative vices that can affect social peace, progress and development.

**Objectives:**

The objectives of the course are:

1. discuss how and why to engage volunteer work (through participating in community service and developing empathy and a sense of responsibility towards others);
2. discuss leadership development skills to take leadership roles, enhance their decision making, communication skills, and problem-solving skills;
3. describe the benefits for patriotism and nation building and university affiliation;
4. discuss how to build effective teams and relates well with all and sundry through effective interpersonal relations;
5. identify how to acquire and appropriately use emotional intelligence;
6. identify how to improve public speaking skills, time and stress management, mindfulness and meditation, respected for diversity and constituted authorities and reflective journalising; and
7. discuss how to guard against substance use, child-abuse, cyber-crime, corruption, cross boarder crimes, money laundering, gender disparity, domestic violence, and other negative vices that can affect social peace, progress and development.

**Learning Outcomes**

At the end of the course, the students should be able to:

1. list at least five (5) ways students can engage in volunteer work (through participating in community service);
2. discuss three (3) strategies for enhancing leadership development skills, decision making, communication skills, and problem-solving skills;
3. list at least five (5) patriotism and nation building and university affiliation;
4. discuss five (5) on how to build effective teams and relates well with all and sundry through effective interpersonal relations;
5. identify three (3) strategies on how to acquire and appropriately use emotional intelligence;
6. identify four (4) strategies for improving public speaking skills, time and stress management, mindfulness and meditation, respected for diversity and constituted authorities and reflective journalising; and
7. identify at least five (5) strategies that can be used to guard against substance use, child-abuse, cyber-crime, corruption, cross boarder crimes, money laundering, gender disparity, domestic violence, and other negative vices that can affect social peace, progress and development.

**Course Contents**

Volunteer work (participating in community service). Developing empathy and a sense of responsibility towards others. Leadership development skills (leadership roles in clubs, organizations, or student government). Ethical decision making strategy. Communication skills. Problem solving. Public speaking (participation in debates, mock trials and presentations). Developing confidence and overcoming fear of public speaking. Improving communication skills. Mindfulness and Meditation. Emotional intelligence. Stress and Time Management and organization skills (balancing academic, personal and extracurricular responsibilities and improving wellbeing). Reflective Journaling (writing in a journal). Professionalism. Followership. Patriotism and Nation building. Role-model and self-esteem. University affiliation. Team building skills and interpersonal relations. Public speaking. Respected for diversity and constituted authorities. How to guard against substance use, child-abuse, cyber-crime, corruption, cross boarder crimes, money laundering, gender disparity, domestic violence, and other negative vices that can affect social peace, progress and development.

The course is divided into parts; lectures for year one and practical exercises to start in year two and terminates at the final year. The lectures will start in the first semester and terminates in the second semester of year 1 with a single examination. While the DE students are to attend the lectures along with year 1 students. On the other hand, the practical will start from year two and terminates at the final year. The students (mentees) are to be allocated to lecturers (mentors) for mentoring and guidance from year 2 to the final year of their study in the University.

**Minimum Academic Standards**

As contained in 70% developed CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 105 Nigerian Constitution and Accounting (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in Nigerian constitution and accounting ethics are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

In this course, students will be train in the Introduction (nature and purpose of constitution, types of Constitution and constitutional development processes in Nigeria). Constitutional Provisions on Organisation of Government (arms of government, functions of the various arms of government in the Nigerian, federal system, organisation of the executive arm of government, Offices of the Chief Executive, Government Ministries/Department/Parastatals, Commissions).

Bodies Established by the Nigerian Constitution: Federal Inland Revenue Service. Government as an Economic Unit. Constitutional provision on public Accounting officers (Office of the Accountant General of the Federation, Office of the Auditor General of the Federation, Accounting Officers for Ministries, Departments and Parastatals and Relationship between these officers). Accountability and Corruption in Nigeria (Principle of Accountability, Nature and Causes of Corruption, Ways of Curbing Corruption, Institution Set-up to curb corrupt practices of public Acting officers such as: (i) Code of Conduct Bureau; (ii) ICPC; (iii) EFCC etc. Constitutional provision on punishment for corrupt practices. Taxation and the constitution.

**Objectives**

The objectives of the course are to:

1. outline the nature and purpose of constitution
2. Explain Constitutional Provisions on Organisation of Government
3. Know the Bodies Established by the Nigerian Constitution
4. Appreciate the Constitutional provision on public Accounting officers
5. Explain Accountability and Corruption in Nigeria

**Learning outcomes**

At the end of the course, the students should be able to:

1. Discuss at least 4 of the nature and purpose of constitution
2. Explain 3 Constitutional Provisions on Organisation of Government
3. Explain 4 different Bodies Established by the Nigerian Constitution
4. List 5 Constitutional provision on public Accounting officers
5. Explain 4 scenarios of Accountability and Corruption in Nigeria

**Course contents**

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

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 106 Introduction to Business I (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in introduction to business are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

In this course, students will be train in the Introduction of 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.

**Objectives**

The objectives of the course are to:

1. explain the basic concepts of business;
2. recognize the external forces that shape the business environment;
3. describe how business operate in our modern political, social, economic and technological environment;
4. list and explain the important factors in choosing an organizational type; and
5. explain the role of government in business.

**Learning outcomes**

At the end of the course, the students should be able to:

1. explain 4 basic concepts of business;
2. recognize 5 external forces that shape the business environment;
3. describe 4 methods on how business operate in our modern political, social, economic and technological environment;
4. list and explain 5 the important factors in choosing an organizational type; and
5. explain 4 roles of government in business.

**Course contents**

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.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 107 Introduction to Business II (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in introduction to business II are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

In this course, students will be train in the 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.

**Objectives**

The objectives of the course are to:

1. identify the various functional areas of business and describe their contribution to the organization;
2. identify the business stakeholders and describe their relationship with the Organization;
3. describe the basics of business ethics;
4. recognize some of the most common ethical challenges faced by the organization;
5. discuss the many aspects of business functions such as management, finance, accounting and marketing;

**Learning outcomes**

At the end of the course, the students should be able to:

1. identify 4 various functional areas of business and describe their contribution to the organization;
2. identify 4 business stakeholders and describe their relationship with the Organization;
3. describe at least 3 basics of business ethics;
4. recognize 5 most common ethical challenges faced by the organization;
5. discuss 3 aspects of business functions such as management, finance, accounting and marketing;

**Course contents**

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.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 206 Quantitative Techniques in Accounting (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in quantitative techniques and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Quantitative techniques are powerful tools for analyzing and interpreting data, and they are essential for making informed decisions in many fields. However, they should be used in conjunction with qualitative techniques to ensure a comprehensive understanding of the problem at hand.

Quantitative techniques in accounting involve the use of mathematical and statistical methods to analyse financial data and make informed decisions. These techniques help to evaluate financial performance, predict future trends, and support decision-making processes. Some of the key quantitative techniques used in accounting include ratio analysis, trend analysis regression analysis, forecasting, and budgeting and decision analysis. Quantitative techniques in accounting are critical for understanding financial performance, planning for the future, and making informed decisions. By analysing financial data and using statistical methods to identify patterns and trends, managers can gain valuable insights into the financial health of a company and make informed decisions to improve its performance

**Objectives**

The objectives of the course are to:

1. describe the ways of collection and handling of statistical data;
2. develop a clear understanding of measures of central tendency and dispersion;
3. highlight the procedures for linear programming;
4. discuss inventory and production control and network analysis method;
5. describe transportation model and queuing model.

**Learning outcomes**

At the end of the course, the students should be able to:

1. identify at least 2 ways of collection and handling of statistical data
2. explain at least 3 measures of central tendency and dispersion
3. explain at least 3 uses of linear programming
4. explain at least 2 inventory, production control and network analysis methods
5. identify at least 2 methods of transportation model

**Course contents**

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

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 207 Business Law (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in Business Law and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Business law is essential for ensuring that commercial transactions are conducted in a fair and ethical manner. It helps to protect the interest of all parties involve and ensures that businesses operate within the boundaries of the law. A strong understanding of business law is critical for anyone involved in the management or operation of a business.

Business Law refers to a set of laws that govern business and commerce transactions and activities. It encompasses a wide range of topics including understanding the Nigerian legal system and how business and commercial activities are carried out. Business law helps to ensure fair and equal competition in the marketplace, protects the interests of both businesses and consumers, and provides a legal framework for conducting transactions and resolving disputes. Business law is a critical aspect of running a successful business as it helps to establish clear rules and guidelines for conducting business, protecting the rights and interests of all parties involved, and promoting economic stability and growth.

**Objectives**

The objectives of the course are to:

1. describe the Nigerian legal system;
2. highlight the hierarchy of courts and the administration of justice system in Nigeria;
3. develop a clear understanding of common law, doctrines of equity, customs, case law, statutes, international law and treaties;
4. define the concept of the industrial arbitration panel (IAP) and tribunals;
5. describe the nature and types of courts and the differences between civil and criminal liability;

**Learning outcomes**

At the end of the course, the students should be able to:

1. identify at least 3 types of legal system in Nigeria;
2. identify at least 3 classes of courts in the hierarchy of the Nigerian judicial system
3. describe at least 3 steps in the administration of justice in Nigeria
4. explain the procedures for industrial arbitration panel and tribunal
5. Identify at least 3 differences between civil and criminal liability

**Course contents**

Concept of business law. Nigerian Legal System: Common law, doctrines of equity, customs, case law, statutes, international law and treaties. The hierarchy of courts and administration of justice. Industrial arbitration panel (IAP) and tribunals. The constitution as an organic and supreme law in a democratic set-up. Nature of courts. Distinction between civil and criminal liability. General principles of the law of contract. The law of commercial transactions: Commercial agency– creation of agency, effects of the agent acts, duties of principal and agent, remedies for breach of terms of agency and termination of agency. Buying and selling of goods. Obligations of sellers and buyers. Conditions and warranties. Valid transfer of property. Remedies of seller and buyer. Hire purchase and Installmental credit transactions. Right of repression. Land and secured credit transactions concerning the provisions of the land use Act 1978.Statutory and customary rights of occupancy. Leasehold interest. Suretyship. Guarantees. Indemnity pledge. Lien, legal and equitable, mortgages.

Minimum Academic Standards

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 208 Company Law (2Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in Company law, ethically and morally sound and involved in the design, management and maintenance of businesses in both public and private sectors of Nigeria which is in concurrence with BUK’s mission to address African developmental challenges in producing accounting graduates. Relevance is seen in accounting graduates from BUK being able to use the knowledge and skills for fostering developments in the profession and management of faculties, institutions and businesses in public and private sectors of the Nigerian economy and beyond.

**Overview**

Company law refers to the set of legal rules and regulations that govern the formation, management, and dissolution of companies. These laws are designed to ensure that companies operate in a fair and ethical manner, and that the interests of shareholders, employees, and other stakeholders are protected.

The course is designed to introduce the students to various provisions of the law regulating the activities of companies in Nigeria. Students would be exposed to nature and types of companies, formation of companies, memorandum and Articles of Association (MOA & AOA), Prospectus, share capital and debenture, Ultra Vires, members, meetings and resolutions, secretary and secretarial practice, auditor, statutory books, winding up, power and duties of liquidators and of receivers. In addition, the course is designed to facilitate an understanding of acquisition, mergers and take-over bids, Partnership.

**Objectives**

The objectives of the course are to:

1. examine the forms and structures of companies;
2. study the legal frameworks on the forms of business organisations in Nigeria and the procedures for their incorporation;
3. describe the differences between prospectus, statutory books and resolutions;
4. evaluate ways of raising capital by companies;
5. discuss company meeting procedures;

**Learning Outcomes**

At the end of the Course, students are expected to:

1. Identify at least 3 forms and structures of companies;
2. describe at least 3 legal frameworks on the forms of business organisations in Nigeria and the procedures for their incorporation;
3. describe at least 3 differences between prospectus, statutory books and resolutions;
4. describe at least 3 ways of raising capital by companies;
5. explain at least 2 forms of company meeting procedures.

**Course contents**

Concept of company law. Company and the law. Nature and types of companies. Formation of companies. Memorandum and Articles of Association (MOA & AOA). Prospectus. Share capital and debenture. Ultra Vires. Members. Meetings and resolutions. Secretary and Secretarial practice. Auditor. Statutory books. Profit available for distribution. Holding and subsidiary companies. Winding up. Power and duties of liquidators and of receivers. Acquisition. Mergers and takeover bids as contained in the companies and Allied Matters Act 2020 as amended. Reconstructions and take – over. Mergers. Partnership and Law (the nature and types of partnerships, general and limited partnerships, the partnership deeds, rights and duties of partners, inter relationship between partners and their parties, dissolution of partnership). Banking Negotiable Instruments.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 209 Introduction to Micro Economics I (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in microeconomics and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Macroeconomics is a branch of economics that studies the behaviour and performance of household and firms as a whole, rather than the economy as whole. It deals with l economic phenomena, such as the 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 and Government price control. Microeconomics is concerned with understanding and analysing the key variables that drive the demands of households and firms, and the relationships between these variables.

**Objectives**

The objectives of the course are to:

1. study the elements of microeconomics and macroeconomics in terms of nature and scope;
2. describe demand and supply curves;
3. Identify the concepts of equilibrium and disequilibrium
4. identify the microeconomics variables;
5. explain the basic theories of demand and supply;

**Learning outcomes**

At the end of the course, students are expected to:

1. Identify at least 3 elements of microeconomics and macroeconomics in terms of nature and scope;
2. Identify at least 2 differences between demand and supply curves;
3. Identify at least 2 differences between equilibrium and disequilibrium
4. identify at least 3 basic microeconomics variables;
5. explain at least 2 basic theories of demand and supply;

**Course contents**

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.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 210 Introduction to Macro Economics II (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in macroeconomics and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Macroeconomic II studies the role of government policies and institutions in shaping the performance of the economy. It examines the effectiveness of fiscal policies, such as government spending and taxation, and monetary policies such as interest rates and money supply, in achieving macroeconomics objectives, such as low inflation, high employment, and stable economic growth. Macroeconomic is the aggregate demand-aggregate supply (AD-AS) framework, which explains how changes in demand and supply affect the overall level of economic activity. The AD-AS model shows that the level of output and employment in an economy is determined by the interaction of aggregate demand, which represents the total demand for goods and services in the economy, and aggregate supply, which represents the total output that firms are willing and able to produce.

**Objectives**

The objectives of the course are to:

1. describe the ways of government spending;
2. name the different types of taxes;
3. define inflation and its positive and negative effects;
4. describe the nature of unemployment and the Philips curve;
5. describe the external sector activities, particularly the international trade and role of exchange rate in payment system.

**Learning outcomes**

At the end of the course, students are expected to:

1. identify at least 2 ways of government spending
2. highlight at least 3 different types of taxes
3. identify at least 3 types of inflation and its positive and negative effects;
4. explain at least 2 types of unemployment and the Philips curve; and
5. discuss at least 4 external sector activities, particularly the international trade and role of exchange rate in payment system.

**Course contents**

Concept of macroeconomics. .Introduction to government spending. Taxes. Transfers. Subsidy and output. Government sector multipliers. Multiplier for model with income taxes. Money and its functions. Banking system and its functions. Income and Trade policy measures. The External sector. International trade. Exchange rate regimes. International reserves. Balance of payments.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 211 Principles of Business Administration I (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in business administration and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Business Management is the process of planning, organizing, directing, and controlling resources (human, financial, material) in order to achieve organizational goals and objectives. It involves coordinating the efforts of people to accomplish the goals and objectives of a business. Effective management helps an organization to be efficient and productive, and to create a competitive advantage.

The course is intended to widen the understanding of the students in business management which covers a wide range of activities and functions, including strategic planning, financial management, human resource management, marketing, operations management, and project management. Each of these functions plays a crucial role in the success of a business, and requires specialized knowledge and skills.

**Objectives**

The objectives of the course are to:

1. describe the principles, concepts and theories of business management
2. develop critical thinking and problem-solving skills
3. study leadership and communication skills
4. develop knowledge of different functional areas of business, such as finance, marketing, operations, and human resources
5. develop ethical and social responsibility in business world

**Learning outcomes**

At the end of the course, students are expected to:

1. explain at least 3 principles and theories of business management;
2. explain at least 3 decision making and problem solving skills in a business environment;
3. highlight at least 2 leadership and communication skills;
4. discuss at least 3 functional areas of business, such as finance, marketing, operations, and human resources; and
5. describe at least 3 ethical and social responsibilities of a firm in the business world.

**Course contents**

Concept of management. Nature and purpose of management. Concept of business administration. Nature and purpose of business administration. Management and business administration. Principles of management. Universality of Management- production, marketing, finance, people, process, systems. Managers as change agents. Biographic study of successful managers. Managerial role. Interpersonal, decision making and communication. Management as a profession. Management. Corporate Governance and Leadership. Challenges of Management in Nigeria.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 212 Principles of Business Administration II (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in business administration and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Business management is a multidisciplinary field that involves the coordination and management of various resources to achieve the objectives of an organization to achieve its goals and objectives effectively. Business management includes several aspects, such as strategic planning, financial management, marketing management, human resource management, operations management, and project management. Each of these areas requires a unique set of skills, knowledge, and techniques to ensure that an organization operates efficiently and effectively.

The Course is designed to develop and deepen candidates’ capability in understanding the 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, and The environment of modern business organizations.

**Objectives**

The objectives of the course are to:

1. develop a clear understanding of important role of human resource in the success of the organization;
2. describe the process of change management and superior performance;
3. enable the student to clearly understand the relationship between the functional areas of management and decision making process;
4. define the process of organizational culture;
5. identify the process of managing conflicts;

**Learning outcomes**

At the end of the course, students are expected to:

1. identify at least 3 important roles of human resource in the success of the organization;
2. identify at least 3 process of change management and superior performance;
3. describe at least 4 relationship between the functional areas of management and decision making process;
4. describe at least 3 process of organizational culture
5. identify at least 4 process of managing conflicts in organisations.

**Course contents**

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.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 304 Advanced Management Accounting (3 Units C: LH 45)**

**Senate-approved relevance**

Accounting graduates who are highly skilled, knowledgeable in teaching Performance Management and are professionally and morally sound. They are equally involved in the design, teaching, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Advanced Performance Management reflects the strategic role of management accounting as a discipline for planning and controlling performance so that strategic objectives can be set, monitored and controlled. It recognises the impact of external factors on strategic management issues and covers the risks these factors present and how they can be measured and managed.

The Course is designed to develop and deepen candidates’ capability to provide information and decision support to management in operational and strategic contexts with a focus on linking costing, management accounting and quantitative methods to critical success factors and operational strategic objectives whether financial, operational or with a social purpose. Candidates are expected to be capable of analysing financial and non-financial data and information to support management decisions.

**Objectives**

The objectives of the course are to:

1. highlight importance of performance management in achieving corporate objective.
2. apply strategic performance measurement techniques in evaluating and improving organizational performance.
3. apply decision-making techniques to facilitate efficient and effective business decisions in the use of scarce resources.
4. discuss the sources of performance management information.
5. apply relevant cost concept to short term management decisions.

**Learning outcomes**

At the end of the course, students are expected to:

1. explain at 4 importance of performance management in achieving corporate objective.
2. discuss at least 3 strategic performance measurement techniques in evaluating and improving organizational performance.
3. explain at least 3 decision-making techniques to facilitate efficient and effective business decisions in the use of scarce resources.
4. discuss 3 sources of performance management information.
5. discuss at least 3 relevant cost concept to short term management decisions.

**Course contents**

Concept of strategic management. Modern management accounting techniques. Performance analysis. Short-run Decision Making: Decision to drop a product line, Make or Buy Decision, Acceptance or Rejection of a Special Order. Optimal Product Mix Decision. Advanced Variance Analysis. Performance Management reports that reconcile actual and standards. Sales, price and volume variances, Materials usage and price variances. Variable overhead expenditure and efficiency variances. Fixed overhead volume. Capacity and efficiency variances. Material mix and yield variances. Sales mix and quantity variances. Planning and operational variances. Budgetary Control System. Flexible budgeting vis-à-vis traditional budgeting system. Alternative approaches to budgeting including incremental budgeting, zero-based budgeting, activity-based budgeting and rolling budgets. Advanced Decision-making and decision support: Short-term and Long-term decisions. Risk Analysis. Strategic models and performance management. Information systems and performance management.

**Minimum Academic Standards**

Computers (1-5 students)

Software-packages for integrated reporting

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 305 Research Methodology in Accounting (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting graduates who are highly skilled, knowledgeable in teaching Research Methodology and are professionally and morally sound. They are equally involved in the design, teaching, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Research Methodology course offers a systematic package into the theoretical as well as practical aspects of conducting research. This course aims to introduce the basic ideas, concepts and principles of research methodology, the problem, methods of research, preparation of research instruments designed to arrive at exact analysis and interpretation of data. This course is designed to provide the essential principles of research, the research process, its design, methods and methodology for research students. In addition, it covers development skills related to research activities.

The Course is designed to develop and deepen candidates’ capability in understanding the Concept of research, Nature and conceptual foundation of research, Identifying the research problem, Choosing a research topic, Writing a research problem, Ethical guidelines and protocols, Literature searching and critical review, Research design and methods, Sample and Sampling techniques, Measurement and Scaling in research, Research instruments and method of data collection, Data analysis, interpretations and presentation with practical, using statistical packages (such as SPSS, E-view, STATA. Hypothesis formulation and Testing, Writing the report and documenting the study (Referencing styles and bibliography), and Writing a research proposal.

**Objectives**

The objectives of the course are to:

1. describe the meaning and types of research in accounting and finance;
2. develop the understanding of the research process;
3. describe the methods of measurement and scaling in research;
4. define the methods of data collection in research;
5. list the types of research designs in accounting and finance

**Learning outcomes**

At the end of the course, students are expected to:

1. explain at least 3 types of research in accounting and finance
2. describe at least 3 research processes
3. explain at least 3 methods of measurement and scaling in research
4. explain at least 3 methods of data collection
5. explain at least 3 types of research designs in accounting and finance

**Course contents**

Concept of research. Nature and conceptual foundation of research. Identifying the research problem. Choosing a research topic. Writing a research problem. Ethical guidelines and protocols. Literature searching and critical review. Research design and methods. Sample and Sampling techniques. Measurement and Scaling in research. Research instruments and method of data collection. Data analysis, interpretations and presentation with practical, using statistical packages (such as SPSS, E-view, STATA. Hypothesis formulation and Testing. Writing the report and documenting the study (Referencing styles and bibliography). Writing a research proposal.

**Minimum Academic Standards**

Accounting laboratory

Computers (1-5 students)

Software-packages for integrated reporting

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 306 Accounting Theory and Practice (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting graduates who are highly skilled and knowledgeable in accounting theory and practice and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Accounting theory is a set of assumptions, principles, concepts, and frameworks that form the basis for the development of accounting practices and standards. It provides a framework for understanding the nature, purpose, and role of accounting in organizations, as well as the economic and social context in which accounting and reporting are practiced, and to provide guidance for the development of accounting standards and regulations. It helps to explain why certain accounting practices are used, how they are applied, and what their implications are for financial reporting and decision making. One of the key objectives of accounting theory is to provide a basis for the development of accounting standards that are relevant, reliable, and comparable across different organizations and industries.

The Course is designed to develop and deepen candidates’ capability in understanding accounting theory and practice, the IFRS accounting standard setting process, the roots of accounting theory, direction in accounting research, approaches to construction of accounting theory, equity theories of accounting, social accounting, forensic accounting, ethics in accounting theory, earnings management and the generally accepted accounting principles (GAAPs) and accounting concepts, principles and conventions.

**Objectives**

The objectives of the course are to:

1. describe the advantages and disadvantages of accounting theory;
2. define accounting theory and accounting practice;
3. explain the development of accounting theory;
4. describe the process of IFRS Accounting standard setting;
5. develop a clear understanding of the roots of accounting theory;

**Learning outcomes**

At the end of the course, students are expected to:

1. explain at least 3 advantages and disadvantages of accounting theory;
2. discuss at least 3 differences between accounting theory and accounting practice;
3. discuss at least 3 stages of the development of accounting theory;
4. explain at least 4 processes of IFRS accounting standard setting;
5. describe at least 3 roots of accounting theory;

**Course contents**

Introduction to accounting theory. The nature of accounting theory. Accounting procedure. Economic foundation of accounting and its historical evolution. Overview of accounting theories. Accounting theory and its importance. Accounting theory and accounting practice. Development of accounting theory. IFRS Accounting standard setting process. Roots of accounting theory. Direction in Accounting Research. Approaches to Construction of Accounting Theory. Equity Theories of Accounting. Social Accounting. Forensic Accounting. Ethics in accounting theory. Earnings management. Introduction to Working papers. Analysis and interpretation of financial statements. Working capital. Statement of cash flow. Generally Accepted Accounting principles (GAAPs) and Accounting concepts, principles and conventions. Concept of income and income measurements. Stock Valuation and work in progress.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 307: Principles of Deposit Insurance (2 Units E: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable in Principles of Deposit Insurance, ethically and morally sound and involved in the design, management and maintenance of businesses in both public and private sectors of Nigeria which is in concurrence with BUK’s mission to address African developmental challenges in producing accounting graduates. Relevance is seen in accounting graduates from BUK being able to use the knowledge and skills for fostering developments in the profession and management of faculties, institutions and businesses in public and private sectors of the Nigerian economy and beyond.

**Overview**

This course is designed to introduce the students to concept of deposit insurance scheme & system in Nigeria; the concept of financial safety; the concept of funding & fund management. Students will also be expose to the mandate, powers and governance of the corporation (NDIC); Membership of the deposit insurance scheme; Scope and level of deposit insurance coverage; the methods adopted by the corporation to gauge effective public awareness; the challenges encountered by the corporation on public awareness.

The course is designed to facilitate an understanding of the roles of Financial Stability Board (FSB) and its key attributes. The activities of the International Association of Deposit Insurers (IADI) and the IADI core principles for effective deposit insurance system.

**Objectives**

The objectives of the course are to:

1. discuss the types of deposit insurance schemes in Nigeria;
2. examine the types of mandate, powers and governance of the Nigeria deposit insurance corporation;
3. discuss the key attributes of effective resolution regimes for financial institutions;
4. explain the activities of the International Association of Deposit Insurers (IADI); and
5. explain the International Association of Deposit Insurers (IADI) core principles for effective deposit insurance system.

**Learning Outcomes**

At the end of the course, students are expected to:

1. discuss at least 2 types of deposit insurance schemes in Nigeria;
2. list at least 3 types of mandate, powers and governance of the Nigeria deposit insurance corporation;
3. discuss at least 2 key attributes of effective resolution regimes for financial institutions;
4. explain at least 3 activities of the International Association of Deposit Insurers (IADI); and
5. explain at least 2 International Association of Deposit Insurers (IADI) core principles for effective deposit insurance system.

**Course Contents**

The concept of deposit insurance scheme & system in Nigeria. Concept of financial safety. Concept of funding & fund management. Mandate, powers and governance of the corporation. Membership of the deposit insurance scheme. Scope and level of deposit insurance coverage. Methods adopted by the corporation to gauge effective public awareness. Challenges encountered by the corporation on public awareness. Inter-relationships among safety-net participants and cross border issues. Financial Stability Board (FSB). Key attributes of effective resolution regimes for financial institutions. Activities of the International Association of Deposit Insurers (IADI). IADI core principles for effective deposit insurance system.

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 308 Practice of Deposit Insurance (2 Units E: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled, knowledgeable in teaching the Practice of Deposit Insurance who are ethically and morally sound and involved in the design, teaching, management and maintenance of treasuries in both public and private sectors of Nigeria is in concurrence with BUK’s mission to address African developmental challenges in producing accounting graduates. Relevance is seen in accounting graduates from BUK being able to use accounting ethics, knowledge and skills for fostering developments in teaching, the profession and management of faculties, institutions and treasuries in public and private sectors of the Nigerian economy and beyond.

**Overview**

This course is designed to introduce the students to the basic knowledge of Deposit Insurance System (DIS) services in Nigeria and around the world. In addition, the course will expose the students on the rationale behind the establishment of DIS and how the Nigeria Deposit Insurance Corporation (NDIC) operates.

The course is designed to facilitate an understanding of the legal framework for Deposit Insurance Scheme (DIS) in Nigeria, factors determining Deposit Insurance Scheme (DIS) coverage level adequacy in Nigeria, the level of compliance of the IADI core principles by the corporation. sources of funding and fund management, differential premium assessment system of the corporation, the fund investment policy of the corporation, various public awareness (PA) initiatives and policy of the corporation, bank failure resolution options of the corporation, the NDIC collaboration with other stakeholders and deposit insurance practices in Nigeria with other selected countries.

**Objectives**

The objectives of the course are to:

1. describe the practice of Deposit Insurance Scheme (DIS) in Nigeria and the rationale for the establishment of the Deposit Insurance Scheme;
2. describe the mandate, functions and public policy objectives of the NDIC;
3. describe the level of compliance of the IADI core principles by the NDIC;
4. describe the differential premium assessment system of the NDIC and its fund investment policy;
5. highlight bank failure resolution options of the NDIC; and

**Learning Outcomes**

At the end of the course, students are expected to:

1. explain at least 3 practices of Deposit Insurance Scheme (DIS) in Nigeria and the rationale for the establishment of the Deposit Insurance Scheme;
2. discuss at least 3 of the mandate, functions and public policy objectives of the NDIC;
3. explain at least 3 level of compliance of the IADI core principles by the NDIC;
4. discuss at least 3 differential premium assessment system of the NDIC and its fund investment policy;
5. explain at least 3 reasons for bank failure resolution options of the NDIC;

**Course Contents**

The practice of Deposit Insurance Scheme (DIS) in Nigeria. The rationale for the establishment of the Deposit Insurance Scheme. The design and structure of the Nigerian Deposit Insurance Corporation (NDIC). The public policy objectives of the corporation. The mandate and functions of the corporation. The supervisory activities of the corporation and accompanying changes. The recent developments in banking supervision. The legal framework for Deposit Insurance Scheme (DIS) in Nigeria. Factors determining Deposit Insurance Scheme (DIS) coverage level adequacy in Nigeria. The level of compliance of the IADI core principles by the corporation. Sources of funding and fund management. Differential premium assessment system of the corporation. The Fund investment policy of the corporation, various public awareness (PA) initiatives and policy of the corporation. Bank failure resolution options of the corporation. NDIC collaboration with other stakeholders. Compare and contrast deposit insurance practices in Nigeria with other selected countries.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK –ACC 406 SIWES (2 Units C: C; LH = 0; PH = 90)**

**Senate-approved relevance:**

Training of highly skilled graduates that can apply the knowledge gained for the development of Nigeria and Africa in general. This is in line with BUK’s mission to address African developmental challenges through cutting-edge research, knowledge transfer and training of high-quality graduates. BUK graduates of the Accounting are competitive and locally relevant, as well as contribute effectively to the Accounting and Financial sector for the overall growth and development of the country.

**Overview:**

The Students Industrial Work Experience Scheme (SIWES) is a skills training programme designed to expose and prepare students of universities and other tertiary institutions for the Industrial Work situation they are likely to meet after graduation.  It is also a planned and structured programme based on stated and specific career objectives which are geared towards developing the occupational competencies of participants.

This course is designed to bridge the knowledge gap between theory and practice for the banking and finance students.  It is aimed at exposing students to operations and practice of banking, finance, securities and investments related firms and organizations, professional work methods and ways of safeguarding the work areas and workers in industries, offices and other organizations.

**Objectives:**

The objectives of the course are to:

1. provide an avenue for students to acquire industrial skills and experience during their course of study;
2. prepare students for the work situation they are likely to meet after graduation;
3. expose the students to work methods and techniques in handling equipment and machinery that may not be available in their universities;
4. allow the transition phase from school to the world of working environment easier and facilitate students’ contact for later job placements;
5. provide students with an opportunity to apply their theoretical knowledge in real work situation thereby bridging the gap between theory and practice.

**Learning Outcomes**

At the end of the course, the students should be able to:

1. acquire at least 4 industrial skills and experience during their course of study;
2. acquire at least 4 work situation experiences they are likely to meet after graduation;
3. learn at least 3 work methods and techniques in handling equipment and machinery that may not be available in their universities;
4. learn at least 3 transition phases from school to the world of working environment for later job placements;
5. apply at least 4 theoretical knowledge in real work situations thereby, bridging the gap between theory and practice.

**Course Contents**

The students will be engaged in an applied experience in their area of specialization to gain relevant experience and to practice the skills and concepts learned in the classroom. Supplemental reports and/or reading may be required. The internship is a required for a minimum of four (4) weeks’ involvement in financial institutions to obtain financial knowledge, skills and competencies. Students may have their internship in between secessions (preferably, between Level 300 and Level 4000). Upon completing the internship, students are required to write a comprehensive report on their engagement for evaluation. Completion of Internship is compulsory for all students of banking and finance programme.

Students are required to attend institution’s SIWES orientation programme before going on industrial attachment; comply with the employers rules and regulations; keep proper records of training activities and other assignments in the logbook; arrange their own accommodation during the period of attachment; Submit Log Books, Reports and other documents related to SIWES as required by their institution at the end of the training period; Submit to ITF through their institution, Evaluation Form (ITF Form 8) completed by the students the employer and the institution; Avoid changing of place of attachment except in special circumstances and with the permission of your Centre Director and the SIWES Directorate.

The report of the Industrial Training/SIWES is an essential part of the programme.  The programme is, therefore, not deemed to have been passed through by the student, by the School Board of Studies and the University of Senate until a satisfactory report has been written.  The guidelines for writing the reports are therefore set out below and the student should write the report stressing what he/she did during his/her attachment.

The plan of the report is the student’s own responsibility.  To streamline all reports, the following outline is as follows: Title. Name of Student (Surname first). Matriculation Number. Course and Year. Location & Firm of Training. Summary or Abstracts of report (about ¾ – 1 page) it should containing all the essentials inside the report). **Introduction. Main Body of the Report. Conclusion. Acknowledgements. References. Appendices**(if any**).**

**Minimum Academic Standards**

As contained in 70% developed CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK – ACC 407 Environmental Accounting (2 Units E: 15; LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled, knowledgeable in teaching environmental accounting, who are ethically and morally sound and involved in the design, teaching, management, maintenance and conservation of the environment. This is in concurrence with the BUK’s mission to address African developmental challenges in producing accounting graduates. Relevance is seen in accounting graduates from BUK being able to use environmental accounting ethics, knowledge and skills for fostering development in teaching, the profession and management of faculties, institutions in public and private sectors of the Nigerian economy and beyond.

**Overview**

Environmental accounting is very critical in mitigating and controlling environmental degradation, waste management and sustainable development. It is especially useful in countries such as Nigeria which has been negatively affected by pollution, waste and climate change. The operations of the oil and gas industry is particularly the major source of several environmental pollutants – solid, liquid and gaseous – in Nigeria. Environmental accounting helps in estimating the impact of the negative environmental conditions on profits and other companies’ operations.

This course is designed to introduce the students to various aspects of environmental conservation, environmental impact, sustainability and sustainable development for future generations. The course is designed to facilitate understanding on the impact of the environment on the three core aspects of sustainability (or 3Ps) – People, Planet and Profit. The narrow concern of the course is the local sustainability, while the broader is the nationwide sustainable development. Through the course, students would appreciate the relevance and contributions of the accounting profession in promoting sustainable development agenda.

**Objectives**

The objectives of the course are to:

1. define the concepts of sustainability and sustainable development
2. describe the divisions of environmental financial accounting and environmental management accounting
3. study the environmental ethics and good environmental behaviour
4. state the relevant concepts and conventions that guide environmental and sustainability reporting
5. examine the sustainable development goals
6. describe the global efforts, conventions and treaties on environmental degradation, emission, climate change, and sustainable development

**Learning outcomes**

At the end of the course, students are expected to:

1. differentiate at least 2 concepts of sustainability and sustainable development
2. state at least 2 divisions of environmental accounting
3. explain at least 3 environmental accounting ethics and good environmental behaviour
4. state at least 3 accounting concepts and conventions adopted to guide environmental accounting and sustainability reporting
5. explain at least 5 basic sustainable development goals
6. describe at least 2 international conventions and protocols on environmental degradation, emission and climate change

**Course contents**

Concept of environmental accounting. Sustainability and sustainable development ideas. Organizational needs for environmental accounting. Micro and Macro scope of environmental accounting. Forms of environmental accounting (EFA, EMA). Environmental national accounting. Recognition of environmental costs and liabilities. Sustainability accounting. Regulation of social and environmental reporting. Sustainability reporting guidelines. Global reporting initiative. Triple bottom-line reporting. Corporate social responsibility. Voluntary vs mandatory reporting. Accounting concepts/conventions relevant to environmental. Ethics in environmental accounting. Environmental impact assessment. Environmental issues at global level (climate change, greenhouse emission, emission trading scheme). Environmental regulations in Nigeria. Global sustainable development goals.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK-ACC 408 Islamic Accounting and Finance (2 Units E: 15; LH 30)**

**Senate Approved Relevance**

Accounting Graduates who are highly skilled and knowledgeable in alternative accounting and financial system which is found adequate for solving problems facing today’s conventional accounting and financial system in Nigeria which corresponds with BUK’s mission to address African developmental challenges in producing accounting graduates. With Islamic Accounting and Finance to prepare, analyze, and use sharia compliant financial statements; analysis Islamic risk perspectives and financial options; and Shariah compliant financial instruments.

**Overview**

The development of Islamic accounting and finance theory and practice establishes an urgent need to understand how accounting is being influenced by and adapted to the way the economic system is organized and the philosophy underpinning its system. The interests on Islamic accounting have been growing for the past three decades, however, the development of Islamic accounting is still at early stages stage. This course provides the platform to appreciate the preliminary theory of Islamic accounting, and to explain the nature of Islamic accounting practice in Islamic institutions.

The course is designed to expose the students to appreciate foundations of Islamic Accounting theories, ethics and practices. It involves Financial Reporting for Islamic Financial Institutions, as well as, Accounting for Islamic Deposit and Investment Account, Mudarabah Financing, Musharakah Financing, Murabahah Financing, Ijarah Financing and Investment in Islamic Securities. The course would address Accounting for Zakat, Accounting and Auditing for Islamic Financial Institutions, Financial Reporting in Islamic Accounting System, Disclosures in Financial Statements, Islamic auditing, Code of ethics for Islamic accountants and auditor, and General Principles in Islamic Finance contracts. Furthermore, the course covers Treasury operations in Islamic banks, Islamic bond (Sukuk), Islamic Insurance (Takaful), Islamic Social Finance, Regulation and global standard setting bodies in Islamic finance and Types of account in Islamic banks-wadia, Qard, Mudaraba savings accounts.

**Objectives**

The objectives of the Course are to:

1. state the accounting principles for Islamic finance
2. state the code of ethics for Islamic accountants and auditor.
3. explain the Islamic accounting principles for business wealth,
4. describe the principles of zakat accounting for Islamic financial institutions
5. describe the principles of Islamic finance contract and Islamic products

**Learning outcomes**

At the end of the course the students are expected to:

1. state at least 3 accounting principles for Islamic finance
2. state at least 3 codes of ethics for Islamic accountants and auditor.
3. explain at least 3 Islamic accounting principles for business wealth,
4. explain at least 3 principles of zakat accounting for Islamic financial institutions
5. explain at least 2 principles of Islamic finance contract and appreciate Islamic products

**Course Contents**

Foundations of Islamic Accounting Theory. Accounting Objectives & Islamic Worldview. Accounting Concepts an Islamic Perspective, Islamic Ethics and Accounting. Islamic Accounting Practice Accounting for Islamic Finance. Financial Reporting for Islamic Financial Institutions. Accounting for Islamic Deposit and Investment Account. Accounting for Mudarabah Financing. Accounting for Musharakah Financing. Accounting for Murabahah Financing. Accounting for Ijarah Financing. Accounting for Investment in Islamic Securities. Islamic Accounting Practice. Accounting for Zakat. Principles of Zakat and Zakat Accounting for Business Wealth. Zakat Accounting for Islamic Financial Institutions.Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI). Standards (FAS, IAS, IES, ICGS and SAS). Conceptual Framework for Financial Reporting in Islamic Accounting System. Disclosures in the Financial Statements. Islamic auditing. Code of ethics for Islamic accountants and auditor. General Principles in Islamic Finance contracts. Trade based Financing contracts, Partnership based financing contracts. Leased based financing contracts. Treasury operations in Islamic banks, Islamic bond (Sukuk). Islamic Insurance (Takaful). Islamic Social Finance. Regulation and global standard setting bodies in Islamic finance. Types of account in Islamic banks-wadia, Qard, Mudaraba savings accounts.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK – ACC 409 Forensic Accounting & Fraud Investigation (2 Units E: LH 30)**

**Senate-approved relevance**

Accounting Graduates who are fully skilled and knowledgeable in teaching forensic accounting and fraud investigation, and who are ethically and morally sound and involved in the design, teaching, management and maintenance of treasuries in both public and private sectors of Nigeria. This is in concurrence with BUK’s mission to address African developmental challenges in producing accounting graduates. Relevance is seen in accounting graduates from BUK being able to use accounting ethics, knowledge and skills for fostering development in teaching, the profession and management of faculties, institutions and treasuries in public and private sectors of the Nigerian economy and beyond.

**Overview**

Forensic Accounting and Financial Fraud is designed to introduce students to the concept of financial fraud and forensic accounting. They will learn about the qualities of a professional forensic accounting team and the fraud tree, as well as the various theories of fraud such as the fraud triangle, fraud diamond, and fraud pentagon. The course also covers the types of fraud, including bank fraud, insurance fraud, cyber fraud, securities fraud, credit/debit card fraud, and money laundering. Students will explore the areas in accounting that are most vulnerable to fraud, such as sales and collections, purchases and payments, payroll and personnel, inventory and warehousing, and capital acquisition and repayment.

The course is designed to facilitate an understanding of detection of financial statement fraud and manipulations, including horizontal and vertical analysis, ratio analysis, Beniesh M-Score Model, Benford's Law, Altman Z-Score model, Ohlson O-Score Model, Blums D-Score Model, Shumway Harzard model, and Zmejewsky Probit model. Students will learn about international financial scandals, corporate governance and risk management, and ethical considerations for forensic examiners. Finally, the course will include a discussion of forensic accounting in Nigeria, including the roles of organizations such as EFCC, ICPC, and CBN. Overall, this course is designed to provide students with a comprehensive understanding of financial fraud and forensic accounting, equipping them with the knowledge and skills necessary to identify and prevent fraud in various financial contexts.

**Objectives**

The objectives of the course are to:

1. define and explain the concept of forensic accounting;
2. explain the basic elements of financial fraud – corruption, asset misappropriation and financial statement fraud;
3. explain litigation support and forensic investigation procedures;
4. describe the stages in money laundering;
5. describe the major areas vulnerable to fraud in organizations.

**Learning outcomes**

At the end of the course, students are expected to:

1. present at least 2 different definitions of forensic accounting;
2. describe at least 3 elements of financial fraud;
3. describe at least 5 procedures of forensic accounting investigation;
4. discuss at least 3 stages of money laundering;
5. explain at least 5 areas vulnerable to fraud in organizations.

**Course contents**

The course is intended to introduce the students to: the Concept of financial fraud. Concept of forensic accounting. Qualities of professional forensic accounting team. Fraud tree. Theories of fraud: fraud triangle. Fraud diamond. Fraud pentagon. Fraud scale. Fraud circle. Hollinger and Clarke. MICE model. SCORE model. SCCORE model. Types of fraud: Bank fraud. Insurance fraud. Cyber fraud. Securities fraud. Credit/debit card fraud. Accounting circles vulnerable to fraud: sales and collections. Purchases and payments. Payroll and personnel. Inventory and warehousing. Capital acquisition and repayment. Money Laundering. Red flags: Individual and corporate red flag. Individual and corporate fraud. Internet fraud. Litigation support. Money laundering: sources, strategies and prevention of money laundering. Detection of financial statement fraud: Horizontal and vertical analysis. Ratio analysis. Cash flow analysis. Detection of Financial statement manipulations: Beniesh M-Score Model. Benford’s Law. Bankruptcy models: Altman Z-Score model. Ohlson O-Score Model. Blums D-Score Model. Shumway Harzard model. Zmejewsky Probit model. International financial scandals. Corporate governance and risk management. Ethical consideration for forensic examiners. Forensic accounting in Nigeria: EFCC, ICPC, CBN.

**Minimum Academic Standards**

Auditing and Forensics laboratory

Computers (1-5 students)

Software-eg auditing and forensic analytical packages

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 410 International Accounting & Finance (2 Units C: 15; LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled and knowledgeable with international exposure analyzing a variety of decision problems facing today’s financial accountants and managers and professionals in Nigeria is in concurrence with BUK’s mission to address African developmental challenges in producing accounting graduates. Relevance is seen in accounting graduates from BUK being able to use international accounting knowledge for Accounting Diversity and Clusters and International Convergence of Financial Reporting, Comparative International Accounting, International Taxation, International Transfer Pricing, Comparative International Auditing , Comparative International Corporate Governance, International Corporate Environmental and Social Reporting, International Standards, International Public Sector Accounting, International Dimension of Accounting History and Professionalism, Ethics and the Public Interest in International Accounting, international financial institutions and markets, international capital structure and working capital management, international portfolio and foreign direct investment, international monetary system and currency forecasting, balance of payments, economic linkages and country risk analysis, international capital budgeting, project financing and acquisition decisions, international capital flows, external debt and financing, international equity and bond markets and foreign exchange markets and mode of payments.

**Overview**

International Accounting and Finance typically covers a wide range of topics related to accounting practices in a global context. Students will learn about the different accounting systems used around the world, the efforts to create a single set of global accounting standards, and the challenges of comparing financial data across borders. They will also explore topics such as international taxation, transfer pricing, auditing, corporate governance, environmental and social reporting, and ethics in the accounting profession.

In addition, students will learn about international financial institutions and markets, capital structure and working capital management, international capital budgeting, project financing and acquisition decisions, and foreign exchange markets and modes of payment. Overall, the course is designed to provide students with a broad understanding of accounting practices in an increasingly globalized world. By exploring these topics, students will gain valuable knowledge and skills that can be applied in a variety of international business settings, helping them to navigate the complex landscape of international accounting and finance.

**Objectives**

The objectives of the course are to:

1. examine accounting diversity and clusters in the international accounting and finance environment;
2. explain convergence of financial reporting;
3. examine at least 2 concepts between balance of payments, economic linkages and country risk analysis;
4. analyse at least 3 of international capital budgeting, project financing and acquisition decisions, international capital flows and external debt and financing;
5. explain at least 2 of international equity, bond, foreign exchange markets and mode of payments.

**Learning outcomes**

At the end of the course, students are expected to:

1. explain at least 4 factors causing accounting diversity across the globe;
2. explain at least 3 of the process of convergence of financial reporting;
3. examine at least 2 between balance of payments, economic linkages and country risk analysis;
4. analyse at least 3 of international capital budgeting, project financing and acquisition decisions, international capital flows and external debt and financing;
5. explain at least 2 of international equity, bond, foreign exchange markets and mode of payments.

**Course contents**

The course is intended to introduce the students to: Accounting Diversity and Clusters and International Convergence of Financial Reporting, Comparative International Accounting, International Taxation, International Transfer Pricing, Comparative International Auditing , Comparative International Corporate Governance, International Corporate Environmental and Social Reporting, International Standards, International Public Sector Accounting, International Dimension of Accounting History and Professionalism, Ethics and the Public Interest in International Accounting. International financial institutions and markets. International capital structure and working capital management. International portfolio and foreign direct investment. International monetary system and currency forecasting. Balance of payments. Economic linkages and country risk analysis. International capital budgeting, project financing and acquisition decisions. International capital flows, external debt and financing. International equity and bond markets. Foreign exchange markets and mode of payments

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 411 Financial Modelling (2 Units E: 15; LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled, knowledgeable and capable of developing computer-based models for analyzing a variety of decision problems facing today’s financial managers and professionals in Nigeria is in concurrence with BUK’s mission to address African developmental challenges in producing accounting graduates. Relevance is seen in accounting graduates from BUK being able to use accounting computer-based models to prepare, analyze, and use financial statements; to conduct financial ratio analysis; to calculate financial and operating leverages; to prepare cash budgets; to create sinking funds and evaluate loan and mortgage repayment schedules; to determine the cost of capital; to evaluate net present values, rates of return, and break-even points for various types of capital investments; to analyze investment payoffs and risks; to evaluate stocks and bonds; to manage stock and bond portfolios; and to evaluate put and call stock options and many more.

**Overview**

This course presents the theory and practice of financial management and financial analysis, emphasizing computer-based modeling and forecasting. Uses spreadsheets and other software products to analyze the impacts of financial decisions related to financial statement analysis, cash budgeting, and cost of capital determination, capital budgeting, and capital structure choices. The course covers a variety of techniques, such as sensitivity and scenario analysis, optimization methods, Monte Carlo simulation, and regression analysis.

In addition to teaching how to use spreadsheets to calculate correct answers, the course emphasizes the preparation of spreadsheets in formats that can be easily understood. It shows how to create various types of charts that communicate results clearly and make convincing management presentations.

**Objectives**

The objectives of the course are to:

1. examine the key finance and accounting terms and concepts used in financial models;
2. explain the best practices and efficiency tools for general-purpose spreadsheet modeling;
3. explain the key input variables to a range of financial models;
4. expose how to integrate and link key financial statements and ratios into a financial model;
5. explain the sensitivity and scenario analyses under a range of assumptions.

**Learning outcomes**

At the end of the course, students are expected to:

1. identify at least 4 key finance and accounting terms and concepts used in financial models;
2. apply at least 2 best practices and efficiency tools for general-purpose spreadsheet modeling;
3. Identify at least 3 key input variables to a range of financial models;
4. integrate and link key financial statements and ratios into a financial model;
5. perform at least 2 key sensitivity and scenario analyses under a range of assumptions.

**Course Contents**

Introduction to Financial Modelling. Forecasting financial statements using spreadsheets. Integrating financial statement worksheets. Completing valuations for financial statement. Forecasting Seasonal Revenues. The Time Value of Money. Cash Budgeting. Cost of Capital. Profit, Break Even, and Leverage. Basic Capital Budgeting. Applications of Capital Budgeting. Risk Analysis with Scenarios. Risk Analysis with Monte Carlo Simulation. Valuation of Common Stocks. Valuation of Bonds. Portfolio Modelling Investment portfolios. Betas. Variances. Performance measurement. Forecasting and Optimization. Macro forecasting. Optimization techniques.

**Minimum Academic Standards**

MS Excel

Computers (1 computer per student)

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK- ACC 412 Oil and Gas Accounting (2 Units E: 15; LH 30)**

**Senate-approved relevance**

Accounting Graduates who are highly skilled, knowledgeable in teaching oil and gas Accounting and are professionally and morally sound. They are equally involved in the design, teaching, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Oil and Gas Accounting represents a special knowledge area for the graduates of accounting because of the strategic nature of the industry to the Nigerian economy. It is offered in the final stage of training to equip students with the requisite knowledge and skills needed to prepare them as future managers of the Nigerian economy. Understanding the principles, methods and techniques in accounting and financing oil and gas assets and liabilities is the key to producing quality graduates that could make meaningful contributions to the development of the economy. As the Nigerian oil and gas industry is rapidly developing in view of the recent participation of private individuals in oil refining, graduates of accounting must be well prepared for new and evolving environment and future challenges. This underscores the importance of preparing students with the requisite oil and gas accounting knowledge and skills to be competent technocrats with the ability to solve complex economic, accounting and management problems for a better Nigeria.

This course is designed to introduce the students to principles, methods, techniques, standards and procedures guiding accounting in the oil and gas industry. The students would be exposed to knowledge and skills: on types, classification, estimation and steps in oil and gas prospecting and reserve valuation in Nigerian oil and gas industry. How to evaluate types of operating contracts and contract arrangements in the oil and gas industry. on the accounting principles and standards with respect to application of GAAPs, classification of costs and methods of accounting in the oil and gas industry on the procedures to evaluate the methods depletion, depreciation and amortization of assets in oil and gas accounting. How to evaluate and discuss accounting for oil and gas exploration and acquisition costs. How to appreciate and discuss accounting for oil and gas development and production costs. How to appreciate and discuss accounting for crude oil refining, petrochemical processing and natural drilling and pipelining. How to evaluate and discuss basics in petroleum products pricing and marketing. How to prepare typical oil and gas financial statements with notes and disclosures.

**Objectives**

The objectives of the course are to:

1. define oil and gas accounting principles, techniques and methods in the oil and gas industry in Nigeria;
2. define the structure and workings of the upstream and downstream sectors of the Nigerian oil and gas industry and the regulating agencies;
3. describe the types, classification, estimation and steps in oil and gas prospecting and reserve valuation in the Nigerian oil and gas industry;
4. describe the accounting principles and standards with respect to application of GAAPS and classification of costs and methods of accounting in the oil and gas industry;
5. explain the procedures and evaluation methods of depletion, depreciation and amortization of assets in oil and gas industry; and
6. explain the ethical principles of accounting for oil and gas exploration and acquisition costs.

**Learning Outcomes**

At the end of this course, students should be able to:

1. apply at least 2 oil and gas accounting principles, techniques and methods in the oil and gas industry in Nigeria;
2. discuss at least 3 differences between the structure and workings of the upstream and downstream sectors of the Nigerian oil and gas industry;
3. discuss at least 2 types, classification, estimation and steps in oil and gas prospecting and reserve valuation in Nigerian oil and gas industry;
4. discuss at least 3 accounting standards, on classification of costs and methods of accounting in the oil and gas industry;
5. discuss at least 2 the procedures and methods of depletion, depreciation and amortization of assets in oil and gas accounting;
6. discuss at least 3 ethical principles relating to oil prospecting, refining and marketing in the oil and gas industry;

**Course Contents**

History and nature of oil and gas operations in Nigeria. Definition of petroleum resources. Origin of oil and gas industry and its characteristic and activities. The history of the Nigerian oil and gas industry. The nature of petroleum assets and the process of acquiring it. The upstream and the downstream sectors of the Nigerian oil gas industry. NNPC and DPR and their roles. Issues in Oil prospecting and reserves valuation. Steps in prospecting for oil and gas types of oil and gas wells. Estimation and valuation of oil and gas reserves classification of reserves. Oil and gas reserves estimation arrangements. Agreements and contracts in the Nigerian petroleum industry. Types of operating contracts in the petroleum industry. Contract arrangements in the Nigerian petroleum industry and their operations. Financial and fiscal monitoring mechanisms of agreements in the petroleum industry. Accounting principles and standards in the oil and gas industry. Application of GAAPs in the oil and gas industry. Classification of costs in the oil and gas industry. Methods of accounting in the oil and gas industry. Accounting standards in the oil and gas industry. Procedures in oil and gas accounting: basic accounting transactions. Depreciation, depletion and amortization (DD& A). Accounting for oil and gas exploration and acquisition costs. Accounting for oil and gas development and production costs. Accounting for crude oil refining. Petrochemical and liquefied natural gas. Petroleum products pricing and marketing. Typical oil and gas financial statements and oil and gas accounting disclosure.

Minimum Academic Standards

As prescribed in CCMAS

**Bayero University, Kano (BUK)**

**Faculty of Management Sciences**

**Department of Accounting**

**BSc Accounting**

**BUK-ACC 412 Mentoring and Character Building II (2 Units C: LH = 0)**

**Senate-approved relevance:**

Training of highly skilled graduates that can apply the knowledge gained for the development of Nigeria and Africa in general. This is in line with BUK’s mission to address African developmental challenges through cutting-edge research, knowledge transfer and training of high-quality graduates. BUK graduates of the Accounting are competitive and locally relevant, who have the right character, ethics, professionalism and decorum to effectively and selflessly discharge of their duties for socio-economic development.

This course aligns with the vision and mission of Bayero University Kano to produce graduates that are highly qualified with excellent knowledge and high proficiency in skills capable of delivering excellent, respectful, empathic and culturally attuned healthcare services to society devoid of exploitation. The character, professional outlook as well as the works ethics of the graduates would be sharpened by the course to achieve this goal.

**Overview:**

Character building and mentoring is designed to help undergraduates develop essential life skills and shape their character to enable them add value and selflessly contribute their quota to economic growth and development in various aspects of national life. The programme will go a long way in enhancing the quality of its graduates in terms of character, learning, as well as increasing the visibility of the University.

This can help to encourage hard-work, honesty, integrity, decorum and professionalizes; reduce examination misconduct amongst students; improve student`s performance in examination; reduce students’ drop-out rate; reduce substance use amongst students; bring unity amongst the students and lecturers; enhance students’ affiliation with the university. Others are boost students confidence and positive thinking; enhance students’ morality and ethics in both thinking and action; support the production of students who are worthy in character; enhance students’ image and self-esteem; enhance students’ compliance with established rules and respect for constituted authorities; and enhance the capacity of the students to handle ethical issues, among others.

The course is designed to introduce students to volunteer work (through participating in community service and developing empathy and a sense of responsibility towards others), leadership development (to take leadership roles, enhance their decision making, communication skills, and problem-solving skills). It also intends to expose the students to the need for patriotism and nation building, university affiliation, team building skills and interpersonal relations, public speaking, time and stress management, mindfulness and meditation, respected for diversity and constituted authorities and reflective journalising. The course will also develop students’ knowledge on how to guard against substance use, child-abuse, cyber-crime, corruption, cross boarder crimes, money laundering, gender disparity, domestic violence, and other negative vices that can affect social peace, progress and development.

**Objectives:**

The objectives of the course are:

1. outline how and why to engage volunteer work (through participating in community service and developing empathy and a sense of responsibility towards others);
2. discuss leadership development skills to take leadership roles, enhance their decision making, communication skills, and problem-solving skills;
3. describe the benefits for patriotism and nation building and university affiliation;
4. discuss how to build effective teams and relates well with all and sundry through effective interpersonal relations;
5. identify how to acquire and appropriately use emotional intelligence;
6. identify how to improve public speaking skills, time and stress management, mindfulness and meditation, respected for diversity and constituted authorities and reflective journalising; and
7. discuss how to guard against substance use, child-abuse, cyber-crime, corruption, cross boarder crimes, money laundering, gender disparity, domestic violence, and other negative vices that can affect social peace, progress and development.

**Learning Outcomes**

At the end of the course, the students should be able to:

1. list five (5) ways used in developing empathy and a sense of responsibility towards others;
2. discuss three (3) strategies for enhancing leadership development skills, decision making, communication skills, and problem-solving skills;
3. list at least five (5) patriotism and nation building and university affiliation;
4. discuss five (5) on how to build effective teams and relates well with all and sundry through effective interpersonal relations;
5. identify three (3) strategies on how to acquire and appropriately use emotional intelligence;
6. identify four (4) strategies for improving public speaking skills, time and stress management, mindfulness and meditation, respected for diversity and constituted authorities and reflective journalizing; and
7. identify at least five (5) strategies that can be used to guard against substance use, child-abuse, cyber-crime, corruption, cross boarder crimes, money laundering, gender disparity, domestic violence, and other negative vices that can affect social peace, progress and development.

**Course Contents**

Volunteer work (participating in community service). Developing empathy and a sense of responsibility towards others. Leadership development skills (leadership roles in clubs, organizations, or student government). Ethical decision making strategy. Communication skills. Problem solving. Public speaking (participation in debates, mock trials and presentations). Developing confidence and overcoming fear of public speaking. Improving communication skills. Mindfulness and Meditation. Emotional intelligence. Stress and Time Management and organization skills (balancing academic, personal and extracurricular responsibilities and improving wellbeing). Reflective Journaling (writing in a journal). Professionalism. Followership. Patriotism and Nation building. Role-model and self-esteem. University affiliation. Team building skills and interpersonal relations. Public speaking. Respected for diversity and constituted authorities. How to guard against substance use, child-abuse, cyber-crime, corruption, cross boarder crimes, money laundering, gender disparity, domestic violence, and other negative vices that can affect social peace, progress and development.

This course is a continuation of **BUK-ACC104 (Mentoring and Character Building I)** offered in year 1. This part of the course will comprise of only practical and interactions between the mentor and the mentees. This course will start from year two and terminates at the final year. The students (mentees) are to be allocated to lecturers (mentors) for mentoring and guidance from year 2 to the final year of their study in the University. The marks for the course are to be earned entirely through formative assessment comprising of equal percentage marks each year, from year 2, the year of commencement, to the final year. Each mentee should make at least one presentation in each session.