

**UNIVERSITY OF NIGERIA, NSUKKA**  
**SCHOOL OF POSTGRADUATE STUDIES**

**PGD, MBA, M.Sc AND Ph.D**

**PROGRAMMES FOR THE**  
**DEPARTMENT OF ACCOUNTANCY**

**2017**

**UNIVERSITY OF NIGERIA, NSUKKA**

PGD, MBA, M.Sc AND Ph.D PROGRAMMES OF THE DEPARTMENT OF  
ACCOUNTANCY

## **PHILOSOPHY**

The philosophy of the postgraduate programme in Accountancy is designed to provide advanced training in Accounting to prepare graduates of universities or those with equivalent qualifications in Accountancy the skill and interest to undertake research work either individually or team work in relevant areas of Accounting or other related fields of study or to prepare them for managerial positions in Accounting and Business. The programme is also designed to provide high quality education, training and research in the areas of accounting and the deepening of the intellectual capacity of students and the development of the spirit of enquiry and responsibility in public and private endeavours. It is designed to produce highly skilled, competent and qualified professional managers capable of assuming leadership roles in public, private and International organisations. Students of the programme are exposed to the theoretical and practical concepts and tools necessary for effective administration and academic work. They are also given broad orientation that will enable them to function maximally in the application of their knowledge and skills to the business environment and public sector for which they are being prepared. It is designed for graduate and professional accountants who already have intermediate and highest level of competence respectively in the accounting profession to enable them work harmoniously with professionals from other fields.

## **OBJECTIVES**

The general objective of the programme is to provide students with adequate knowledge, attitudes, values and skills generic to accounting. Specifically, the programme is designed to enable students to:

- Obtain good knowledge of the basic skills and tools for decision making in the accounting discipline both in the private and public sectors.
- Inculcate in the students the knowledge and skills to enhance their performance as managers and accountants that enable them assume broader responsibilities in the rapidly changing environment of the private and public sectors.
- Acquire in-depth understanding of core courses in Accountancy that provide the depth needed to impart knowledge.
- Acquire the skills necessary for accurate and insightful interpretation of accounting information.
- Obtain relevant knowledge required to explain complex accounting theories.
- Learn the analytical skills required to apply accounting theories to real life situations
  - Learn the necessary skills required of top level managers who are capable of applying appropriate management principles and techniques of problem solving in the Nigerian environment and the world at large.

- Understand the role required of socially responsible managers who are mindful of accepted norms and ethics of business and government.
- Inculcate in the students the knowledge required of managers who are equipped with relevant ICT knowledge and skills.
- Instill in the students the entrepreneurial skills and leadership qualities needed to generate employment for self and others.
- Generate the necessary interests, competencies and skills required to function effectively as academics in Business Administration.

## **SCOPE**

The postgraduate programme in Accountancy will run the PGD, MBA, M.Sc and Doctorate levels which lasts for between one to two years of two or four semesters (depending on the degree pursued) and which incorporates the course work, and project report. Students will be required to complete the relevant courses in addition to project work on a selected topic to be carried out under the supervision of approved postgraduate supervisor and submitted by each student as part of the requirements for the award of the relevant Postgraduate in Accounting of the Department of Accountancy.

The doctoral programme of the Department of Accountancy emphasizes the development of scholarly competence rather than accumulation of course credits. Consequently, the course work content is limited, and the few course work required are designed to deepen the theoretical knowledge base of the candidates in the key subject areas in the discipline so as to enrich research efforts in the selected field. The programme consists of theory, primary and secondary research works carried out under the supervision of an academic adviser who is a specialist in the chosen area. Graduates of this programme are equipped with the skills and competence necessary for professional independence. A Ph.D. student will be required to do a course work on research methods, and deliver at least two seminar papers in the field of study before final oral thesis defense.

## **ENTRY REQUIREMENTS**

### **PGD Programme**

Candidates for the Postgraduate Diploma (PGD) degree programme in Accountancy must have:

- a. Five credit passes including English Language and Mathematics at the 'O' level.
- b. Relevant Bachelor's Degrees not lower than third class in accounting and related disciplines from recognised Universities.
- c. Bachelor's Degree with at least second class lower Division in other areas not related Accounting from recognized Universities
- d. Higher National Diploma at upper credit level.
- e. Relevant professional qualifications are added advantage.

### **MBA Programme**

- a. First Degree in relevant discipline from a recognised university with a minimum of Second Class Lower Division with CGPA not lower than 2.50 may be admitted.

- b. A postgraduate diploma with a CGPA of 3.00 on a five point scale or 2.50 on a 4 point scale in Accountancy or Banking & Finance from a recognised university.

### **M.Sc. Programme**

Provided that the university matriculation requirements are satisfied,

- a. First Degree in Accountancy with 3.50 from recognized Universities.
- b. MBA in Accountancy from recognised Universities with second class upper division.

### **Ph.D. Programme**

#### **a. M.Sc./PhD Programme in Accountancy**

- i. First Degree in Accountancy of this University with a CGPA not lower than 3.50
- ii. MBA from this university and other recognised universities.
- iii. M.Sc. in Accountancy from any other recognised University with CGPA not below 3.00.

#### **b. Ph.D. Programme in Accountancy**

MSc in accountancy of this University with CGPA not less than 4.00 on 5 point scale or 3.50 on 4 points scale.

## **MODE OF STUDY OF STUDY**

### **PGD Programme**

The mode of study for the Postgraduate Diploma (PGD) degree programme in Accountancy shall be by course work and project report.

### **MBA Programme**

The mode of study for the programme of Master of Business Administration in Accountancy shall be by course work, seminar, on-the-job project and project report.

### **M.Sc. Programme**

M.Sc. programme consists of course work, graduate seminar and research to be embodied in a Research Project. Candidates can select their Research Project topics in any of the following stress areas in the Department: Financial Accounting, Management Accounting; Auditing and Investigation, Taxation Laws and Accounts: Public Sector Accounting, and Management Information System.

### **Ph.D. Programme**

The study for the Ph. D. comprises advanced course work/seminars, but the main thrust of the doctoral programme is comprehensive research to be embodied in a thesis

## **DURATION OF STUDY**

### **PGD Programme**

The minimum duration for the Postgraduate Diploma (PGD) degree programme in Accountancy shall be as follows:

- a. Full-time Diploma: Minimum of two (2) semesters and a maximum of four (4) semesters.
- b. Part-time Diploma: Minimum of four (4) semesters and a maximum of six (6) semesters.

### **MBA Programme**

The duration for MBA Degree Programmes in accountancy shall be:

- a. Full-time: A Minimum of four (4) semesters and a maximum of six (6) semesters.
- b. Part-time: A Minimum of six (6) semesters and a maximum of eight (8) semesters.

### **M.Sc. Programme**

- a. Full-time M.Sc. Programme: Minimum of two (2) semesters and a maximum of four (4) semesters.
- b. Part-time M.Sc. Programme: Minimum of four (4) semesters and a maximum of six (6) semesters.

### **Ph.D. Programme**

The duration for PhD Programme in accountancy shall be:

- a. Full-time: A Minimum of six (6) semesters, maximum of (10) semesters.
- b. Part-time: A Minimum of Ten (10) semesters and a maximum of twelve semesters.
- c. For extension beyond the specified maximum period, a special permission from the Postgraduate Board shall be required.

## **EMPLOYMENT OPPORTUNITIES**

### **PGD programme**

The programme is designed to enable students acquire both theoretical and practical knowledge in accounting in line with the global practice. There are job opportunities in the society for graduates in Accountancy in both private and public sectors such as government ministries, hospitals, small and medium scale enterprises, educational institutions, etc. Graduates can also be self-employed in small and medium scale businesses.

### **MBA Programme**

There are job opportunities of managerial positions in the society for graduates who have undergone a study in MBA programme in Accountancy in both private and public sector establishments such as government ministries, hospitals, small and medium scale enterprises, and educational institutions. Graduates can also be self-employed as entrepreneurs and can render consultancy services.

### **M.Sc. Programme**

M.Sc. programme in Accountancy provides career opportunities in research institutes, teaching in the universities and other higher educational institutions, public and private sectors, financial consultancy, and provides avenue for self-employment as accountants.

### **Ph.D. Programme**

The doctoral programme in accountancy aims at developing resource persons who can occupy strategic positions in both private and public institutions. Graduates from this programme have opportunities in the industry, international organisations as well as for self-employment as consultants.

### **AREAS OF SPECIALIZATION**

1. MBA Accountancy
2. M. Sc. Accounting
3. M. Sc. Taxation
4. M.Sc. Forensic Accounting
5. M.Sc. Auditing

### **ACADEMIC STAFF**

Aguolu Osita	-	Reader/Head of Department
Prof. Modum Uche	-	Professor
Prof. Regina Okafor	-	Professor
Dr. Ugwoke Robinson	-	Reader
Dr. Ofoegbu Grace Nyereugwu	-	Senior Lecturer
Dr. Emengini Steve Emeka	-	Senior Lecturer
Dr. Onyeonu Edith Ogoegbunam	-	Senior Lecturer
Dr. Eunice Obi	-	Senior Lecturer
Mr. Kodjo Solomon Narteh	-	Lecturer I
Mrs. Ezuwore Charity Obodoekwe	-	Lecturer I
Mrs. Nwokeoji Nwosu Nnenna	-	Lecturer I
Mr. Odoh Longinus Chukwudi	-	Lecturer I
Dr. Chika Anisiuba	-	Lecturer II
Dr. Ijeoma Orjiakor	-	Lecturer II
Mrs. Okoye Amara Priscilla	-	Lecturer II
Dr. Ngozi Nwekwo	-	Lecturer II
Mr. Akwu Onyekachi David	-	Graduate Assistant
Mr. Ozor Chidi David	-	Graduate Assistant

### **NON – ACADEMIC STAFF**

Mr. Ani Richard	-	Principal Executive Officer I
Mrs. Obodo Tochukwu	-	Principal Confidential Secretary II
Mrs. Onyia Florence Umebe	-	Principal Executive Officer II
Mrs. Udeh Virginia	-	Chief Typist
Mr. Okenze Charles	-	Chief Typist

Mr. Chukwuma Obianuju Phina	-	Executive Officer
Mrs. Uko Edith Uzoma	-	Assistant Executive Officer
Mrs. Martin Nneka Vero	-	Head Cleaner/Messenger I
Mrs. Okeke Josephine	-	Head Cleaner/Messenger I

**(A) POSTGRADUATE DIPLOMA PROGRAMMES IN ACCOUNTANCY**

<b>Stress Areas:</b>	<b>Codes</b>
Foundation courses	0
Introduction to Cost and Management Accounting	1
Auditing and Economics	2
Taxation	3
Computer Application in Business	4
Public Sector Accounting	5
Quantitative Techniques	6
Introduction to Research	7
Nigerian Economy	8
Project Report	9

**Course Listing  
FIRST SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>
ACC 701	Principles of Accounting	2
MAN 701	Principles of Management	2
BAF 721	Principles of Finance	2
ACC 761	Quantitative Techniques	2
ACC 771	Introduction to Research Methodology	2
ACC 723	Auditing Principles and Practice	2
BAF 731	Principles of Micro Economics	2
<b>Total Units</b>		<b>14</b>

**SECOND SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>
ACC 732	Principles of Taxation	2
BAF 732	Principles of Macro Economics	2
ACC 712	Introduction to Cost and Management Accounting	2
ACC 742	Computer Applications in Business	2
<b>Total Units</b>		<b>8</b>

**Elective Courses (2 courses are chosen from electives)**

ACC 754	Public Sector Accounting	2
ACC 782	Nigerian Economy	2
BAF 726	Business Finance	2
BAF 722	Micro & Small Business Finance	2
ACC 790	<b>Research Project</b>	<b>4</b>

**Total Units            30**

### **Course Description**

#### **ACC 701 Principles of Accounting (2)**

This course is designed to expose students to the principles of the core courses in accounting. The topics include: The basic principles and concepts of accounting in business organizations; Double Entry Bookkeeping, Ledgers and Journals, trial balance; Basic theory and practice of cost and management accounting, auditing (internal and external), public sector accounting, financial and taxation; Final Accounts of sole proprietorships, Partnerships and Registered Companies; Incomplete records and accounts of non-trading organizations; Types of income; underlying assumptions in income reporting, economic and accounting concepts of income.

#### **MAN 701 Principles of Management (2)**

Principles of organisation; classical organisation theory human relations school, informal organisation; bureaucracy, politics and administration relations; personnel administration, administrative decision-making, control and accountability; organisation of job design analysis and staffing.

#### **BAF 721 Principles of Finance (2)**

This is an introductory course to enable students understand basic concepts in finance. The area covered include: money creation, credit operations and monetary control, savings mobilization, interest rates and lending process, money and capital markets, the foreign exchange markets, financial intermediation processes, sources of capital, short and long term capital, internal and external finance, corporate securities, debt and equity finance, the Nigerian banking system and the Central Bank of Nigeria's traditional and development roles, bank capitalization and recent developments in Nigerian and global financial systems.

#### **ACC 761 Quantitative Techniques (2)**

The nature and objective of statistics, frequency distributions, measures dispersion, essential of probability and statistical distribution. Basic sampling techniques, decision theory, index numbers, time series, correlation and regression analysis. Introduction to linear Programming, practice in the use of Computer in problem solutions. Nature of quantitative techniques in accounting for business operations, tools of quantitative analysis, optimization techniques, use of model formulation and learning curve, of cost behaviour patterns and network models: PERT and CPM

#### **ACC 771 Introduction to Research Methodology (2)**



Students will be exposed to academic research in social Sciences, guiding principles of academic enquiry in accountancy and general framework on project reporting, problems of research in developing countries, common errors in research, problem identification, literature review, material and methods, results (Data analysis), discussions, summary, conclusions and recommendations, Report Writing. Students shall be given assignments and surveys to be conducted using ICT applications & tool example Survey monkey, in order to Create Surveys, Event Planning, Sharing surveys and making use of available templates

### **ACC 723 Auditing Principles and Practice (2)**

The nature and purpose of an audit, the role of internal and external auditors, reporting responsibilities, appointment dismissal and resignation of auditors. Independence of auditors: relationship of auditors to directors, shareholders and other financial statements users. Audit planning: initial review of accounting system, evaluation of internal control systems and procedures – vouching of accounts, verification of assets, sampling technique, flow charting, charting, stock taking procedures, letter of representation. Audit reports: statutory requirements for audit report (Companies Act, 1990), types of audit reports, professional requirements, duties and power under statute and case of independence and ethical considerations.

### **BAF 731 Principles of Micro Economics (2)**

Economic system and organization, demand and supply, individual consumer behaviour, the utility and indifference curve approaches. Market classification, the principles of production, the firm and perfect competition, pure monopoly, monopolistic and oligopolistic competitions, pricing and employment of resources.

### **ACC 732 Principles of Taxation**

Basic concepts in taxation: elements of tax, formal and effective incidence of tax, tax shifting, direct and indirect taxes, tax shifting welfare effect of taxation of tax, criteria to be observed in choosing equitable tax ,distribution of the burden of taxation. The income tax laws including the income tax management Act 1961, the companies income tax 2007, the petroleum profit tax 1959, the income tax( Forces and other persons) (Special provision) act 1972 and relevant amendments. Computation of income tax, including computation and treatment of capital allowances and loses, chargeable income and tax payable.

### **BAF 732 Principles of Macro Economics (2)**

The emphasis in this course is on the macro, or aggregative aspect of the economy. Topics include National Income Account, the Determination of the level of Aggregate Output, Employment and Prices, the Monetary system. Monetary and Fiscal policies, Economic Growth, and International Monetary Economics.

### **ACC 712 Introduction to Cost and Management Accounting (2)**

Nature, scope and functions of cost management accounting. The principles underlying the preparation and presentation of cost accounts for various types of businesses. The elements of cost. Cost accounting for materials, labour, overheads and equipment. The different meanings of costs, viz: historical, managerial, average etc. costing methods, jobs and process cost accounting , elements of marginal costing and budgetary control , double entry accounts for cost control. Nature and use of accounting ratio, some current problems and issues.

**ACC 742 Computer Applications in Business (2)**

Introduction to basic programming, Data types, Constant and Variables, Statement types, Assignment statements, Input Outcome statements, Control statements. Introductory lectures on Ms-Office, MS- Word, MS-Ppt, MS-Access, MS-Excel, Hands on SPSS, Accounting Softwares

**ACC 754 Public Sector Accounting (2)**

Introduction to public sector accounting distribution between public and private sectors, basic accounting for not-for-profit (NFP), classification of NFP, basic characters of governmental accounting. Structures of governmental accounting in Nigeria. The treasury audit department, consolidated revenue fund, capital and development fund, fund accounting system and standardized uniforms for transactions. Decision making and planning and control of public fund application of costing methods, budgeting procedures, the use of audit department accounting for local government, educational and health institutions

**ACC 782 Nigerian Economy (2)**

The national development plans and their implications for growth and economic development. The ideological conflicts in Economics Planning, Capitalism, Socialism, Mixed Economic, International Trade and Bilateralism Economics Cooperation in West Africa, Major Economic Infrastructures. The Nigerian Capital Money markets, Economics of Housing and Urban Development, the Indigenization Decree, the problem of Growth and Investment Opportunities in Nigeria, Land Tenure and its impact on Agricultural Development, Manpower Development, Shortages and implications, the Supply/Demand situation in Nigeria.

**BAF 726 Business Finance (2)**

Federalism and public finance, direct and indirect taxation in Nigeria, operation of federal and state finance fiscal system, public debt policy, role of public corporations and marketing boards, role of central bank, commercial and development banks; The budgeting cycle and public expenditure control, budgeting process.

**BAF 722 Micro & Small Business Finance (2)**

This course focuses on the nature and operational character of the small business in Nigeria in terms of its socio-economic significance, operational procedures and problems. Topics covered include: The nature of Small Business, Incorporating and starting a small Business in Nigeria, Idea Generation for a small Business, Raising Small Business Finance and the Small Scale Industries Credit Scheme, Investment Strategies for a Small Business, Production Management, Marketing and Personnel Administration in the Small Business; Ensuring cost-effectiveness and greater productivity, Planning for growth in the Small Business, Succession Crises, Problems and Future of Small Business in Nigeria.

**ACC 790 Research Projects (4)**

Students will be required to present a well-researched paper in any relevant topic of their choice, approved by their supervisor and presented as part of the requirements for the award of PGD in

Accountancy. The project must make valuable contribution to knowledge in areas of accounting in business world.

**(B) MASTERS OF BUSINESS ADMINISTRATION**

**Stress Areas**

Practical Works	0
Management Accounting	1
Financial Accounting	2
Corporate Merger & Governance	3
Graduate Seminar	4
Accounting for Public Sector	5
Business Law	6
Research Methods	7
Audit and Taxation	8
Project	9

**Course Listing**

**FIRST SEMESTER**

<b>Course Code</b>	<b>Course Title (Core courses)</b>	<b>Credit Unit</b>
PGC 601	ICT and Research Methodology	3
ACC 813	Quantitative Methods for Management	3
BAF 811	Corporate Finance	3
MKT 811	Marketing Management and Strategy	3
ACC 811	Managerial Accounting	3
FBA 891	Research Methodology	3
	<b>Total Units</b>	<b>18</b>

**SECOND SEMESTER**

<b>Course Code</b>	<b>Course Title (Core courses)</b>	<b>Credit Unit</b>
ACC 824	Advanced Accounting Theory & Financial Reporting	3
ACC 882	Advanced Auditing and Assurance	3
ACC 884	Taxation and Public Finance	3
ACC 852	Public Sector Accounting	3
	<b>Total Units</b>	<b>12</b>

**THIRD SEMESTER**

<b>Course Code</b>	<b>Course Title (Core courses)</b>	<b>Credit Unit</b>
ACC 821	International Accounting	3
FBA 893	Graduate Seminar	3
BAF 833	Managerial Economics	3
ACC 875	Entrepreneurship	3
	<b>Total Units</b>	<b>12</b>

**FOURTH SEMESTER**

<b>Course Code</b>	<b>Course Title (5 Electives)</b>	<b>Credit Unit</b>
FBA 892	On – the – Job Project	3

ACC 822	Accounting for Derivatives and Financial Instruments	3
ACC 834	Professional Ethics and Corporate Governance	3
ACC 830	Environment of Business	3
ACC 836	Corporate Strategy	3
MAN 874	Organizational Behaviour	3
MAN 803	Introduction to General Management	3
MAN 812	Operational Management	3
MAN 843	Human Resource Management	3
<b>ACC 850</b>	<b>Project</b>	<b>6</b>
	<b>Total Units</b>	<b>15</b>
	<b>TOTAL UNITS</b>	<b>54</b>

### Description of Courses

#### **PGC 601 ICT and Research Methodology (3)**

In – depth research work, aimed at acquiring full knowledge and presentations in scholarly writing of the concepts, issues, trends in the definition and development of statistics. Major steps in research: selection of problem, literature review, design, data collection, analysis and interpretation, conclusions. Study of various research designs, historical, case studies, surveys, descriptive, cross sectional, experimental, e.t.c. Analysis, surveys and synthesis of conceptual and philosophical foundations of statistics. Identification of research problems and development of research objectives and hypotheses. Method of project/dissertation writing. Application of appropriate advanced ICT tools relevant for data gathering, analysis and result presentation. Essentials of spreadsheets. Internet technology, Internet search engines, Statistical packages. Principles of Scientific Research. All registered Masters’ Degree students must attend a solution-based interactive workshop to be organized by the School of Postgraduate Studies for a practical demonstration and application of the knowledge acquired from the course, conducted by selected experts.

#### **ACC 801 MIS and ICT Management (3)**

Computer, history, system theory, system design and analysis data network, file structure and file organisation. Principles of data design. Data manipulation and administration. Methods of data collection and coding and output. Principle of programme stored instructions and Memory and backing store, input and output devices, data communication. Uses of computers in problem solving; its application to the solution of problems at the introductory level in capital budgeting and linear programming. IT application in accounting

#### **ACC 813 Quantitative Methods for Management (QMM) (3)**

Basic elements of decision making under conditions of uncertainty, set theory; probability theory; classical statistics and statistical decision theory; Linear programming, Primal and dual simplex algorithm, Transportation and network analysis, Concept of queuing theory, games, Statistical Inference and Hypothesis testing, Time series.

#### **BAF 811 Corporate Finance (3)**

The principles and procedures underlying financial statements; financial transactions; alternative accounting statements; tools or analysis of ratios and other quantitative measures; accounting

information useful for managerial action; application of information in decision situations. Project Appraisal analysis of investment projects, the impact of risk, tax and inflation, the term structure of interest rates, the cost of capital and target rates of return; capital markets its efficiency, the role of intermediaries, sources of finance, the borrowing decision and company valuation and optimal portfolio allocation; Capital structure optimal capital structure of firms, mergers and acquisitions and the market for corporate control, market efficiency, the principle of capital structure, gearing and the basics of hedging and international finance.

### **MKT 811 Marketing Management & Strategy (MMS) (3)**

Perspectives and problems of marketing management in a multi-product firm, the concept and application of strategic planning to business units and functional areas of marketing, utilization of current marketing strategy models as aids in strategy formulation, decision processes for product planning, pricing, promotion, distribution and competitive strategy.

### **ACC 811 Managerial Accounting (3)**

Framework of modern management accounting. Cost and management accounting fundamentals; terms, principles, objectives, techniques and theories, cost analysis and cost concepts; overhead product costing and cost concept absorption and marginal costing, attributable cost, relevant cost, buy to make decisions, management audit, critical evaluation of variable analyses profit and cash planning, performance evaluation; motivation and human aspect accounting. Costing and costing systems – traditional vs non-traditional. Allocating costs and revenues – support service costs, fixed costs, joint product costs, bundled product revenues and customer profitability; spoilage and rework. Budgeting and Investment decision-making. Cost drivers and cost estimation; standard costs and variance analysis; CVP analysis and accounting for decision-making; target costing, transfer pricing, performance measurement and strategic management accounting process; Through-put accounting and the theory of constraints; quantitative applications in cost and management accounting.

### **FBA 891 Research Methodology (3)**

Definition and types of research, problems associated with research in accounting especially in developing countries. Selecting and formulating project topics and titles. Expected contents of project. Literature review; strategies, scope, plagiarism, relevance, conceptual framework etc. Citation and referencing. Research methodology, population and sample. Questionnaire design, validation and administration. Statistical measures and scales, parametric and non-parametric statistics, hypothesis testing. Reporting research findings. Application of computer packages.

### **ACC 824: Advanced Accounting Theory and Corporate Financial Reporting (3)**

History and development of accounting theory and corporate reporting practices, accounting postulates and concepts; Users of accounting information; Income concepts measurement; disclosure requirement for statement of comprehensive income and statement of financial position. Ownership Equities and theories, classification of sources of capital, liquidation distributions, amalgamations and reconstruction, Consolidated financial statements; Fixed asset valuation; Human asset valuation; Social responsible accounting; Financial reporting and price changes; concepts of depreciation and amortization; Valuation of intangibles.

**ACC 882 Advanced Auditing and Assurance (3)**

Evolution of auditing, procedures with particular reference to internal control systems, internal audit functions; sampling and statistical techniques; auditing standards and guidelines including exposure drafts; post audit review; audit of accounts of solicitors, charitable and other non-trading organisations. The course will explain various models and mechanisms of corporate governance. Recognize the shareholder/stakeholder rights and responsibilities. Elucidate the issues pertaining to the board of directors and management. Expound on the audit committees. Analyze the corporate scandals along with corporate best practices. Summarize the legislations on corporate governance and responsibility

**ACC 884 Taxation and Public Finance (3)**

Tax theory, Income tax for individuals, partnership and corporation tax, tax planning control; sales and company tax, value added tax. The Nigerian tax law. Tax planning in multinational context. An examination of government operations and its role in economic activity and distribution. Theory of public goods and its optimal distribution.

**ACC 852 Public Sector Accounting (3)**

This course covers topics such as: above and below the line items, financial transactions recording in public sector; public accountability and preparation of financial statements, roles of Accountant General, Auditor-General and Public Accounts Committee/National Assembly in the process of public accountability and roles of IPSASB and INTOLSAI. Financial management in the public sector. Budgeting and budgetary control, budgeting processes, systems and role of budgeting. Fund accounting, general and special funds. Fiscal federalism and revenue allocation in Nigeria. Management of the Federation accounts. Revenue mobilization, allocation and fiscal commission, the federation allocation accounts committee, the state joint accounts committee, the public accounts committee etc and the role of other control agencies (the EFCC, ICPC, the Due Process Office etc). Contemporary issues in public sector accounting.

**ACC 821 International Accounting (3)**

The course is designed for students interested in accounting and financial control of international operations. It involves preparation, translation and analysis of financial statements for companies that have branches of foreign multinational companies.

**FBA 893 Graduate Seminar**

This seminar introduces students to the most recent research in the area of Accountancy examining current issues and trends. Students have an opportunity to present and discuss their own research and actively engage in the analysis and discussion of the works of others. Each student is expected to make at least one presentation during the course, focussing on the formulation, design, execution and results of his/her research.

**BAF 833 Managerial Economics (ME) (3)**

Application of principles from various fields in economics and business to management decision making; Price mechanism, allocation of resources, profit drivers of the firm, revenue and cost

drivers, interaction among the market players, firms' strategy, understanding market forces, the meaning of competition, pricing and profits, market power good or evil, playing games I Competition versus Cooperation, playing games II Entry and Exit, Firms versus Markets; Make or Buy, auctions and market design, economics of information.

### **ACC 875 Entrepreneurship (3)**

Concept and objectives. Objective is to impart knowledge and skills required to start a business. Analysis of Personal Efficacy and Self Awareness. Personal Characteristics of Entrepreneurs. Theories of Entrepreneurship development. Identification of Ideas and Venture Capital Opportunities. Sources and Availability of Resources; Finance; Technology; Manpower Appropriate Technology; Government Regulations; National and International Regulatory and Support Environment; Marketing Plan; Policy and Strategy; Accounting and Keeping Accounts Financial Statement; Feasibility Studies and Project Evaluation; Students' Business Plan

### **FBA 892 On-the Job Project (3)**

The on-the-job project is a twelve-week programme spent observing a manager in challenging situation and reporting on what students observed and learned.

### **ACC 834 Professional Ethics and Corporate Governance (3)**

This course is designed to provide students with an understanding of corporate governance issues, with a specific emphasis on listed public companies. It will provide a framework for analyzing how different stakeholders, both internally and externally, influence the behavior of key parties within a listed public company. Students participating in this module will develop an understanding of the role that ethics has in business and professional work. Students will be exposed to the skills necessary to critically analyse the impact of ethics in the current business environment.

### **ACC 830 Environment of Business (3)**

The basic objective of the course is to examine the legal, social, political and economic framework which business organization must operate in the Nigerian environment. Because of the pervasive influence of globalization and reduction of distance between nations, there value systems, language etc. International business environments will be explored.

Topic covered include: The concept, scope and nature of the business environment and environmental scanning, Legislations related to business. Ethical theories of business decision, social and cultural issues in business. Theoretical and practical issues of the Nigerian Political economy which dictates the basis of fiscal and monetary policies, macroeconomics management and business practices.

### **ACC 836 Corporate Strategy (CS) (3)**

Conceptual frameworks and models for the analysis of competitive situations and strategic dilemmas; Insight into strategic management; Analyses of external competitive environment, industry structure, value chain dynamics, etc

### **MAN 874 Organisational Behaviour (3)**



Employees' attitudes and behaviours in organisations. Analysis of how individual, group and organisation characteristics influence employee behaviours such as participation and performance. Influence of managerial policies and practices on work attitudes and behaviours.

**MAN 803 Introduction to General Management (IGM) (3)**

Evolution of Management thought; Functions and responsibility of general management; Understanding global management; Managing through processes; Managerial values, Managerial decision making; Planning, organising, directing and coordination, Problems affecting the character and success of the enterprise; the design and implementation of corporate strategy.

**MAN 812 Operations Management (OM)**

Issues in operations strategy, process analysis and the use of data and managerial opinion in making effective propositions to address the questions in the cases. Major economic decision, problems of production and operations management; aggregate production and work-force scheduling; multi-plant allocation of product; large scale project control (CPM and PERT); production and inventory control; demand forecasting; quality control; and short run job shop scheduling; the interaction of production problems with those of other functional areas, queuing theory, dynamic programming, multiple regression and correlation.

**MAN 843 Human Resources Management (3)**

Topic to be covered should include the scope, nature, methods and principles of organizational human resources management. The course could provide an overview of strategies and management practices in manpower planning techniques, staffing, human resources training and development, performances management and system design, compensation designs and reward management, career planning and employee welfare, Line and staff functions as well as the relationship between personnel department and other departments. Review of current principles and practices of human resources management in the Nigerian and global context.

**ACC 890 Research Project (6)**

MBA project is more elaborate than PGD in scope. Students are required to present a well-researched paper on any topic of their choice in relevant areas and must be approved by their supervisor and presented as part of the requirements for the award of MBA in Accountancy. The project must make valuable contribution to knowledge in areas of accounting in the business world.

**(C) MASTERS OF SCIENCE (MSC) PROGRAMMES**

**Stress Areas**

Foundation courses	0
Theories in accounting & Taxation	1
Financial Analysis & Statistics	2
Forensic Accounting & Audit	3
MIS, Laws and Regulations	4
Public Sector Accounting & Fraud	5
Corporate Finance	6
Research Methods & Seminar in Accounting	7
Tax Audit & Investigation	8
Research Project	9

**Course Listing**

**FIRST SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>
ACC 819	Financial Accounting Theory	2
ACC 803	Oil and Gas Accounting	2
ACC 815	Auditing Theory	2
ACC 817	Management Accounting Theory	2
ACC 845	Management Information System	2
ACC 871	Research Methodology	2
ACC 853	Advanced Public Sector Accounting	2
<b>Total Units</b>		<b>14</b>

**SECOND SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>
ACC 814	Taxation Theory & Practice	2
ACC 864	Corporate Finance	3
ACC 818	Economic Theory	3
ACC 874	M.Sc. Seminar	2
<b>Total Units</b>		<b>10</b>

**Specialty Courses in M.Sc. Accounting (Three courses to be chosen)**

<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>
ACC 846	Accounting Standards	2
ACC 802	International Accounting	2
ACC 824	Forensic Accounting and Fraud Management	2
ACC 812	Management Theory and Practice	2



standard on oil accounting procedures. Differences between full cost and successful efforts accounting. Accounting for lease, depreciation, depletion and amortization. Upstream financial reporting.

### **ACC 815 Auditing Theory (2)**

Advanced principles in external and internal auditing, practices and techniques, principles and practices of internal control; the auditor's report; professional ethics, Audit of group accounts, Holding Companies, Subsidiaries with Different Auditors, Associated Companies, Joint Auditors, Audit planning and control: Development of Audit Strategy, Determination of Audit Risks, Organisation and Management of Professional Office, Standards of Assurance Engagement, Appraisal of Expectation Gap Quality control in audit: The Effects of Auditing Standards, The International Financial Reporting Standards, Audit Assurance Assignments. Professional ethics: Ethics and the Law, Standards of Ethics IFAC Corporate Governance in Accounting Practice. Local and international laws relating to audits, CAMA, EFCC Act and (ICPC) Act, Sarbanes Oxley (SOX) Act. Specialised audits, Public sector audit: Emerging issues in auditing and assurance, Impact of Technology in Auditing, Auditing in IT Environment, Internal Control and IT Governance, Internal Auditing vis-à-vis the External Auditor, Investigations: Procedure for an Investigation, Fraud Investigations, Back Duty Investigations, Investigations under the Companies and Allied Matters Act, Solvency and Due Diligence. **Case studies**

### **ACC 817 Management Accounting Theory (2)**

Nature, scope and purpose of costing. Theory of costing, elements of costing, material and overhead (in outline only); Cost system, standards and control; cost allocation, apportionment; methods of costing; costing ascertainment; Break-even analysis; cost volume-profit analysis, profit contribution, mix and yield variances, interpretation of variances relationships. Introductory to matrix Algebra, linear programming and quadratic programming. input-output analysis, mathematical analysis of variances. sensitivity analysis, Algol programming. Planning and budgeting; integrated forecasting and operating systems, planning and control of large scale projects. Employee motivation and accounting. Divisional performance and transfer pricing.

### **ACC 845 Management Information System (MIS) (2)**

Exposure of students to the practical application of computers to management information processing. The course provides the steps followed in the utilization of electronic data processing (EDP) system in producing financial and management information, in feasibility studies, system analysis, system design and system implementation for computerised accounting system. Among other things, the course will examine the following issues: Elements of computing mechanical and electric, types of computers and their applications, computer programming using either COBOL or FORTRAIN, data processing manual and mechanized systems, system analysis and design, evaluation and administration of MIS with emphases on computer based systems, meaning of information technology and its application in business finance and management.

### **ACC 871 Research Methodology (2)**

Definition and types of research, problems associated with research in accounting especially in developing countries. Selecting and formulating Research Project topics and titles. Expected contents of Research Project. Literature review; strategies, scope, plagiarism, relevance, conceptual framework etc. Citation and referencing. Research methodology, population and sample. Questionnaire design, validation and administration. Statistical

measures and scales, parametric and non-parametric statistics, hypothesis testing. Reporting research findings. Application of computer packages.

### **ACC 853 Advanced Public Sector Accounting (2)**

Basic accounting for non-profit organisation; basic characteristics of government accounting; structure of governmental accounting in Nigeria; the treasury; audit department; consolidated revenue fund, capital and development fund; planning, programming and budgeting system (PPBS).

### **ACC 814 Taxation Theory and Practice (2)**

The principles, practice and theory of the Nigerian system of income tax, syntax, corporation tax and capital gains tax. Computation and assessments in relation to individuals, partnerships and limited companies. Nigerian taxation in relation to foreign taxation. Taxation of companies: The Federal Inland Revenue Establishment Act 2007, Withholding taxes: Rent, Interest, Dividends, Royalties and Directors' Fees, Refund of Withholding Taxes, Taxation of specialised companies, Double taxation arrangements and reliefs, Pioneer legislation and tax relief, Value added tax, Petroleum profits tax: Companies Liable, Accounting Periods, Capital Allowances, Allowable Deductions, Deductions not Allowed, Donations under PPTA, Loss Relief, Tax Off-sets, Posted Price, Intangible Drilling Costs, Additional Chargeable Tax. International dimensions of taxation: Taxation of Non-Resident Companies, Taxation of Business Profits, Dividends Interest and Royalties, Transfer Pricing, Anti-Avoidance Provisions. Tax related fiscal policies: Incentives Available to Individual Taxpayer, Incentives Relating to Company Taxation, Repatriation of Foreign Income, and Accelerated Capital Allowances. Case studies

### **ACC 832: Forensic Accounting and Fraud Management (2)**

This course aims to introduce students to the fundamentals of Forensic Accounting; Historical Perspective and conceptual frame work; Anatomy of fraud triangle and M.I.C.E; Prevention management and occupational fraud; Auditing for Internal fraud; Role of the auditors; Fraud Theory Approach; Axioms of Fraud Examination; Why and when to call in Forensic Accounting. Investigator; Investigative Techniques; Requisite skills and experience; Data Mining; Legal requirements for Forensic Expert; The Forensic Expert and trial strategy – The Discovering process; The written expert report (affidavit); The Deposition process; Case studies.

### **ACC 864 Corporate Finance (3)**

The principles and procedures underlying financial statements; financial transactions; alternative accounting statements; tools or analysis of ratios and other quantitative measures; accounting information useful for managerial action; application of information in decision situations. Project Appraisal analysis of investment projects, the impact of risk, tax and inflation, the term structure of interest rates, the cost of capital and target rates of return; capital markets its efficiency, the role of intermediaries, sources of finance, the borrowing decision and company valuation and optimal portfolio allocation; Capital structure optimal capital structure of firms, mergers and acquisitions and the market for corporate control, market efficiency, the principle of capital structure, gearing and the basics of hedging and international finance.

**ACC 818 Economic Theory (3)**

Introduction and basics of consumer theory: consumer theory-duality and demand. Theory of firms: production cost, duality of profits. General equilibrium: basics, existence, welfare. Uncertainties, social choice and welfare, public economics, international development. National income: meaning, measurement, economic welfare. Accounting and the circular flow of income. Monetary theory: money, inflation etc.

**ACC 874 M.Sc. Research Seminars (2)**

This seminar introduces students to the most recent research in the area of Accountancy, examining current issues and trends. Students have an opportunity to present and discuss their own research and actively engage in the analysis and discussion of the works of others. Students are expected to make at least one presentation each during the course, focussing on the formulation, design, execution and results of their research.

**ACC 846 Accounting Standards (2)**

The aim of this course is to inculcate in the students, the understanding of the major Accounting Standards bodies in the world including their history, Methods and the Standards set. These include Financial Reporting Council of Nigeria (FRC) formerly the Nigerian Accounting Standard Board (NASB), Financial Accounting Standards Board ((FASB-USA) and Financial Accounting Standards (FAS), Accounting Standards Board (ASB) of UK, International Accounting Standard Board (IASB) and International Financial Reporting Standards (IFRS/IAS). Functions and operations of IASB, International Public Sector Accounting Standards (IPSAS), International Auditing Standards (IAS), other Statutory Laws affecting Accounting Standards in Nigeria; implementation of IFRS/IAS in Nigeria; International Ethics Standards on Auditing/Accounting (IESA).

**ACC 802 International Accounting (2)**

The course is designed for students interested in accounting and financial international operations. It involves preparation, transition and analysis of financial statement for companies that have branches of foreign multinational companies. The course is designed for students who are interested in Accounting and Financial Control of International Operations. The preparation, translation and analysis of Financial Statements for Companies that have branches of foreign multinational category (or companies). Examples of other methods of preparing, translating and analyzing financial statements other than the traditional methods should be mentioned (XBRL). Global Trade and Investment Environment, Regional Economic Integration in Developing Multinational Enterprises (MNES), Accounting in Multinational Enterprises, Global Monetary System, International Taxation and Corporate Income Taxes, Segment Reporting, International Transfer Pricing, International Financial Reporting Standard (IFRS), International Public Sector Accounting Standard (IPSAS), International Auditing Standard (IAS), International Auditing Standard (IAS), Financial Management in the International Business.

**ACC 812 Management Theory and Practice (2)**

Conventional and modern conceptions of management, Definition and dynamics of management theory; levels and feature of theory in management. Applications and relevance

of theory in the Nigeria context. Organisational design and outline managing group processes, problems of integration and control; managing change and development. Modern issue in management theory.

**ACC 886 Tax Audit and Investigation (2)**

This course seeks to deepen students understanding of the more complex problems of tax audit and investigation. Topics should include: tax auditing principles; planning tax audit and investigation; controlling and recoding an audit, interview techniques; audit evidence techniques and procedures; statutory powers of the tax auditors; and tax audit report writing.

**ACC 856 Public Finance/Public Sector Economics (2)**

This course will cover topics such as: overview of welfare economics; market failure and the rationale for government intervention; public expenditure theory (resource allocation mechanism, public choice theory, theories of public expenditure growth, public expenditure policy in Africa, public enterprise pricing); cost benefit analysis; investment rules and government failures; theory of taxation (overview of a good tax system, the incentive effects of taxation, theory of optimal taxation); tax policy (tax design and structure, tax administration, tax reforms); inter-governmental fiscal relations, principles of inter-governmental relations.

**ACC 880 International Comparative Studies of Taxation (2)**

This course seeks to deepen students understanding of the more complex problems in international comparative studies of taxation. Topic include: comparison of tax laws of difference economics; double taxation agreement (DTA); taxing rights under DTA; OCED model tax convention; UN model tax convention; International traffic, taxation of e-commerce, tax haven; regional cooperation in tax matters; and mutual assistance in collection of tax.

**ACC 848 Tax Laws and Cases (2)**

This course seeks to deepen students understanding of the more complex problems of tax law and cases. Topics should include: national, state and governmental laws such as PITA, CITA, PPTA, CGT, VAT; Educational Tax and so on. Decided cases should be examined by the students. Assignment of functions: Expenditure and tax assignments. Revenue sharing mechanisms/inter-governmental grants and transfers: The African experience, public debt (Domestic and external debt: causes, management and financing. Overview of external debt in Africa and HIPC initiatives).

**ACC 826 Advanced Statistics (2)**

The objective is to provide the students with econometric tools that will be useful in their research efforts. This course begins with the basic probability theory, descriptive data analysis, statistical inference and simple regression analysis and so on. It then moves to econometrics proper including properties of estimator, test of significance test, simultaneous equations, hetero-elasticity, auto-correlation, multi-co linearity, identification and specification problem, distributed lag models and the use of dummy variables and time.

### **ACC 858 Fraud Detection and Investigative Tools and Technique (2).**

Objective: The course aims to explain the Threshold for predication; explains the challenges associated with proving intent on the part of a fraudster; rule of evidence and the types of evidence that may be offered at trial. Explains basic investigative tools and techniques and the relevance, reliability and validity of evidence.

Understanding the Business – the internal control Environment, use of red flag; targeted frauds risk assessment; predication; evidences and digital evidence; stages of interviewing and stages of investigation; types of interview and investigative questions. Data Analysis and Data Mining. Case studies.

### **ACC 854 Anatomy Of Fraud (2)**

Objective: At the end of the course, students should be able to identify potentially fraudulent cases. Distinguish between fraud error and abuse. Explain the theory of fraud triangle and legal elements of fraud. Understand non- fraud forensic and litigation advisory engagement.

Fraud – its historical perspective. Major categories of fraud; root cause of fraud; fraud triangle, elements of fraud and M.I.C.E; Fraud Schemes; Costs of Fraud; Conceptual over new of fraud deterrence cycle; psychology of the fraudster – calculating and situation dependent criminals financial forensics and non-financial forensic. Case studies.

### **ACC 888 Advanced Corporate Auditing and Assurance (2)**

Various models and mechanisms of corporate governance. Shareholder/stakeholder rights and responsibilities. Issues pertaining to the board of directors and management. Audit committees; significance of audit committee, its composition and responsibilities. Legislations on corporate governance and responsibility, contemporary issues in corporate governance, corporate scandals and corporate best practices. Appropriate mechanism for effective governance, implementation of best practices on corporate management.

### **ACC 838 Corporate Governance (2)**

Principles of corporate governance. Corporate governance models around the world. Regulation, Legal environment, Sarbanes-Oxley Act of 2002, Codes and guidelines ,OECD principles, Stock exchange listing standards, Parties to corporate governance, Responsibilities of the board of directors, Stakeholder interests, Control and ownership structures , Family control, Diffuse shareholders. Mechanisms and controls , Internal corporate governance controls, External corporate governance controls, Financial reporting and the independent, auditor. Systemic problems of corporate governance. Debates in corporate governance, Executive pay, Separation of Chief Executive Officer and Chairman of the Board roles.

### **ACC 866 Legal and Regulatory Environment (2)**

Objective: At the end of the course, students should be able to understand the legal issues affecting fraud examination. The need for Forensic Expert and the Forensic Expert's role. Understand legal terminologies such as discovery process, deposition process, subpoena etc. Understand what it means by Expert witness Testimony and Forensic Expert witness written report. Remediation process as it relates to fraud Examination and forensic accounting; Deposition and its function.

### **ACC 806 Advanced Financial Reporting and Analysis (2)**



Objectives and qualitative characteristics of financial reporting and the ethical responsibilities that financial reporting involves. The conventions of comparability and consistency, materiality, conservatism, full disclosure, and cost-benefit. Basic components of a classified statement of financial position. Features of multistep and single-step classified income statements. Evaluation of liquidity and profitability entities using financial statements.

### **ACC 868 Business Ethics and Corporate Governance (2)**

Exploration of the concept of corporate governance and the direction business entities are taking in establishing a sound governance framework, the development of corporate governance structures. Corporate governance issues, with a specific emphasis on listed public companies. Influence of different stakeholders, both internally and externally, on the behavior of key parties within a listed public company. The role of ethics in business and professional work. The impact of ethics in the current business environment, the ethical issues arising in both corporate social responsibility and corporate governance. Appraise of ethical issues.

### **ACC 842 Information Systems Auditing**

Planning an IT Audit, aligning IT audit to Organizational policies, Identifying System and IT services polices, and weaknesses in policies. Identifying Information Systems, assessment of Existing Environment. Creating Baselines for System Operations and System Security. Auditing System Operations and System Security, Audit Windows / Unix / Linux Systems Auditing Network Systems, Auditing Databases, and Audit Web Based applications. Risk Management, Compliance and Control, Creating IT Audit Reports.

### **ACC 844 Internal Auditing, Risk Management and Control (2)**

The importance of risk management and internal control systems. The principles, objectives and responsibilities of risk management, organization and control of the risk management process. Decision of enterprise risk management and internal control. Elements of sound system of internal control. Responsibilities of the management board and employees in maintaining sound risk management, effectiveness of risk management and internal control systems: responsibilities of the management board, supervisory board, internal auditing, and external auditor. Board's disclosures and statements on risk management and internal control systems.

### **ACC 891 Research Project (6)**

In-depth research is required at this level in the area of specialisation. The Research Project is expected to make major contributions to knowledge. It involves ability of the student to identify unsolved problems and the quest for answers to them. It requires extensive literature review. The student is expected to apply advanced methodology and statistical tools or modelling in executing the study. Ability to do a theoretical framework and align the study with existing empirical studies. A final examination on the candidate's M.Sc. Research Project defence shall hold in accordance with the regulations of the School of Postgraduate studies of UNN. The award of the M.Sc. degree shall thus be based on successful and satisfactory completion and defence of the M. Sc. Research Project.

### **(D) DOCTOR OF PHILOSOPHY (Ph.D) PROGRAMMES**

### **Stress Areas**

Accounting	0
Financial Accounting	1
Accounting Theory	2
Auditing	3
Issues in Accounting	4
Public Sector Accounting	5
Environmental Accounting	6
Research Methods	7
Seminar	8
Thesis	9

### Course Listing

#### FIRST SEMESTER

Course Code	Title	Credits Units
ACC 901	Advanced Financial Accounting Theory	3
ACC 923	Advanced Management Accounting Theory	3
ACC 971	Research Methodology	3
ACC 935	Advanced Auditing Theory	3
ACC 941	Contemporary Issues in Accounting	3
<b>Total Units</b>		<b>15</b>

#### SECOND SEMESTER

**Elective (2 Courses from area of concentration which can be handled as seminars)**

Course Code	Course Title (Core courses)	Credits Units
PGC 701	Synopsis and Grant Writing	3
ACC 954	Public Sector Accounting	3
ACC 962	Environmental Accounting	3
ACC 982	Seminars	3
<b>Total Units</b>		<b>12</b>
<b>ACC 990</b>	<b>Thesis</b>	<b>12</b>
<b>Total Units</b>		<b>36</b>

### DESCRIPTION OF COURSES

#### **PGC 701 Synopsis and Grant Writing (3 units)**

Identification of types and nature of grants and grant writing; mining of grants application calls on the internet. Determining appropriate strategy for each grant application. Study of various grant application structures and contents and Writing of concept notes, detailed project description, budgeting and budget defense. Study of sample grant writings in various forms and writing of mock research and other grants. Identification of University of Nigeria synopsis

structure and requirements (Introduction, Methodology and Results). Determining the content of each sub-unit of the synopsis. Steps in writing the synopsis from the Thesis document. Structural and Language issues. Common errors in synopsis writing and strategies for avoiding them. The roles of the students and supervisor in the production of a synopsis. Writing of mock synopsis. All registered Ph.D students must attend a solution-based interactive workshop to be organized by the School of Postgraduate Studies for a practical demonstration and application of the knowledge acquired from the course, conducted by selected experts.

### **ACC 901 History of Accounting Thought (3)**

The nature and scope of accounting and its evolution; the accounting function and its relationship with the information systems of organisations. Accounting procedures and systems. Source documents, books of original entry and books of accounts. Double entry book-keeping systems, the trial balance, accruals, repayments and adjustments. Provisions and reserves, classification of expenditure between capital and revenue, methods of recording accounting data-manual and mechanical; manufacturing trader. Accounting treatment of control accounts and bank reconciliation.

### **ACC 911 Advanced Financial Accounting Theory(3)**

Further work on advanced company accounts including the accounts of banks and insurance companies, and the Nigerian Insurance Acts. Valuation of goodwill and company shares. Divisible profits and company dividends. Royalty and hire-purchase accounts. Consolidated and other group accounts. Elements of mechanized accounting, including the application of computers and related systems to business accounts. Governmental, municipal and public utility accounting, with special reference to Nigerian Organisations. Seminars on accounting systems, including business, governmental municipal and public utility accounting systems.

### **ACC 923 Advanced Management Accounting Theory (3)**

This course aims at introducing students to the advanced theories and practice of management accounting in the decision making process. Conventional and modern conceptions of management, Definition and dynamics of management theory; levels and feature of theory in management. Application and relevance of theory in the Nigeria context. Organisational design and outline managing group processes, problems of integration and control; managing change and development. Modern issues in management theory.

### **ACC 971 Advanced Research Methodology (3)**

Approaches to conducting research, topic selection, significance of social research in developing economies. Concepts, causalities, stating objectives, variables and hypothesis. Modelling in research, strategies for doing a good literature review. Place of conceptual theoretical framework and empirical studies in a research. Methodology: research design, sampling, nature and sources of data. Guiding principles in date measurement. Data analysis: various tools; nonparametric and parametric statistical tools. Testing hypothesis, evaluating research, references and citation.

**ACC 935 Advanced Auditing Theory (3)**

Evolution of auditing, procedures with particular reference to internal control systems, internal audit functions; sampling and statistical techniques; auditing standards and guidelines including exposure drafts; post audit review; audit of accounts of solicitors, charitable and other non-trading organisations.

**ACC 941 Contemporary Issues in Accounting (3)**

Discussion and articulation of recent developments in the accounting literature.

**ACC 954 Public Sector Accounting (3)**

Basic accounting for non-profit organisation; basic characteristics of government accounting; structure of governmental accounting in Nigeria; the treasury; audit department; consolidated revenue fund, capital and development fund; planning, programming and budgeting system (PPBS).

**ACC 962 Environmental Accounting (3)**

This course has the aim of inculcating in the students, the idea of Cost and Control Processes and effects of such productive activities on the environment, Definition and Concept of Environmental Accounting, Overview of Nigerian Environment. Identification of Environmental Costs, Environmental Financial Accounting Recognition of Environmental Costs, Structural Elements of Environmental Accounting, Environmental Accounting Focus, Functions and Roles of Environmental Accounting, Disclosure Requirements, National Environmental Laws and Regulations, International Standards on Environmental Cost Accounting.

**ACC 982 Ph. D. Seminars (3)**

Students are required to present at least two seminars addressing emerging issues in theoretical and empirical literature in accounting. Each seminar relates to an examination of current issues in the area of specialization in consultation with the students supervisors. Results of such examinations shall be presented at departmental or faculty seminars. Requirement of the doctoral seminar shall be at the recommendation of the supervisor and the approval of the departmental postgraduate sub-committee.

**ACC 990 Thesis (12)**

Thesis requires more extensive research than the M.Sc. level. It involves a more serious research aimed at making some outstanding contribution to knowledge. Original and extensive work logically composed and on current developments in accounting is highly encouraged. A final examination on the candidate's PhD thesis defence shall hold in accordance with the regulations of the School of Postgraduate studies of UNN. The award of the PhD degree shall thus be based on successful and satisfactory completion and defence of the Ph.D. thesis. In-depth research and documentation in the candidate's other area of specialization of a more extensive scope is required.