

Business Administration and Management - National Diploma (ND)

Curriculum and Course Specifications

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NATIONAL BOARD FOR TECHNICAL EDUCATION

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GENERAL INFORMATION

Title of Programme

National Diploma in Business Administration and Management.

Goal & Objectives of National Diploma in Business Administration and Management

The National Diploma programme in Business Administration and Management is aimed at producing diplomats with sound theoretical and practical knowledge to carry out a number of activities in a business concern effectively. The ND diplomate should be able to:

- Conduct a simple structured survey on any aspect of business and make appropriate recommendations to the authority.
- Identify management problems at appropriate levels, analyze them and design management strategies to overcome them.
- Carry out inspection and auditing of books and records.
- Carry out evaluation of investment assets for investment purposes and assist in the analysis of investment proposals.
- Interpret basic statistical data.
- Assist in the preparation of short and long term budget plans.
- Write business reports and carry out various types of business communication effectively.
- Explain basic concepts and principles in economics and their applications in mixed economy.
- Apply principles of accounts to different types of accounting transactions.
- Use statistical inferences as aids to business plan and control.
- Understand the basic principles of law and apply same to business relationship and transactions.
- Explain various legal principles and procedures governing the regulations of companies as contained in company decree of 1968.
- Apply mathematics and other quantitative techniques in management decision process.
- Conduct product-planning surveys for manufacturing organizations.
- Organize sales and distribution of materials.
- Carry out market research and similar functions.
- Carry out effective purchasing tasks and sales advertising.
- Undertake proper storage and preservation of materials and goods.
- Keep simple records of financial and other transaction in any organization.

- Speak and write clear, correct and effective functional English.
- Buy efficiently and wisely obtaining the best possible value for every Naira spent
- Ensure continuity of supply both to the markets or production units.

General Entry Requirements

National Diploma in Business Administration and Management (ND)

The general entry requirements for the ND programme are:

1.1 The WASC, GCE 'O' Level or the Senior Secondary Certificate (SSC) or their equivalent with four credits including English Language and Mathematics (Literature in English and Oral English are not acceptable in place of English Language) and two other subjects from economics, Business Methods, Principles of Accounts, Literature in English, Commerce, History, Statistics, Geography, Government, Agric Science/Biology.

1.2 A credit pass in N.B.T.E. recognized pre National Diploma Examination.

2.0 CURRICULUM

2.1 The curriculum is structured in four semesters of classroom, studio/workshop activities in the institution and 3 to 4 month supervised industrial work experience scheme (SIWES) in a relevant industry. Each semester of institutional based activities shall be for a duration of 17 weeks distributed as follows: 15 contact weeks of teaching; i.e. recitation, practical exercises, quizzes, tests etc., and 2 weeks to be devoted for examination and registration.

2.2 **The curriculum of the ND programme** consists of four main components viz:

- i) General Studies courses
- ii) Foundation course
- iii) Professional course
- iv) Supervised Industrial Work Experience Scheme (SIWES).

2.3 **The General Education** component includes courses in Social Sciences Studies/Mathematics/ English Language /Communication, Citizenship. Entrepreneurship.

The General Education courses shall account for not more than 15% of the total contact hours for the programme.

2.4 **Foundation Courses** include Economics, Quantitative Techniques, Statistics, and Law etc. The number of hours for the foundation courses shall be between 10 - 15% of the total contact hours for the programmes.

2.5 **Professional Courses** are specialized core courses which give the student the theory and practical skills he needs to practice in his field of specialization at the technician/technological level..

2.6 Supervised Industrial Work Experience Scheme (SIWES)

Tailor-made course outline shall be drawn up by the institution for the placement of students in relevant industry of a convenient period of the programme. See detailed guideline on SIWES in paragraph 4.0

2.7 Final year (ND) Project.

Final year ND students in this programme are expected to carry out individual project work (not term paper). This should be produced and bounded by the student.

3.0 CONDITIONS FOR THE AWARD OF THE ND

3.1 The ND programme in Business Administration and Management shall be accredited by the NBTE before the diplomas can be awarded the diploma certificates. Details about the process of accrediting a programme for the award of the National Diploma or Higher National Diploma are available from the Executive Secretary, National Board for Technical Education, Plot B, Bida Road, P.M.B. 2239, Kaduna, Nigeria.

3.2 Institutions will award the National Diploma to candidates who successfully completed the programme after passing prescribed coursework, examination, diploma project and the supervised industrial work experience. Such candidates should have completed between 72-80 semester credit units as prescribed in the programme.

3.3 Diplomas shall be classified as follows:

Distinction - GPA of 3.50 and above
Upper Credit - GPA of 3.00 - 3.49
Lower Credit - GPA of 2.50 - 2.99
Pass - GPA of 2.00 - 2.49
Fail - GPA of below 2.00

3.4 Duration

It should be emphasized that the National Diploma (ND) programme is terminal and candidates graduating from the programme should be able to perform at that level. Each Diploma programme is expected to run for 4 semesters of 17 weeks, a candidate must take at least 15 credit units per semester while the maximum varies between 18 and 20.

4.0 GUIDELINES ON SIWES

For the smooth operation of the SIWES the following guidelines shall apply:

Responsibility for Placement of Students.

(a) Institution offering the programme shall arrange to place the students in industry. By April 30 of each year, six copies of the master list showing where each student has been placed shall be submitted to the Executive Secretary, NBTE who shall, in turn, authenticate the list and forward it to the Industrial Training Fund, Jos.

(b) The Placement Officer should discuss and agree with industry on the following:

(i) task inventory of what the student should be expected to experience during the period of attachment. It may be wise to adopt the one already approved for each field;

(ii) the industry-based supervisor of the students during the period, likewise the institution based supervisor.

(iii) the evaluation of the student during the period. It should be noted that the final grading of the student during the period of attachment should be weighted more on the evaluation by his industry-based supervisor.

4.1 Evaluation of Students During the SIWES

- (a) Punctuality
- (b) Attendance
- (c) General Attitude to Work
- (d) Respect for authority

- (e) Interest in the field/technical area
- (f) Technical competence as a potential technical in his field

4.2 Grading of SIWES

To ensure uniformity of grading scales, the institution should ensure that the uniform grading of students' work, which has been agreed to by all polytechnics, is adopted.

4.3 The Institution Based Supervisor.

The institution-based supervisor should initial the logbook during each visit. This will enable him to check and determine to what extent the objectives of the scheme are being met and to assist students having any problems regarding the specific assignments given to them by their industry-based supervisor.

4.4 Frequency of Visit

Institution should ensure that students placed on attachment are visited within one month of their placement. Other visits shall be arranged so that

- (1) there is another visit six weeks after the first visit; and
- (2) a final visit in the last month of the attachment.

4.5 Stipend for Students in SIWES

The rate of stipend payable shall be determined from time to time by the Federal Government after due consultations with the Federal Ministry of Education, the Industrial Training Fund and the NBTE.

4.6 SIWES As a Component of the Curriculum

The completion of SIWES is important in the final determination of whether the student is successful in the programme or not. Failure in the SIWES is an indication that the student has not shown sufficient interest in the field or has not potential to become a skilled technician in his field. The SIWES should be graded on a fail or pass basis. Where a student has satisfied all other requirements but fail SIWES, he may only be allowed to repeat another four months SIWES at his own expense.

5.0 GUIDANCE NOTES FOR TEACHERS TEACHING THE PROGRAMME

5.1 The new curriculum is drawn in unit courses. This is in keeping with the provisions of the National Policy on Education which stresses the need to introduce the semester credit units which will enable a student who so wishes to transfer the units already completed in an institution of similar standard from which he is transferring.

5.2 In designing the units, the principle of the modular system by product has been adopted; thus making each of the professional modules, when completed provide the student with technician operative skills, which can be used for employment purposes.

5.3 As the success of the credit unit system depends on the articulation of programmes, in the institutions and industry, the curriculum content has been written in behavioural objectives, so that it is clear to all the expected performance of the student who successfully completed some of the courses or the diplomats of the programme. There is a slight departure in the presentation of the performance based curriculum which requires the conditions under which the performance are expected to be carried out and the criteria for the acceptable levels of performance. It is a deliberate attempt to involve the staff of the department teaching the programme in writing their own curriculum stating the conditions under which the performance can take place and to follow that with the criteria for determining an acceptable level of performance. Departmental submission on the final curriculum may be vetted by the Academic Board of the institution. Our aim is to continue to see to it that a solid internal evaluation system exists in each institution for ensuring minimum standard and quality of education in the programme offered throughout the polytechnic system.

5.4 The teaching of the theory and practical work should, as much as possible, be integrated. Practical Exercises, especially those in professional courses and laboratory work should, as much as possible, be integrated.

CURRICULUM TABLE

ND PROGRAMME IN BUSINESS ADMINISTRATION AND ANAGEMENT

1ST SEMESTER

COURSE CODE	COURSE TITLE	T	P	CU	CH
BAM 111	Introduction to Business 1	1	2	3	3
BAM 112	Business Mathematics 1	2	1	3	3
BAM 113	Principles of Law	1	2	3	3
BAM 114	Principles of Economics 1	2	1	3	3
ACC111	Principles of Accounts 1	1	3	4	4
BAM 115	Principles of Marketing	1	2	3	3
BAM 116	Elements of Public Administration	1	2	3	3
BAM117	Principles of Purchasing	1	2	3	3
GNS 111	Citizenship Education	1	1	2	2
	TOTAL	11	16	27	27

2ND SEMESTER

COURSE CODE	COURSE TITLE	T	P	CU	CH
BAM 121	Introduction to Business 2	1	2	3	3
BAM 122	Business Mathematics 2	2	1	3	3
BAM 124	Principles of Economics 2	1	2	3	3
BAM 126	Introduction to Entrepreneurship	1	2	3	3
BAM 125	Information Technology 1 (Data Processing)	2	4	6	6
ACC 121	Principles of Accounts 2	1	3	4	4
BAM 123	Introduction to Social Psychology	1	2	3	3
OTM 112	Technical English I	2	2	4	4
GNS 131	Citizenship Education 2	1	1	2	2
	TOTAL	12	19	31	31

3RD SEMESTER

COURSE CODE	COURSE TITLE	T	P	CU	CH
BAM 211	Principles of Management 1	1	2	3	3
BAM 212	Business Statistics 1	2	1	3	3
BAM 213	Office Management	1	2	3	3
BAM 214	Business Law	1	2	3	3
BAM 216	Practices of Entrepreneurship	1	2	3	3
BAM 215	Information Technology 2	2	4	6	6
ACC 212	Cost Accounting 1	1	3	4	4
OTM 222	Technical English II	2	2	4	4
	TOTAL	11	18	29	29

4TH SEMESTER

COURSE CODE	COURSE TITLE	T	P	CU	CH
BAM 221	Principles of Management 2	1	2	3	3
BAM 222	Business Statistics 2	2	1	3	3
BAM 223	Elements of Production Management	2	1	3	3
BAM 224	Elements of Human Capital Management	2	1	3	3
BAM 225	Project	0	5	5	5
ACC 222	Cost Accounting 2	2	2	4	4
OTM 222	Communication Skills	1	3	4	4
	TOTAL	10	16	26	26

1ST SEMESTER

INTRODUCTION TO BUSINESS I

PROGRAMME: ND BUSINESS ADMIN AND MANAGEMENT			
Course: INTRODUCTION TO BUSINESS I	Code: BAM 111	Credit Hours:	3 hours
Semester:	Pre-requisite:	Theoretical: Practical:	1 hours/week - 33 % 2 hours/week - 67 %
Course main Aim/Goal			
This course is designed to assist the student to develop fundamental knowledge in the theory and practice of general business organization and to examine the Nigerian business environment			
General Objectives:			
<ol style="list-style-type: none">1. Understand the framework of business2. Know different types of business organizations and ownership3. Understand the basic organization structure4. Know different functional activities of business5. Understand business in the society6. Understand the role of government in business7. Understand the role of international organizations in business8. Understand small scale industries and their impact on the Nigerian economy.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the framework of Business						
1-2	1.1 Explain the meaning of the word "Business". 1.2 Explain the concept of Business and Administration. 1.3 Define profit and its importance. 1.4 Define the environment of business. 1.5 Explain the environmental factors.	Explain the meaning of Business, Administration, profit and business environment Use diagrams to illustrate the above concepts.	Textbooks Diagrams	Define business environment and environmental factors Explain the environmental factor.	Use diagram to illustrate the environment of business.	Internet and the use of relevant business websites
General Objective 2: Know different types of business organizations and ownership						
3	2.1 Explain the various forms of business ownership such as: 2.2 Sole proprietorship, partnership, cooperatives, corporations etc.	<ul style="list-style-type: none"> Explain the various forms of business ownership with examples. Give assignment to students on the above. 	Textbooks	Sole proprietorship, partnership, cooperatives, corporations etc.	Advice about sole proprietorship, partnership, cooperatives, corporations etc using case histories. Assignment on setting up a business enterprise	Internet and the use of relevant business websites
General Objective 3: Understand the basic organization structure						
4-5	3.1 Define organization and organizational structures 3.2 Draw simple organizational charts: Line Staff, Line and Staff, functional etc. 3.3 Know the advantages and disadvantages of each type in 3.2.	<ul style="list-style-type: none"> Explain with diagrams the different types of organizational structure 	Textbooks Diagrams	Define organisation and organisational structure. Draw simple org. charts, live staff functional.	Explain with diagrams the different types of organizational structure.	Internet and the use of relevant business websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Know different functional activities of business.						
6-7	<p>4.1 Identify the various organic functions of a business such as, finance, personnel, production, marketing and R and D.-+</p> <p>4.2 Explain the functions of each of the areas identified.</p> <p>4.3 Explain the relationship among the various functional areas of a business.</p>	<ul style="list-style-type: none"> Explain the various functional areas of business and their relationships 	<p>Textbooks</p> <p>Diagrams</p>	<p>Explain the functions of each of the areas identified.</p> <p>Explain the relationship among the various functional areas of a business.</p>	<p>Guidance for students on the functional areas of a business.</p> <p>Use group work to examine previously developed org. charts to identify the functional responsibilities in a business</p>	<p>Internet and the use of relevant business websites</p>
General Objective 5: Understand business in the society						
8-9	<p>5.1 Describe the relation between business and society.</p> <p>5.2 Explain what society expects from business.</p> <p>5.3 Explain what business expects from society.</p> <p>5.4 Explain environmental constraints to business and how it could cope with such constraints e.g. cultural, technological, governmental/political, etc</p>	<ul style="list-style-type: none"> Explain the concepts of social responsibility of business. <p>Conduct test</p>	<p>Explain the concepts of social responsibility of business.</p> <p>Conduct test</p>	<p>Explain environmental constraints to business and how it could cope with such constraints,.</p>	<p>Using diagram and films to examine the environmental constraints.</p> <p>Consider relevant business case studies based on oil and natural gas industries etc.</p>	<p>Internet and the use of relevant business websites</p>
General Objective 6: Understand the role of government in business						
10-11	<p>6.1 Explain government regulation of businesses.</p> <p>6.2 Explain the Nigerian Enterprises Promotion Decree.</p> <p>6.3 Explain the effect of the</p>	<ul style="list-style-type: none"> Explain the various government regulations and their agencies, such as NIPC, NEPZA, NEPC, NEXIM, BPE, etc 	<p>Textbooks</p> <p>Publications</p> <p>Brochure/Journals</p>	<p>Explain government involvement in business.</p> <p>Explain the need for the privatisation and commercialisation Decrees</p>	<p>Guidance on the privatisation of particular industries.</p> <p>The role of government agencies</p>	<p>Guest speakers on the role of government and the need for privatisation.</p> <p>Assignment on the</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>Nigerian Enterprises Promotion Decree.</p> <p>6.4 Explain government involvement in business.</p> <p>6.5 Define privatisation and commercialisation.</p> <p>6.6 Explain the need for the privatisation and commercialisation Decrees.</p>		Gazette			strengths and weaknesses of privatisation.
General Objective 7: Understand the roles of international organizations in business						
12-13	<p>7.1 Explain the functions of international organizations such as ECOWAS, OPEC, EEC, ECA, etc.</p> <p>7.2 Explain the contributions of these international organizations to business enterprises in Nigeria</p>	<ul style="list-style-type: none"> Explain their inter-relationships and contributions to business enterprises in Nigeria. 	<p>Textbooks</p> <p>Publications</p> <p>Journals</p> <p>Internet</p>	<p>Explain the contributions of these international organizations to business enterprises in Nigeria</p>	<p>Guidance on the role of international organisations.</p> <p>Students to work in pairs to research and to present information about each relevant organisation.</p>	<p>Internet and the use of relevant business websites</p>
General Objective 8: Understand small-scale industries and their impact on the Nigerian economy						
14-15	<p>8.1 Explain industrialization and development.</p> <p>8.2 Define small-scale enterprises.</p> <p>8.3 Explain the factors that enhance industrial development.</p> <p>8.4 Explain the functions of</p>	<ul style="list-style-type: none"> Explain the concepts of Industrialization and Development. Explain the role of such institutions that promote small-scale businesses. Conduct test. 	<p>Textbooks</p> <p>Publications</p> <p>Gazette</p>	<p>Examine small-scale enterprises.</p> <p>Explain the factors that enhance industrial development.</p>	<p>Advice and guidance for a case study to examine web based small business enterprises and the growth of the e based business culture.</p>	<p>Guest speakers on the role of small business enterprises and the role of government institutions</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>industrial estates and industrial layouts.</p> <p>8.5 Explain the role of institutions such as the IDCs, NBCI, CIRD, CMD, ASCON, polytechnics and universities promoting small scale businesses.</p>					

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

BUSINESS MATHEMATICS I

PROGRAMME: ND BUS ADMIN AND MANAGEMENT			
Course: BUSINESS MATHEMATICS	Code: BAM 112	Credit Hours:	3 hours
Semester: ONE	Pre-requisite:	Theoretical:	2 hours/week - 67 %
		Practical:	1 hours/week - 33 %
Course main Aim/Goal			
The course is designed to enable the student apply the quantitative knowledge of business mathematics in solving simple business problems.			
General Objectives:			
<ol style="list-style-type: none">1. Understand the concepts of simple and compound interest, annuity, present value and discount2. Understand investment appraisal, the necessary test and their application to business3. Evaluate indices4. Understand the concepts of equations and inequalities and their applications in solving business problems.5. Understand vector algebra and its application to business6. Comprehend the basic idea of matrix and its application to business7 Understand the construction and interpretation of graphs and their application.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the concepts of simple and compound interest, annuity, present value and discount						
1-2	<p>1.1 Define simple and compound interest.</p> <p>1.2 Compute annuity and compound interest.</p> <p>1.3 Compute the value of land, equipment, etc or money according to present value concept.</p> <p>1.4 Compute the monetary worth of things with discount concept.</p> <p>1.5 Apply the above concept to problems in business.</p>	<ul style="list-style-type: none"> • Explain sequence and series • Explain simple and compound interest • Solve problem involving 1.1 above. • Explain annuity, PV, and network. • Solve problem involving above. 	<p>Textbooks</p> <p>Calculators</p> <p>Annuity Tables</p> <p>Log books</p>	<p>Compute annuity and compound interest.</p> <p>Compute the value of land, equipment, etc or money according to present value concept.</p> <p>Compute the monetary worth of things with discount concept.</p>	<p>Guidance on the calculation of simple and compound interest.</p> <p>Solve business problems - retail scenarios - using simple and compound interest.</p> <p>Advice on the concept of net present value - simple calculations.</p>	<p>Questions and problems based on business situations</p>
General Objective 2: Understand investment appraisal, the necessary test and their application to business						
3-4	<p>2.1 Define the discounting techniques.</p> <p>2.2 State discounting techniques using the cash flow method.</p> <p>2.3 Perform the necessary test in the choice of the techniques..</p> <p>2.4 Apply above concepts to problems in Business</p>	<p>Explain the concept of discount and cash flow techniques.</p> <p>Solve problems involving the above.</p> <p>Conduct test</p>	<p>Textbooks</p> <p>Calculators</p> <p>Annuity Tables</p> <p>Log books</p>	<p>State discounting techniques using the cash flow method.</p> <p>Perform the necessary test in the choice of the techniques..</p> <p>Apply concepts to problems in Business</p>	<p>Guidance on cash flow and discounted cash flow calculations</p> <p>Solve business problems - retail scenarios - using simple and compound interest.</p>	<p>Questions and problems based on business situations</p>

Theoretical Content				Practical Content			
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources	
General Objective 3: Evaluate Indices							
5-6	3.1 Define indices	Explain indices; logarithms & their laws.	Textbooks Calculators Log books	Simplify the product and quotient of indices.	Solve business problems using indices.	Questions and problems based on business situations	
	3.2 Simplify the product and quotient of indices.			Simplify the value of an index raised to an exponent.			Advice and guidance on the use of indices and logarithms
	3.3 Simplify the value of an index raised to an exponent.	Solve problems involving the above.					
	3.4 Define logarithms.						
	3.5 Explain the laws of logarithms						
	3.6 Define change of base						
	3.7 Apply the above concepts to problems of business management.						
General Objective 4: Understand the concepts of equations and inequalities and their applications in solving business problems.							
7-8	4.1 Explain the concept of equation, i.e. $A=B$, where A and B are expressions.	Explain mathematics equations.	Explain mathematics equations.	Solve simultaneous equations using algebraic and graphical methods.	Advice on the application of simultaneous linear equations.	Questions and problems based on business situations	
	4.2 List different types of equation: Linear, quadratic, cubic, etc.	ii. Explain types of equation.	ii. Explain types of equation.	Factorize a given equation. Solve a given equation by Factorization.	Solve business problems using indices.		
	4.3 Enumerate examples of simultaneous equations: Linear, quadratic etc	iii. Solve problems involving equations using mathematical and graphical equations.	iii. Solve problems involving equations using mathematical and graphical equations.	Solve given equations by completing the square	Apply the principles of factorization.		
	4.4 Solve simultaneous equations using algebraic	iv. Give assignment.	iv. Give assignment.		Solve equations relevant to business situations.		

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>and graphical methods.</p> <p>4.5 Explain factorization.</p> <p>4.6 Factorize a given equation. Solve a given equation by Factorization.</p> <p>4.7 Solve given equations by completing the square</p> <p>4.8 Explain the use of formula in solving quadratic equations.</p> <p>4.9 Solve equations involving inequalities.</p>					
General Objective 5: Understand vector algebra and its application to business.						
9-10	<p>5.1 Define a vector.</p> <p>5.1 List example of vector.</p> <p>5.2 Illustrate the addition, subtraction and multiplication of vector.</p> <p>5.3 Explain the distribution law of Vector.</p> <p>5.4 Apply the concepts of vector algebra to business.</p>	<ul style="list-style-type: none"> • Explain vector and its law. • Solve problem involving vector 	<p>Textbooks</p> <p>Graph papers</p>	<p>Illustrate the addition, subtraction and multiplication of vector.</p> <p>Explain the distribution law of Vector.</p>	<p>Apply the concepts of vector algebra to Business</p> <p>Advice on the application of vectors to business situations.</p>	<p>Questions and problems based on business situations</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 6: Comprehend the basic idea of matrix and its application to business						
11-12	<p>6.1 Define matrix</p> <p>6.2 Identify matrix</p> <p>6.3 State the properties of matrix</p> <p>6.4 Perform simple operations of addition, subtraction and multiplication with matrix.</p> <p>6.5 Determine the determinant of matrix including positives, negative and zero determinants.</p> <p>6.6 Explain the rank of a matrix.</p> <p>6.7 Determine the inverse of a matrix.</p> <p>6.8 Determine the transpose and adjoin of a matrix.</p> <p>6.9 Solve linear equations by the methods of Game's Rule, (ii) Gaussian Method, (iii) on verse of matrix.</p> <p>6.10 Apply the rank of a matrix to input/output analysis.</p>	<ul style="list-style-type: none"> • Explain the concept of matrix and its properties. • Solve simple matrix problems. • Solve matrix by linear equations • Solve business problems using matrix. <p>(i) Conduct test</p>	Textbooks	<p>Perform simple operations of addition, subtraction and multiplication with matrix.</p> <p>Determine the determinant of matrix including positives, negative and zero determinants</p>	<p>Advice on the application of matrices to business situations.</p> <p>Apply the concepts of matrices to business situations</p>	Questions and problems based on business situations

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 7: Understanding the construction and interpretation of graphs and their applications						
12-15	7.1 Solve two simultaneous linear equations using graphical method.	<ul style="list-style-type: none"> Solve simultaneous equation using graphical methods Guide students to plot simple graphs and their applications to management of business. 	Textbooks Graph papers Mathematical set	Solve two simultaneous linear equations using graphical method	Advice on the application of simultaneous linear equations using graphs to business situations. Apply the concepts of quadratic equations to business situations using graphs Plot straight line graphs. Sketch the graphs of simple functions.	Questions and problems based on business situations
	7.2 Solve two simultaneous equations: Linear and quadratic using graphical approach.			Solve two simultaneous equations: quadratic and quadratic using graphic approach.		
	7.3 Solve two simultaneous equations: quadratic and quadratic using graphic approach.			Plot straight line graphically given a set of co-ordinates and points or the slope and intercept.		
	7.4 Identify the slope and intercept of a given quadratic by graphical approach.					
	7.5 Plot straight line graphically given a set of co-ordinates and points or the slope and intercept.					
	7.6 Sketch the graphs of simple functions.					
	7.7 Apply the above concepts to management of business.					

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %

Competency: On completing the course, the student should be able to understand/estimate/define/etc....

PRINCIPLES OF LAW

PROGRAMME: ND BUSINESS ADMIN.			
Course: PRINCIPLES OF LAW I	Code: BAM 113	Credit Hours:	3 hours 2
Semester: ONE	Pre-requisite:	Theoretical: Practical:	1 hours/week - 33 % 2 hours/week - 67 %
Course main Aim/Goal			
This course is designed to introduce the student to the general principles of Nigerian law as it affects business.			
General Objectives:			
1. Know the composition of the Legal System in Nigeria			
2. Know the rudiments of the Nigerian Constitutional Law concepts and the separation of powers in the constitution			
3. Know the nature and sources of Nigerian Law			
4. Know the law of the Person and of Association			
5. Know the Law of Administration of Estates and Trusts			
6. Understand the law of Property			
7. Understand the rudiments of the Law of Contract.			
8. Understand the Law of Tort in business.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Know the composition of the Legal System in Nigeria						
1-2	<p>1.1 Define law.</p> <p>1.2 Explain why law is an important aspect in the existence of a society.</p> <p>1.3 Identify the types and hierarchy of courts.</p> <p>1.4 Identify the existence of tribunals and arbitration (body, group and panel)</p> <p>1.5 Explain the jurisdiction of various courts, tribunal and arbitration body.</p> <p>1.6 Explain the various personnel and their positions in the hierarchy of courts.</p> <p>1.7 Explain the organization of the legal profession in Nigeria.</p>	<ul style="list-style-type: none"> • Explain the concept of Law and its importance. • Explain types and nature of courts, tribunals and arbitration. • Explain the hierarchy of personnel in the legal profession • Explain NBA and other organizations in the legal profession. 	<p>Textbooks</p> <p>Journals</p>	<p>Know the Nigerian Legal system and its structures.</p>	<p>Show students with diagrams. The Nigerian legal system and its structures.</p>	<p>Visit to a Nigerian Court</p> <p>Websites on tribunals and arbitration.</p>
General Objective 2: Know the rudiments of constitutional law and the separation of powers in the constitution.						
3-4	<p>2.1 Explain Constitutional Law concepts, state, nationality, citizenship, domicile, supremacy of the constitution and the rule of law.</p> <p>2.2 Explain the various organs of the state.</p> <p>2.3 Explain the meaning of</p>	<ul style="list-style-type: none"> • Define constitution • Identify the major organisation of government as specified in the constitution • Explain the nature of abuse of powers and 	<p>Textbooks</p> <p>Constitutions</p> <p>Journals/Publications</p> <p>Textbooks</p>	<p>Know the Nigerian Constitution with emphasis on the provisions relating to separation of powers.</p> <p>Cite relevant cares and situations of above of powers and</p>	<p>Show students the Nigerian Constitution and its components.</p> <p>Discuss relevant cases with students.</p> <p>Organise a debate to discuss the constitutional</p>	<p>Nigerian Constitution.</p> <p>Law</p> <p>Reports etc.</p> <p>Groupwork to consider different aspects of abuse of power and the legal remedies. Civil</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>separation of powers.</p> <p>2.4 State which powers are executive, legislative, and judicial?</p> <p>2.5 Explain the various positions and functions of holders of the powers in 2.4.</p> <p>2.6 Explain the possible abuse of powers conferred on the executive legislature, and the judiciary.</p> <p>2.7 Explain the possible remedies for such abuses.</p> <p>2.8 Explain the nature of fundamental human rights and the rules of natural justice.</p> <p>2.9 Explain how the breaches in 2.8 are redressed.</p>	<p>their remedies.</p> <ul style="list-style-type: none"> • Explain the nature of the rule of law. <p>Give assignment</p>	<p>Constitutions</p> <p>Journals/Publications</p>	<p>rule of law.</p> <p>State which powers are executive, legislative, and judicial?</p> <p>Explain the various positions and functions of holders of the powers</p> <p>Explain the possible abuse of powers.</p> <p>Explain the possible remedies for such abuses.</p> <p>Explain the nature of fundamental human rights - rules of natural justice.</p> <p>Explain how the breaches in 2.8 are redressed.</p>	<p>arrangements.</p> <p>Guidance on the possible abuses of power using relevant case law.</p> <p>Consider the legal remedies.</p> <p>Preparation for the assignment - using groups discussions</p> <p>Each group to apply the relevant aspects of the constitution.</p>	<p>remedies and redress.</p>
General Objective 3: Know the nature and sources of law.						
5-6	<p>Explain the nature of Nigerian Law.</p> <p>Explain the sources of Nigerian law i.e. received English law (common law and equity, status of general</p>	<p>Explain the nature and sources of Nigerian Law</p> <p>Explain criminal and Civil Law and state their importance</p>	<p>Textbooks</p>	<p>Explain the sources of precedent) Local Legislation and customary law.</p> <p>Distinguish between criminal and civil law</p>	<p>Guidance on questions and legal terminology with crosswords, puzzles and question and answer.</p> <p>Case law to show the differences between civil and</p>	

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>application, and judicial precedent) Local Legislation and customary law.</p> <p>Distinguish between criminal and civil law and state the importance of such distinction.</p>			and the importance of such distinction.	criminal law	
General Objective 4: Know the law of persons and law of Association:						
7-8	<p>4.1 Recognize the distinction between natural person and artificial person.</p> <p>4.2 Explain the legal personality of unborn persons, dead persons, infants and married women.</p> <p>4.3 Recognize the law of domicile of infants and married woman.</p> <p>4.4 Explain the capacity of an insane person, infants, and married women, to enter into legal relations.</p> <p>4.5 Distinguish between a corporation sole and a corporation and aggregate corporation.</p> <p>4.6 Identify unincorporated associations - partnership, trade unions and local</p>	<ul style="list-style-type: none"> • Explain Law of Person and Law of Association. • Explain legal capacity of insane, intents, married women etc • Explain types and nature of corporations and distinguish them from unincorporated associations • Conduct test 	<p>Textbooks</p> <p>Websites</p>	<p>Recognize the law of domicile of infants and married woman.</p> <p>Explain the capacity of an insane person, infants, and married women, to enter into legal relations.</p> <p>Distinguish between a corporation sole and a corporation and aggregate corporation.</p> <p>Explain the capacity of corporations to enter into legal relations.</p>	<p>Guidance on relevant cases and relevant legislation.</p> <p>Consider questions on legal capacity.</p> <p>Allow students to research age groups and the legal status of partnerships - agencies - trade associations.</p> <p>Working in Pairs</p>	Use of relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	customary family group. 4.7 Explain the capacity of corporations to enter into legal relations.					
General Objective 5: Know the Law of Administration of Estates and Trusts.						
9	5.1 Distinguish between estates (will) and instate (without successions) 5.2 Explain the grant of probate and letters of Administration and Estates. 5.3 Explain the Nature of trusts, kinds and their creation. 5.4 Explain the rights of beneficiaries. Explain the duties of trustees.	<ul style="list-style-type: none"> • Explain estate and instate. • Explain the nature of trusts, kinds and their creation. • Explain rights of beneficiaries and the duties of trustees. 	Textbooks Websites	Know the relevant cases as it relates to the administration of Estates and Trusts.	Cite cases as it relates the administration of Estates and Trusts.	Copies of wills, trust documents and letters of administration. Talk by a qualified lawyer
General Objective 6: Understand the law of property						
10	6.1 Explain the nature of property. 6.2 Explain the law of ownership and possession. 6.2 Distinguish between real and personal property. 6.3 Distinguish between mortgage, pledge, lien, etc.	<ul style="list-style-type: none"> • Explain the nature and Law of Property. • Explain mortgage, pledge, lien, etc. 	Textbooks	Know the relevant cases as it relates to the law of property, mortgages, pledges, lien etc.	Cite relevant as it relates to the law of property, mortgages, pledges, lien etc.	

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	6.4 Identify legal and equitable interests.					
General Objective 7: Understand the Rudiments of the Law of Contract						
11 - 12	7.1 Explain what contract is. 7.2 Explain the nature and forms of contracts. 7.3 Explain the essentials of a valid contract. 7.4 Explain terms of contracts - conditions, warranties 7.5 Explain the vitiating elements in contracts. 7.6 Explain discharge, frustration and breach of contracts. 7.7 Explain the remedies for breach of contracts.	<ul style="list-style-type: none"> • Explain the nature and Law of Contract • Cite relevant cases 	Textbooks Law reports	Know the relevant cases as they relate to the law of contract. Business Scenarios for students to apply case law and principles of law	Guidance on relevant cases as they related to the law of contract.	Use of relevant websites
General Objective 8: Understand the Law of Tort.						
13-15	8.1 Explain the nature of torts and the basis for liability. 8.2 Explain the general defences to liability in torts. 8.3 Explain vicarious liability - master and servants. 8.4 Identify specific torts -	<ul style="list-style-type: none"> • Explain the nature and Law of Tort. • Explain torts arising from business relationship. • Cite relevant cases. Conduct test.	Textbooks Law reports	Explain vicarious liability - master and servants. Identify specific torts - Occupier's liability, trespass, negligence, nuisance, defamation, and conversion. Explain torts arising	Guidance on relevant cases as they related to the law of tort Problem solving assignment based on Grabb, Suit and Runn a firm of solicitors advising business clients about possible legal liability - passing off, negligence, defamation, conversion etc.	Use of relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>Occupier's liability, trespass, negligence, nuisance, defamation, and conversion.</p> <p>8.5 Explain torts arising from business competition - malicious falsehood, passing off, and interference with an existing contract.</p>			from business competition -		

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

PRINCIPLES OF ECONOMICS I

PROGRAMME: ND BUSINESSADMIN AND MANAGEMENT			
Course: PRINCIPLES OF ECONOMICS I	Code: BAM 114	Credit Hours:	3 hours
Semester: ONE	Pre-requisite:	Theoretical:	2 hours/week - 67%
		Practical:	1 hours/week - 33%
Course main Aim/Goal			
The course is designed to provide the student with an introduction to the basic principles of Economics.			
General Objectives:			
<ol style="list-style-type: none">1. Know the scope of economics2 Understand the price theory3. Understand the theory of production4. Know the factors affecting the location and regulation of industries.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Know the scope of Economics						
1 - 2	1.1 Define economics and the scope 1.2 State the limitation of the definition 1.3 Compare the views of the classical economist with the modern economist. 1.4 Relate economics to the physical sciences 1.5 Relate economics to other social sciences	<ul style="list-style-type: none"> • Explain the concept, scope and limitations of Economics. • Explain the classical and modern economics theories and relate them to physical and other social sciences. 	Textbooks	Define economics and the scope State the limitation of the definition Compare the views of the classical economist with the modern economist.	Guide students on the basic economic problems and the issue of scarcity of resources etc. Use simple case study to examine basic economic issues	Internet and Relevant Websites Simple case study
General Objective 2: Understand the price theory						
3 - 6	2.1 Explain the concept of demand 2.2 Explain the concept of supply 2.3 Explain the concept of price equilibrium 2.4 Explain the concept of utility 2.5 Explain the uses of utility 2.6 Explain price elasticity 2.7 Solve problems involving 2.6 2.8 Explain income elasticity 2.9 Solve problems involving 2.8	<ul style="list-style-type: none"> • Explain the concepts of demand and supply and Price Theory • Solve problems involving price and income elasticity • Conduct test. 	Textbooks Graph papers Mathematical sets	Solve problems involving demand, supply, price equilibrium, utility and price elasticity. Solve problems involving income elasticity.	Guide students to solve problems involving 2.8 and 2.9	Graph paper, Mathematic sets. Internet and Relevant Websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	General Objective 3: Understand the theory of production					
7 - 10	3.1 Define production 3.2 Identify the factors of production (a) Land (b) Capital (c) Labour (d) Entrepreneur 3.3 Explain the uses of each in 3.2 3.4 Explain types of markets - perfect competition, monopoly, oligopoly, duopoly, monopoly and imperfect competition. 3.5 List production functions: Long and short run cost (a) Total cost (b) Average cost (c) marginal cost/ revenue 3.6 Explain the law of diminishing returns 3.7 Explain the law of variable proportion, increasing and decreasing	<ul style="list-style-type: none"> • Explain production, its factors and their uses. • Explain types of markets • Describe different types of costs. • Explain the law of diminishing return and the law of variable proportion. • Explain profit maximization and the concept of equilibrium • Give assignment. 	Textbooks Graph papers	Solve problems (using graphs) involving perfect competition, monopoly, oligopoly, duopoly, monopoly and perfect competition. Solve problems (using graph) involving total cost, average cost, marginal cost/revenue.	Guide students to solve problems involving different market conditions, Guide students to solve problems involving different cost behaviour. Solve problems (using graph) involving the laws of diminishing returns, variable proportion, increasing and decreasing returns. Price and output decisions under perfect competition and monopoly. Solve problems involving profit maximization, equilibrium analysis etc.	Graph paper, maths sets etc. Graph paper, Maths sets etc. Internet and Relevant Websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>returns, price and output determination under conditions of perfect and imperfect competition and monopoly.</p> <p>3.8 Explain profit maximization theory and equilibrium analysis; normal and supernormal profits.</p>					
General Objective 4: Know the factors affecting the location and regulation of industries						
11 - 15	<p>4.1 Explain what industry is</p> <p>4.2 Recognize the factors that influence the location of industry</p> <p>4.3 Explain mergers and acquisitions</p> <p>4.4 Explain restrictive industry practices</p> <p>4.5 Explain government/industry relationships</p> <p>4.6 Explain government policies on location of industry.</p>	<ul style="list-style-type: none"> • Explain industry and factors that influences its location. • Explain merger and acquisitions. • Explain government policies on location of industry. • Conduct test. 	Textbooks	<p>Visit local industries and determine factors that determine their locations.</p> <p>Visit govt. agencies and know the regulations guiding the operations of industry in your locality.</p>	Take students to local industries and govt. agencies to determine factors determining their locations and regulations.	Internet and Relevant Websites

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

PRINCIPLES OF ACCOUNTS I

PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: PRINCIPLES OF ACCOUNTS I	Code: ACC 111	Credit Hours:	60 hours 4.0
Semester: FIRST SEMESTER	Pre-requisite:	Theoretical: Practical:	1 hours/week - 25 % 3 hours/week - 75 %
Goal: This course is designed to expose the students to the principles of accounting and the application of same to different types of transactions.			
GENERAL OBJECTIVES:			
On completion of this module the students should be able to:			
1.0 Know history, principles, role and conventions of accounting.			
2.0 Understand principles of double entry.			
3.0 Know capital and revenue items.			
4.0 Know books of original entry.			
5.0 Know the uses of ledger.			
6.0 Know trial balance.			
7.0 Know how errors are identified.			
8.0 Know the uses of journal.			
9.0 Understand bank reconciliation statements.			
10.0 Know depreciation.			
11.0 Understand accruals and prepayment.			
12.0 Know final accounts.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Know history, principles, role and conventions of accounting.						
1-2	<p>1.1 State the history of accounting and the conventions.</p> <p>1.2 Explain the principles involved in accounting.</p> <p>1.3 Explain the role of accounting activity in the operation of an enterprise.</p> <p>1.4 State the significance of accounting activities in the operation of a business.</p>	<p>(i) Give brief definition of accounting.</p> <p>(ii) Explain the concepts and conventions of Accounting..</p> <p>(iii) Discuss the relationship of accounting activities in the operation of a business.</p> <p>(iv) State the importance of accounting activities to an enterprise.</p>	Overhead projector	1. Demonstrate their knowledge of the history, principles, role and convention of accounting.	Organise students into role model group relating accounting activities to business activities.	<p>Flipcharts</p> <p>Overhead projector</p>
General Objective 2: Know capital and revenue items.						
3	<p>2.1 Define capital and revenue items.</p> <p>2.2 Classify capital and revenue items.</p> <p>2.3 Explain the accounting treatment with respect to capital and revenue items in a transaction.</p>	<p>(i) Explain capital and revenue items.</p> <p>(ii) Discuss the treatment of capital and revenue items in the books of accounts.</p>	Overhead projector	<p>Classify items into revenue or capital expenditure.</p> <p>Differentiate capital expenditure from revenue expenditure.</p>	Direct students to list revenue and capital items that may be used in a medium size business e.g. a road transport company.	<p>Flip charts</p> <p>Overhead projector.</p>
General Objective 3: Understand principles of double entry.						
4	<p>3.1 Explain the principles of double entry.</p> <p>3.2 Make correct entries in the ledger as it affects the debit and</p>	<p>(i) Explain the principles of double entry.</p> <p>(ii) Illustrate posting of</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Demonstrate their understanding of principles of double entry.</p> <p>2. Post various business</p>	<p>1. Guide students in posting transactions into various accounts.</p> <p>2. Organise students to</p>	<p>Flipchart</p> <p>Overhead projector</p> <p>Transparencies.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	credit aspects of a transaction.	transactions into accounts in the ledger.		transactions into accounts in the ledger.	make classroom presentations in groups e.g. one group sales, one group purchases.	
General Objective 4: Know books of original entry.						
5-6	<p>4.1 Define books of original entry.</p> <p>4.2 Name and explain the books of original (e.g. cash book, sales day book, purchases day book, return inwards and outwards books, journal, petty cash book and the imprest system).</p> <p>4.3 Explain the uses of the various books.</p> <p>4.4 Make accounting entries in the various books.</p>	<p>(i) Define source documents.</p> <p>(ii) Explain the books of original entry and how transactions are recorded in them.</p>	Overhead projector	<p>1. Record transactions into book of original entry.</p> <p>2. Post into the accounts in the ledger.</p> <p>3. Balance the accounts in the ledger.</p> <p>4. Extract trial balance.</p>	<p>Illustrate with sample transactions entries from books of original entry to the ledger using a computer spreadsheet</p> <p>Explain the effect of such entries on the trial balance.</p>	<p>Overhead projector</p> <p>Transparencies.</p> <p>Pre-printed source documents.</p> <p>Computer spreadsheet application</p>
General Objective 5: Know the use of ledger.						
7	<p>5.1 Define a ledger.</p> <p>5.2 Explain the uses of the ledger and its importance.</p> <p>5.3 Post properly to accounts in a ledger and carry down periodic balances.</p> <p>5.4 Explain the end use of ledger balance.</p>	<p>(i) State the various types of ledger.</p> <p>(ii) Explain the uses and importance of ledger and how to post to the accounts in the ledger</p> <p>(iii) Illustrate how to balance accounts to form a trial balance.</p>	Overhead projector	Ability to carry out simple postings into and out of the ledgers	Give interactive quizzes to test the understanding of the topic.	<p>Kalamazoo</p> <p>Interactive Quizes downloaded from Internet .</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 6: Know trial balance.						
8	6.1 Define a trial balance. 6.2 State the need for a trial balance and its use. 6.3 Explain how a trial balance is extracted. 6.4 Extract through practice the trial balance of a transaction, at the end of a period.	(i) Explain the uses of and how to extract a trial balance. (ii) Illustrate with examples how to extract a trial balance.	Overhead projector Worked examples	Able to extract a trial balance.	Directing students to extract trial balance using a spreadsheet	Computer spreadsheet application
General Objective 7: Know how errors are identified.						
9	7.1 Explain how errors may be identified. 7.2 Categorize the common occurrence of accounting errors. 7.3 Identify errors in accounting. 7.4 Correct such errors that are identified in an account by use of journal entries.	(i) Explain how errors can be identified and corrected. (ii) State effect of errors on the financial statements.		1. Identify sources of accounting errors. 2. Correct errors using journal.	Show the uses of the Journals. Students directed to work in groups to work on exercise to correct a trial balance.	T-accounts downloaded from Internet trial balance competed on spreadsheet.
General Objective 8: Know the uses of journal.						
10	8.1 Define Journal. 8.2 Explain the use and the importance of journal vouchers. 8.3 Explain the use of a journal in relation to transactions which do not involve cash payments or cash	(i) Explain and demonstrate the use and importance of the journal.	Overhead projector Worked examples	Able to post journal entries in books of account	Students directed to work in groups to present on the practical uses of the journal in a small/medium sized company	flipchart

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	receipts. 8.4 Make various journal entries.					
General Objective 9: Understand bank reconciliation statements.						
11	9.1 Define a bank reconciliation statement. 9.2 Explain the need for a reconciliation. 9.3 Carry out a bank reconciliation, of a given cash account and bank account.	(i) Explain what bank reconciliation is and why it is necessary to prepare it. (ii) Illustrate the preparation of bank reconciliation statements.	Overhead projector Worked examples	1. Carryout a bank reconciliation of a given cash and bank account.	Direct the students to carry out a bank reconciliation exercise and graphically produce the statement.	Sample blank bank statements. Pro-form a in computer.
General Objective 10: Know depreciation.						
12-13	10.1 Define depreciation. 10.2 Explain the necessity for periodic depreciation. 10.3 Determine the depreciation of assets of a business for a relevant period. 10.4 Trace depreciation entries in accounting to its final stage.	(i) Define depreciation and explain the various methods used. (ii) Calculate depreciation using straight line method and reducing balance method. (iii) Show how depreciation should appear in the books of accounts.	Overhead projector Worked examples	Compute depreciation using straight line and reducing balance method either manually or with the aid of computer.	Students directed to compute hard asset depreciation using a case study.	Computer packages. Projector Transparencies. Spreadsheets
General Objective 11: Understand accrual and prepayment.						
14	11.1 Define accruals and prepayments. 11.2 Explain the accounting treatment of accruals and prepayments.	(i) Define accruals, prepayments and explain their accounting treatment.	Overhead projector Worked examples	1. Ascertain accurate and prepayments using examples such as rent electricity, insurance etc. 2. Calculate accruals and prepayments.	Demonstrate the calculation of accurate and prepayments using various examples.	Spreadsheet.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	General Objective 12: Know final accounts.					
15	12.1 Explain the meaning of final accounts. 12.2 Describe the stages in the preparation of final accounts. 12.3 Extract a single final account of a sole trader (Trading Profit and Loss Account and the Balance Sheet).	(i) Explain the meaning of final accounts. (ii) Illustrate the preparation of final accounts.	Overhead projector Worked examples	1. Prepare adjustments to reflect the corrected errors, depreciation, accrual and prepayments in the final accounts of a sole trader. 2. Prepare Trading and Profit and loss account and balance sheet.	Direct students to prepare an ETB using a case study. Direct students to prepare P-L and balance sheet from ETB produced above.	ETB produced using computer spreadsheet. Final accounts produced on spreadsheet.

ASSESSMENT CRITERIA			
Coursework 25%	Course test %	Practical 25%	Other (Examination/project/portfolio) 50%

PRINCIPLES OF MARKETING

PROGRAMME: ND BUSINESS ADMIN AND MANAGEMENT			
Course: PRINCIPLES OF MARKETING I	Code: BAM 115	Credit Hours:	3 hours 2
Semester: 1	Pre-requisite:	Theoretical:	1 hours/week - 33 %
		Practical:	2 hours/week - 67 %
Course main Aim/Goal			
<p>The purpose of this course is to enable students to understand and apply the basic principles of marketing to business situations and to identify and examine key aspects of the marketing mix.</p>			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the basic concepts of marketing in a modern business organisation 2. Understand the marketing environment 3. Know the organisational structures that promote marketing activities 4. Appreciate the importance of the various ingredients (4ps) of the marketing mix-product price, promotion and place. 5. Understand the role of marketing in society 6. Know the methods and type of pricing 7. Understand the promotional activities in marketing and their impatience 8. Know the different types of channels of distribution and physical distribution 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the basic concepts of marketing in a modern business organisation						
1-2	1.1 Explain the evolution of marketing 1.2 Explain marketing concept, its role and importance 1.3 Explain the marketing mix. 1.4 Explain the marketing information system: a) Marketing intelligence b) Market and marketing research c) Internal reporting system d) Analytical marketing system.	<ul style="list-style-type: none"> • Discuss the evolution of marketing and its concepts. • Explain how the economy affect the marketing process and vice-versa. • Explain the marketing mix. • Explain the marketing information system. 		Explain the marketing mix. Explain the marketing information system: a) Marketing intelligence b) Market and marketing research c) Internal reporting system d) Analytical marketing system	Questions and answers regarding Price, Promotion, Place and Product to various businesses. Use case study to analyse the marketing information system.	Internet and Relevant Websites
General Objective 2: Understand the marketing environment						
3-4	2.1 Explain the uncontrollable variables of marketing (Economic, political/legal, sonar/cultural, technological, physical, demographic). 2.2 Relate controllable to uncontrollable.	<ul style="list-style-type: none"> • Explain the controllable variables of marketing. • Distinguish between controllable and uncontrollable environment. 		Explain the role of marketing in a business organisation Identify key marketing objectives and strategy. Apply PEST analysis to business situations	Guide students to apply the PEST analysis to business situations. Political, Economic, Social and Technology aspects of marketing	. Internet and Relevant Websites Nigerian case studies

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Know the organisational structures that promote marketing activities						
5-6	<p>2.1 Explain the role of marketing in an organisation.</p> <p>2.2 Identify the various types of marketing organisational structures.</p> <p>2.3 Explain the role and importance of marketing organisation in achieving marketing objectives.</p>	<ul style="list-style-type: none"> • Discuss the role, type and importance of marketing organisation. 	<p>Textbooks</p> <p>Journals</p>	<p>Explain the role of marketing in a business organisation</p> <p>Identify key marketing objectives and strategy.</p> <p>Apply PEST analysis to business situations</p>	<p>Guide students to apply the PEST analysis to business situations. Political, Economic, Social and Technology aspects of marketing</p>	<p>Internet and Relevant Websites</p> <p>Nigerian case studies</p>
General Objective 4: Appreciate the importance of the various ingredients (4ps) of the marketing mix-product price, promotion and place						
7-8	<p>4.1 Explain product concepts.</p> <p>4.2 Explain packaging and branding strategies.</p> <p>4.3 Describe stages in new product development</p> <p>4.4 Explain product life cycle.</p>	<p>Explain product concepts, packaging, new product development and product life cycle.</p>	<p>Textbooks</p> <p>Journals</p>	<p>Explain product concepts.</p> <p>Explain packaging and branding strategies.</p> <p>Describe stages in new product development</p>	<p>Guide student on a role play exercise to package, brand and sell three products - article of clothing, toy and a computer game.</p> <p>Oral presentation</p>	<p>Internet and Relevant Websites</p>
General Objective 5: Understand the role of marketing in society						
9-10	<p>3.1 Relate marketing to social groups</p> <p>3.2 Explain the social responsibility of marketing.</p> <p>3.3 Explain consumers in Nigerian Market.</p> <p>3.4 Explain marketing ethics.</p>	<ul style="list-style-type: none"> • Discuss marketing ethics, and consommés 	<p>Textbooks</p> <p>Journals</p>	<p>Explain the social responsibility of marketing.</p> <p>Explain consumers in Nigerian Market.</p> <p>Explain marketing ethics</p>	<p>Guide students to conduct a survey about controversial advertisements and products. Examine ethics and legal controls</p>	<p>Internet and Relevant Websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 6: Know types and methods of pricing						
11-12	6.1 Explain pricing	Explain pricing, its objectives, types and methods.	Textbooks	Explain pricing objectives	Questions and answers. Luxury products - demand and supply issues.	Internet and Relevant Websites
	6.2 Explain pricing objectives			Journals		
	6.3 Identify factors influencing pricing					
	6.4 Explain types and methods of pricing.			Explain types and methods of pricing.		
General Objective 7: Understand promotional activities in marketing						
13-14	7.1 Explain various elements of promotional mix.	• Discuss promotional activities, Advance Personal selling	Textbooks	Explain various elements of promotional mix.	Guide students in referring to previous products - see above - How should the products be promoted? Identify the promotional mix? What price to charge? Report and oral presentation	Internet and Relevant Websites
	7.2 Explain advertising			Journals		
	7.3 Explain personal selling					
General Objective 8: Understand channels of distribution						
15	8.1 Explain channels of distribution	Discuss channels of.... And physical distribution	Textbooks	Explain channels of distribution	Guide students on the above report. Students to include appropriate channels of communication	Internet and Relevant Websites
	8.2 Explain its importance			Journals		
	8.3 Identify criteria for selection, distribute channels.			Identify criteria for selection, distribute channels.		

ASSESSMENT CRITERIA

Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
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Competency: On completing the course, the student should be able to understand/estimate/define/etc....

ELEMENTS OF PUBLIC ADMINISTRATION

PROGRAMME: ND IN BUSINESS ADMINISTRATION AND MANAGEMENT			
Course: Elements of Public Administration	Code: BAM 116	Credit Hours:	3 hours 3 units
Semester: 1	Pre-requisite:	Theoretical:	1 hours/week - 33%
		Practical:	2 hours/week - 67%
Course main Aim/Goal			
<p>The course is intended to provide the student with an introduction to the basic principles of public administration and how these principles are translated into administrative practices at the organisational and government levels in Nigeria.</p>			
General Objectives:			
<ol style="list-style-type: none"> 1. Know the general principles of public administration 2. Understand the historical development of public administration 3. Know the responsibilities of a chief executive 4. Comprehend the similarities and differences between business and public administration 5. Understand some environmental factors that influence public administration 6. Comprehend basic personnel practices 7. Know the various controls on administration 8. Know the concept of Bureaucracy 9. Know various administrative developments/reforms in Nigeria 10. Understand indeginisation in Nigeria 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Principles of Public Administration						
1-2	1.1. Define administration and public administration 1.2. Examine administration as an art or science. 1.3. Explain the scope of public administration 1.4. Analyse - hierarchy, unity of command, chain of command and span of control	.Examine administration as an art or science. Explain the scope of public administration Analyse - hierarchy, unity of command, chain of command and span of control	Textbooks Journals	Examine administration as an art or science. Explain the scope of public administration Analyse - hierarchy, unity of command, chain of command and span of control	Guide students on the role and scope of public admin. - questions and answers on hierarchy, unity of command and span of control.	Internet and Relevant Websites
General Objective 2: Historical Development of Administration						
3-4	2.1. Analyse the contribution of Scientific Management theories to the development of public administration 2.2. Explain the contributions of Human Relations Theories to the development of public administration 2.3 Explain behaviourism's contribution to the development of public administration 2.4. Assess the contribution of other groups to the development of public admin.	Explain behaviourism's contribution to the development of public administration Assess the contribution of other groups to the development of public admin: Bureaucratic Model Contingency Model Social Systems Admin. Manag't	Textbooks Journals	Explain behaviourism's contribution to the development of public administration Assess the contribution of other groups to the development of public admin: Bureaucratic Model Contingency Model Social Systems	Advise students to work in pairs to examine the development of public admin. Refer to behaviourism, bureaucracy and contingency models	Internet and Relevant Websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	General Objective 3: Responsibilities of a Chief Executive					
5-6	<p>3.1. Explain the Concept of the Chief Executive</p> <p>3.2. Examine his role in planning for the organisation</p> <p>3.3 Explain how his organisational ability can help the organisation.</p> <p>3.4 Assess his role in the selection of the quality of staff .</p> <p>3.5 Explain how he can direct his staff towards the desired goal</p> <p>3.6 Analyse his role in the co-ordination of the various activities in the organisation.</p> <p>3.7. Explain how he can use reports gathered to improve the performance of the organisation</p> <p>3.8 Examine his role in the budgeting of time and resources in the organisation.</p> <p>3.9 Explain his role as chief accounting officer</p>	<p>Examine his role in planning for the organisation</p> <p>Explain how his organisational ability can help the organisation.</p> <p>Assess his role in the selection of the quality of staff .</p> <p>Explain how he can direct his staff towards the desired goal</p> <p>Analyse his role in the co-ordination of the various activities in the organisation.</p>	<p>Textbooks</p> <p>Journals</p>	<p>Examine his role in planning for the organisation</p> <p>Explain how his organisational ability can help the organisation.</p> <p>Assess his role in the selection of the quality of staff .</p> <p>Explain how he can direct his staff towards the desired goal</p> <p>Analyse his role in the co-ordination of the various activities in the organisation.</p>	<p>Guide students to work in groups to examine leadership and the chief executive.</p> <p>Use of a case study to analyse the different roles of a chief executive -- internal v external, management v official and financial v strategic role.</p>	<p>Internet and Relevant Websites</p> <p>Guest Speaker on the role of Chief Executive</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4. Public and business Administration						
7	<p>4.1. Define public administration and business administration</p> <p>4.2 Explain their similarities and differences in terms of the Nigerian government</p> <p>4.3. Explain the similarities and differences in terms of the services they offer</p> <p>4.4. Assess them in terms of the conditions of service of the diplomates.</p>	<p>Explain their similarities and differences in terms of the Nigerian government</p> <p>Explain the similarities and differences in terms of the services they offer</p>	<p>Textbooks</p> <p>Journals</p>	<p>Explain their similarities and differences in terms of the Nigerian government</p> <p>Explain the similarities and differences in terms of the services they offer</p>	<p>Guide students to the relevant websites.</p> <p>The process of privatisation and the role of corporate objectives - the main similarities and difference</p> <p>Role play exercise and oral presentation to examine issues relating to business organisations.</p>	<p>Internet and Relevant Websites</p>
General Objective 5. Influence in Public Administration						
8	<p>5.1. Define the ecology of public administration</p> <p>5.2. Explain how population growth influences the practice of public administration with particular reference to the increase in social overheads.</p> <p>5.3 Explain how culture and accepted norms in society influence public administration practices - corruption etc.</p> <p>5.4 Examine the impact of the state of the economy on public administration</p> <p>5.5. Explain the impact of the political system and political ability on public administration</p>	<p>Explain how population growth influences the practice of public administration with particular reference to the increase in social overheads.</p> <p>Explain how culture and accepted norms in society influence public administration practices - corruption etc.</p> <p>Examine the impact of the state of the economy on public administration</p>	<p>Textbooks</p> <p>Journals</p>	<p>Explain how population growth influences the practice of public administration with particular reference to the increase in social overheads.</p> <p>Explain how culture and accepted norms in society influence public administration practices - corruption etc.</p> <p>Examine the impact of the state of the economy on public admin.</p>	<p>Guide students about a realistic case study examining the major influences on public administration.</p> <p>Problem solving issues to be examined. Each student to produce a written report</p>	<p>Internet and Relevant Websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 6 Personnel Practices						
9	<p>6.1. Define the concept and scope of personnel administration</p> <p>6.2. Explain the recruitment, selection and placement procedures.</p> <p>6.3 state the importance of human resources to an organisation</p> <p>6.4. Examine the role of motivation in staff performance</p> <p>6.5 Explain promotion procedure in the public service</p> <p>6.6. Analyse the procedure for discipline</p>	<p>Explain the recruitment, selection and placement procedures</p> <p>State the importance of human resources to an organisation</p> <p>Examine the role of motivation in staff performance</p> <p>Explain promotion procedure in the public service</p>	<p>Textbooks</p> <p>Journals</p>	<p>Explain the recruitment, selection and placement procedures</p> <p>State the importance of human resources to an organisation</p> <p>Examine the role of motivation in staff performance</p> <p>Explain promotion procedure in the public service</p>	<p>Guide students to undertake simulations involving the recruitment of staff in regional government.</p> <p>Interviewing process and placement procedures.</p>	<p>Internet and Relevant Websites</p>
General Objective 7 - Administrative Control						
10	<p>7.1. Explain the purpose and methods of judicial control</p> <p>7.2. Explain the purpose and method of executive control</p> <p>7.3. Explain the purpose and method of legislative control</p> <p>7.4. Analyse how military decrees exercise control on administration</p> <p>7.5. Assess the other forms of control and their impact on administrative practices.</p>	<p>Explain the purpose and methods of judicial control</p> <p>Explain the purpose and method of executive control</p> <p>Explain the purpose and method of legislative control</p>	<p>Textbooks</p> <p>Journals</p>	<p>Explain the purpose and methods of judicial control</p> <p>Explain the purpose and method of executive control</p> <p>Explain the purpose and method of legislative control</p>	<p>Advise students about the extent and importance of judicial review.</p> <p>Cases and relevant legislation.</p> <p>Individual research.</p>	<p>Internet and Relevant Websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 8 - Bureaucracy:						
11-12	<p>8.1. Define Bureaucracy</p> <p>8.2. Explain Max Weber's Model of Bureaucracy with particular reference to hierarchical structure, rules and regulations, discipline, impersonality and merit.</p> <p>8.3. Relate each of the concepts in 8.2. to some chosen ministries and to parastatals in Nigeria.</p> <p>8.4. Evaluate the operation of ministries and parastatals in Nigeria.</p> <p>8.5. State the merits and demerits of an ideal bureaucracy</p> <p>8.6. Suggest some solutions to the demerits in 8.5. above.</p>	<p>Relate each of the key concepts of Weber's Model of Bureaucracy to some chosen ministries and to parastatals in Nigeria.</p> <p>. Evaluate the operation of ministries and parastatals in Nigeria.</p> <p>State the merits and demerits of an ideal bureaucracy</p> <p>Suggest some solutions to the demerits in 8.5. above.</p>	<p>Textbooks</p> <p>Journals</p>	<p>Relate each of the key concepts of Weber's Model of Bureaucracy to some chosen ministries and to parastatals in Nigeria.</p> <p>. Evaluate the operation of ministries and parastatals in Nigeria.</p> <p>State the merits and demerits of an ideal bureaucracy</p> <p>Suggest some solutions to the demerits in 8.5. above.</p>	<p>Advise students about the operation of ministries and parastatals in Nigeria.</p> <p>Use of the internet to research bureaucracy.</p>	<p>Internet and Relevant Websites</p>
General Objective 9 - Administrative Developments/Reforms in Nigeria.						
13-14	<p>9.1 Define administrative reforms</p> <p>9.2. Explain the objectives of administrative reforms.</p> <p>9.3. Explain the various public service reforms in Nigeria: Harragin (1946) Gorsuch (1954) H.M.Foot (1948), Morgan (1963), Elwood (1966), Adebo, Udoji, Dotun Phillips Decree 46 (1988) and</p>	<p>Explain the objectives of administrative reforms.</p> <p>Explain the various public service reforms in Nigeria: Harragin (1946) Gorsuch (1954) H.M.Foot (1948), Morgan (1963), Elwood (1966), Adebo, Udoji, Dotun Phillips Decree 46 (1988) and</p>	<p>Textbooks</p> <p>Journals</p>	<p>Explain the objectives of administrative reforms.</p> <p>Explain the various public service reforms in Nigeria: Harragin (1946) Gorsuch (1954) H.M.Foot (1948), Morgan (1963), Elwood (1966), Adebo, Udoji, Dotun Phillips Decree 46 (1988) and</p>	<p>Questions and answers on public sector reforms.</p> <p>Oral presentation from each group to examine a particular reform. The implications for Nigeria etc.</p>	<p>Internet and Relevant Websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>Morgan (1963), Elwood (1966), Adebo, Udoji, Dotun Phillips Decree 46 (1988) and Ayida (19994)</p> <p>9.4. Assess the impact of these reforms on public admisitaration in Nigeria.</p> <p>9.5. Define "Federal Character"</p> <p>9.6 Analyse the implementation and impact of the Federal Character Policy in Nigeria's public service.</p>	<p>Ayida (19994)</p> <p>Assess the impact of these reforms on public admisitaration in Nigeria.</p>		<p>Ayida (19994)</p> <p>Assess the impact of these reforms on public admisitaration in Nigeria.</p>		
General Objective 10 - Indigenisation in Nigeria.						
15	<p>10.1. Define indigenisation</p> <p>10.2. Explain the objectives of indigenisation</p> <p>10.3. Analyse the Nigerian Indigenisation Decree</p> <p>10.4. Assess the level of success/failure of the Decree in 10.3. above.</p>	<p>Explain the objectives of indigenisation</p> <p>Analyse the Nigerian Indigenisation Decree</p> <p>Assess the level of success/failure of the Decree</p>	<p>Textbooks</p> <p>Journals</p>	<p>Explain the objectives of indigenisation</p> <p>Analyse the Nigerian Indigenisation Decree</p> <p>Assess the level of success/failure of the Decree</p>	<p>Questions and answers concerning indigenisation.</p> <p>Assignment questions and reference to relevant case law</p>	<p>Internet and Relevant Websites</p>

ASSESSMENT CRITERIA

Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

PRINCIPLES OF PURCHASING

PROGRAMME: ND IN Business Administration and Management			
Course: Principles of Purchasing	Code: BAM 117	Credit Hours:	3 hours 3 UNITS
Semester: 1	Pre-requisite:	Theoretical:	1 hours/week - 33%
		Practical:	2 hours/week - 67%
Course main Aim/Goal			
To understand the key principles and concepts of the purchasing function in a business organisation. To be aware of the need for the purchasing function.			
General Objectives:			
<ol style="list-style-type: none"> 1. Explain the purchasing function in a business organisation. 2. Purchasing - information sources and criteria to select suppliers. 3. Buying the Right Quantity and Quality. 4. Appreciate the key aspects of international purchasing 5. Know how the different approaches and techniques of purchasing used in buying different types of products/services. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: The Purchasing Function in a Business Organisation						
1-3	<p>1.1. Explain purchasing as a service function and proactive activity.</p> <p>1.2. Explain the organisation and structuring of purchasing</p> <p>1.3. Identify the relationship of purchasing to other functional areas</p> <p>1.4. Explain purchasing planning.</p>	<p>Explain purchasing as a service function and proactive activity.</p> <p>Explain the organisation and structuring of purchasing</p> <p>Identify the relationship of purchasing to other functional areas</p> <p>Explain purchasing planning.</p>	<p>Textbooks</p> <p>Journals</p>	<p>Explain purchasing as a service function and proactive activity.</p> <p>Explain the organisation and structuring of purchasing</p> <p>Identify the relationship of purchasing to other functional areas</p> <p>Explain purchasing planning.</p>	<p>Guide students using a relevant case study to examine the role and functions of purchasing</p>	<p>Internet and Relevant Websites</p>
General Objective 2: Purchasing - Information Sources and Criteria						
4-6	<p>2.1. Explain sourcing for consumables, capital goods and goods for resale.</p> <p>2.2. Consider the nature of the relationship with suppliers.</p> <p>2.3. Explain subcontracting and outsourcing</p> <p>2.4. Consider purchasing in the public sector.</p> <p>2.5. Explain the problems of buying services.</p>	<p>Explain sourcing for consumables, capital goods and goods for resale.</p> <p>Consider the nature of the relationship with suppliers.</p> <p>Explain subcontracting and outsourcing</p> <p>Consider purchasing in the public sector.</p> <p>Explain the problems of buying services</p>	<p>Textbooks</p> <p>Journals</p>	<p>Explain sourcing for consumables, capital goods and goods for resale.</p> <p>Consider the nature of the relationship with suppliers.</p> <p>Explain subcontracting and outsourcing</p>	<p>Guide students using a relevant case study to examine outsourcing and subcontracting</p> <p>Use internet sites and group work to examine the pros and cons etc.</p>	<p>Internet and Relevant Websites</p>
General Objective 3: Buying the Right Quantity and Quality of Goods						
7-9	<p>3.1. Explain issues in quality - quality control, quality assurance and value analysis.</p>	<p>Explain sourcing for consumables, capital goods and goods for resale.</p> <p>Consider the nature of the</p>	<p>Textbooks</p> <p>Journals</p>	<p>Identify the criteria for assessing supplier quality.</p> <p>Explain the techniques for</p>	<p>Guide students in the use of Value Analysis</p> <p>Students to solve</p>	<p>Internet and Relevant Websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>3.2. Identify the criteria for assessing supplier quality. Value Analysis.</p> <p>3.3. Explain the techniques of ensuring the right quantity - stock control, economic order quantities etc.</p> <p>3.4 Value Analysis and the evaluation of services /products</p>	<p>relationship with suppliers.</p> <p>Explain subcontracting and outsourcing</p>		<p>ensuring the right quantity - stock control, economic order quantities etc.</p>	<p>problems using value analysis.</p>	
General Objective 4: Appreciation of the Key Aspects of International Purchasing						
10-12	<p>4.1. Import and export purchasing. i.e. GATT, trade associations etc.</p> <p>4.2. Explain Nigerian and international organisations of significance with regard to international purchasing i.e. GATT, trade associations etc..</p> <p>4.3. Appreciate international trade arrangements - contract, factoring and exchange rates. 4.4. Consider the role of international trade specialists - consultants, agents, freight forwarders and specialist consultants and licensing issues.</p>	<p>Import and export purchasing. i.e. GATT, trade associations etc.</p> <p>Explain Nigerian and international organisations of significance with regard to international purchasing i.e. GATT, trade associations etc..</p> <p>Appreciate international trade arrangements - contract, factoring and exchange rates. Consider the role of international trade specialists - consultants, agents, freight forwarders and specialist consultants and licensing issues.</p>	<p>Textbooks</p> <p>Journals</p>	<p>Explain Nigerian and international organisations of significance with regard to international purchasing i.e. GATT, trade associations etc..</p>	<p>Guide students in the use of international and Nigerian websites explaining the role of national and international organisations. using a relevant case study.</p>	<p>Internet and Relevant Websites</p>
General Objective 5: Approaches and Techniques of Purchasing Used in Buying Different Products/Services						
13-15	<p>5.1. Dealing with late and faulty deliveries.</p> <p>5.2. Competitive tendering and methods of negotiation/bidding.</p> <p>5.3. Economic order quantities and</p>	<p>Dealing with late and faulty deliveries.</p> <p>Competitive tendering and methods of negotiation/bidding. Economic order quantities and quantity</p>	<p>Textbooks</p> <p>Journals</p>	<p>Dealing with late and faulty deliveries.</p> <p>Competitive tendering and methods of negotiation/bidding. Economic order quantities</p>	<p>Guide students on competitive tendering.</p> <p>Case study and role play for students to bid for a contract.</p>	<p>Internet and Relevant Websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	quantity discounts.	discounts.		and quantity discounts.	Pricing and re-order issues	
	5.4. Methods of re-ordering	Methods of re-ordering		Methods of re-ordering		

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

2ND SEMESTER

INTRODUCTION TO BUSINESS II

PROGRAMME: ND BUSINESS ADMIN AND MANAGEMENT			
Course: INTRODUCTION TO BUSINESS II	Code: BAM 121	Credit Hours:	3 hours
Semester: 2	Pre-requisite:	Theoretical:	1 hours/week - 33%
		Practical:	2 hours/week - 67%
Course main Aim/Goal			
The course is designed to enable the student understand the various operating elements in the practice of general business organizations.			
General Objectives:			
<ol style="list-style-type: none">1. Understand the basic principles of management2. Know the various sources of financing business3. Understand the roles of human resources department in business organizations4. Understand the basic functions of marketing in business practice5. Know the various production processes in business6. Understand different types of business risks and uncertainties.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the basic principles of management						
1-2	1.1 Explain levels of management. 1.2 Explain the various managerial roles - inter personal, informational and decisional. 1.3 Explain the principles of management 1.4 Identify the functions of managements.	<ul style="list-style-type: none"> • Explain the Levels of management and their managerial roles. • Explain the principle and functions of management 	Textbooks	Explain the principles of management Identify the functions of managements.	Guidance on the principles of management and the functions of managers Case study to examine how different managers function in different businesses	Internet and relevant websites. Information taken from the websites.
General Objective 2: Know the various sources of financing business						
3-4	2.1 Explain sources of finance-long and short term. 2.2 Evaluate the sources of finance. 2.3 Explain the securities market - Capital and money markets.	<ul style="list-style-type: none"> • Explain and evaluate the various sources of financing business. • Explain securities, market and their functions. • Give assignment 	Textbooks Publications	Sources of finance in business. Capital and Money Markets	Guidance on small business development and access to the money and capital markets. Assignment to investigate sources of finance for a new business venture	Internet and relevant websites.
General Objective 3: Understand the role of personnel management in business organizations						
5-6	3.1 Explain the functions of human resources management. 3.2 Explain manpower planning. 3.3 Explain the processes of staff recruitment, selection and placement.	<ul style="list-style-type: none"> • Explain human resources management and its functions. • Explain human resource planning and employment processes. 	Textbooks	Explain the process of staff recruitment selection and placement. Explain Job Analysis, description, specification and evaluation.	Using practical case study and personnel documents provide guidance on recruitment and job analysis etc. Role play to encourage students to apply for relevant jobs. Groups of employers and potential employees to simulate the selection process	Internet and relevant websites. Role Play Exercise

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	Explain Job Analysis - Job Description, Job Specification and Job evaluation.	• Explain job analysis.				
General Objective 4: Understand the basic functions of marketing in business practice						
7-9	<p>4.1 Define marketing.</p> <p>4.2 Explain marketing functions - merchandising, physical distribution and facilitating functions.</p> <p>4.3 Explain Marketing Mix elements:</p> <p>(i) Product (ii) Promotion (iii) Price (iv) Place</p>	<ul style="list-style-type: none"> • Explain marketing and its philosophy. • Explain the marketing functions. • Explain marketing mix 	Textbooks	<p>Explain functions merchandizing physical distribution and facilitating functions.</p> <p>Explain marketing mix: product, promotion, price place.</p>	<p>Explain Marketing functions and mix.</p> <p>Guidance on the importance of promotion and price.</p> <p>Working in pairs to identify a new product and develop a promotions strategy and calculate the price.</p>	Internet and relevant websites.
General Objective 5: Know the various production processes in Business.						
10-12	<p>5.1 Define Production</p> <p>5.2 Explain different production processes:</p> <p>i) Character Production ii) Time Productions iii) Nature of the Process - fabrication, analytic etc.</p>	<ul style="list-style-type: none"> • Explain production and different production processes. <p>2 Explain plant location and types of layout.</p>	Textbooks	<p>Explain plan location</p> <p>Explain plant layout and process layout.</p>	<p>Guidance on plant layout, systems and production processes.</p> <p>Conduct a class activity examining the role of information technology and computers in production</p>	<p>Internet and relevant websites.</p> <p>Guest speaker from highly computerised organisation to highlight changes due to IT</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	5.3 Explain plant location 5.4 Explain plant lay out, product lay out and process layout.					
General Objective 6: Understand the different types of business risk and uncertainties.						
13-15	6.1 Define business risk and uncertainty 6.2 Explain the various types of risks and their management in business. 6.3 Define Insurance. 6.4 Explain its importance in Business practice.	<ul style="list-style-type: none"> • Explain risk and its types. • Explain insurance and its importance to business • Conduct test. 	Textbooks	Explain the various types of risks and their management in business.	Guidance on the insurance required in high risk businesses. Identify the techniques of measuring risk and uncertainty Questions on risk and uncertainty	Internet and relevant websites.

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

BUSINESS AND MATHEMATICS II

PROGRAMME: HND IN BUSINESS ADMINISTRATION AND MANAGEMENT			
Course: Business and Mathematics 2	Code: BAM 122	Credit Hours:	3 hours 3 units
Semester: 2	Pre-requisite:	Theoretical: Practical:	2 hours/week - 67% 1 hours/week - 33%
Course main Aim/Goal			
The course is designed to provide the student with an in depth knowledge of Business Mathematics.			
General Objectives:			
<ol style="list-style-type: none">1. Comprehend the basic concepts of differential calculus and their applications.2. Understand the methods of integration.3. Comprehend sets permutation, combination and their application in counting.4. Understand binomial expansion and application in counting.5. Understand the basic idea of probability and its application in business.6. Understand linear programming, transportation models and their application to business			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Comprehend the Basic Concepts of Differential Calculus and Their application in Business						
1-3	<p>1.1 Define the limiting value of a function.</p> <p>1.2 Apply the limiting value of the slope of tangent line.</p> <p>1.3 Define the continuity of a function.</p> <p>1.4 Define differentiation as an incremental notation of function.</p> <p>1.5 Differentiate a function from first principles.</p> <p>1.6 State the formula for differentiation of a function, of products and quotient functions.</p> <p>1.7 Differentiate simple algebraic, trigonometric, logarithmic, exponential, hyperbolic, parametric, inverse and implicit functions.</p> <p>1.8 Obtain second derivative of a function.</p> <p>1.9 Explain the condition for turning point of a function.</p> <p>1.10 Distinguish between maximum values of a function of 2nd degree.</p>	<p>Explain limiting value of a function.</p> <p>Solve problems involving differential calculus.</p> <p>Sketch the maximum and minimum points of functions of 2nd degree.</p> <p>Give assignment.</p> <p>State the conditions for the maximum points and minimum simple multivariate function of three independent variables.</p> <p>Apply the above in concepts to:</p> <p style="padding-left: 40px;">Marginal concepts</p> <p style="padding-left: 40px;">Finding optimum cost, and</p> <p>Solving cost and profit problems in finance management.</p>	<p>Textbooks</p> <p>Graph paper</p>	<p>The limiting value function.</p> <p>Derive the general formulation for derivative.</p> <p>Solve problems using differential calculus.</p> <p>Sketch the maximum and minimum points of functions of 2nd degree.</p> <p>Give assignment.</p> <p>Apply derivatives to marginal concepts (maximum and minimum).</p> <p>Solving cost and profit problems in finance management.</p>	<p>Guide students on problem solving.</p> <p>Questions and applications of the key rules.</p>	<p>Internet and Relevant Websites.</p> <p>Internet and Relevant Websites.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>1.11 Sketch the maximum and minimum points of function of 2nd degree.</p> <p>1.12 State the conditions for the maximum points and minimum simple multivariate function of three independent variables.</p> <p>1.13 Apply the above in (1.12) concepts to:</p> <p>(i) Marginal concepts</p> <p>(ii) Finding optimum cost, and</p>					
General Objective 2: Understand the Methods of integration (definite and indefinite integration)						
4-5	<p>2.1 Define integration</p> <p>2.2. List the Methods of Integration</p> <p>2.3. Solve Problems using methods of integration both definite and indefinite integrals</p>	Solve Problems using methods of integration both definite and indefinite integrals	Textbooks	Solve Problems using methods of integration both definite and indefinite integrals	<p>Guide students to solve problems using definite and indefinite integrals.</p> <p>Students to answer problems</p>	Internet and Relevant Websites.
General Objective 3: Understand sets, permutation, combination and their application in accounting						
6-7	<p>3.1. Define the basic idea of set theory</p> <p>3.2. Define subsets, universal, permutation, disjoint and non-disjoint sets</p>	<p>Apply sets in counting</p> <p>Solve problems of permutation and combination.</p> <p>Apply permutation and combination in counting to business related problems</p>	Textbooks	<p>Solve Problems using methods of integration both definite and indefinite integrals</p> <p>Apply permutation and combination in counting to</p>	<p>Guide students to solve problems using definite and indefinite integrals.</p> <p>Students to answer problems</p>	Internet and Relevant Websites.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	3.3. State the laws of set 3.4. Use Venn diagrams to illustrate operations of set. 3.5. Apply sets in counting 3.6. Define permutation and combination. 3.7. List examples of permutation and combination 3.8. Solve problems of permutation and combination. 3. 9. Apply permutation and combination in counting 3.10 Use counting techniques in statistics.			business related problems Refer to relevant business scenarios to apply permutation and combination problems. The application of these methods in accounting	Explain examples of permutation and combination Conduct a test	
General Objective 4. Understand Binomial Expansion and its Application to Business						
8-9	4.1. Explain the meaning of binomial theorem 4.2. Define pascal triangle 4.3. Use binomial theorem in expanding $(x+2y)^8$ etc. 4.4. Find terms involving the power of X in the expansion $(x+2y)^8$ etc. 4.5. Apply the above concepts to business.	Use binomial theorem in expanding $(x+2y)^8$ etc. Find terms involving the power of X in the expansion $(x+2y)^8$ etc. Apply the above concepts to business.	Textbooks	Solve problems using methods of binomial expansion. And applying the concepts of binomial expansion to business related problems.	Guide students to solve problems using binomial expansion and its application to business. Students to answer problems	Internet and Relevant Websites.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 5: Understand the Basic Idea of Probability and its Application in Business						
10-11	5.1. Explain the concept of probability 5.2. Compute the probability of success or failure of an event. 5.3. State Bayes theorem 5.4. Apply the above concepts to business situations.	Compute the probability of success or failure of an event. Apply the concept of probability to business situations.	Textbooks Probability Tables	Solve problems using the concept of probability. Consider business related problems. Refer to websites and case studies involving probability	Guide students to solve problems using Bayes theorem and the concept of probability. Working in pairs to solve problems. To research relevant websites.	Internet and Relevant Websites
General Objective 6 Understand the Key Elements of Management Mathematics as Applied in Linear Programming and Network Analysis.						
12-15	6.1. Explain linear programming 6.2. Solve management problems with linear equations 6.3. Identify the different methods used to resolve linear programming problems. 6.4. Use graphical methods to resolve linear programming problems 6.5. Use the simplex method to resolve a linear programming problems. 6.6. Identify the advantages in graphical and simplex methods. 6.7. Explain a general transportation model.	Solve management problems with linear equations Use graphical methods to resolve linear programming problems Use the simplex method to resolve a linear programming problems.	Textbooks Graph Paper	Solve management problems with linear equations Use graphical methods to resolve linear programming problems Use the simplex method to resolve a linear programming problems.	Guide students to solve problems using linear programming Students to refer to business related case studies and to simple management problems Forecasting and sales figures etc. To research relevant websites. Conduct Test	Internet and Relevant Websites

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

PRINCIPLES OF ECONOMICS II

PROGRAMME: ND BUSINESS ADMIN.			
Course: PRINCIPLES OF ECONOMICS II	Code: BAM 124	Credit Hours:	3 hours 2
Semester: 2	Pre-requisite:	Theoretical:	1 hours/week - 33%
		Practical:	2 hours/week - 67%
Course main Aim/Goal			
The course is designed to provide the student with additional knowledge on the basic principles of economics			
General Objectives:			
<ol style="list-style-type: none">1. Know the concepts of money, financial institution and their role in the economy2. Understand the term "National Income" and its significance in the economy3. Understand the theory of International trade4. Understand the concept of economic development5. Understand the basic principles of public finance.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Know the concept of money, financial institution and their role						
1-3	<p>1.1 Explain the concept of money</p> <p>1.2 Explain demand and supply of money.</p> <p>1.3 Differentiate between Central Bank and other banks.</p> <p>1.4 Explain their historical development in Nigeria.</p> <p>1.5 Distinguish the functions of banks with reference to the Nigerian economy.</p> <p>1.6 Explain the role of other financial institutions and their sources of capital and credit.</p> <p>1.7 Explain the principles of investment and the role of stock.</p> <p>1.8 Explain the necessity for exchange in the capital market.</p>	<ul style="list-style-type: none"> • Explain the concept of money and its demand and supply. • Differentiate between CBN and other banks. • Explain the functions of banks and historical development of banking in Nigeria. • Describe other financial institutions and their sources of capital and credit. • Explain the nature and role of stock, capital market and principles of investment • Give assignment. 		<p>Explain the concept of money</p> <p>Explain demand and supply of money.</p> <p>Differentiate between Central Bank and other banks.</p> <p>Explain their historical development in Nigeria.</p> <p>Distinguish the functions of banks with reference to the Nigerian economy.</p> <p>Explain the role of other financial institutions and their sources of capital and credit.</p>	<p>Guide students on issues such as currency, barter and bearer cheques etc.</p> <p>Draw demand and supply curves for money</p> <p>Set problems based on changes in the value of the nira.</p> <p>Inflation and the value of money.</p> <p>Guidance on the role of the Money market and the Central Bank</p>	<p>Questions and mathematical problems involving the value of money</p> <p>Revision questions and a test on the functions of banks and the role of the Central bank.</p>
General Objective 2: Understand the term National Income and its significance						
4-6	<p>2.1 Define National Income</p> <p>2.2 Compute National Income using income, expenditure</p>	<ul style="list-style-type: none"> • Explain National Income and its significance. • Solve problems involving Computations of National 	<p>Textbooks</p> <p>Publications</p>	<p>Compute National Income using income, expenditure and output method.</p> <p>Compute consumption</p>	<p>Solve problem involving computations of National Income</p>	<p>Graph, Papers. Mathematical Set.</p> <p>Guide student to compute saving,</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>and output methods.</p> <p>2.3 Explain the problems of computing National Income.</p> <p>2.4 Determine the National Product.</p> <p>2.5 Explain the significance of National Income in the economy</p> <p>2.6 Compute consumption, saving and investment analysis in simple economic model.</p> <p>2.7 Explain the multiplier and accelerator concepts.</p>	<p>Income.</p> <ul style="list-style-type: none"> • Explain the concept of consumption, saving and Investment analysis in simple economic model. • Explain the multiplier and Accelerator concepts. • Conduct test. 	<p>Journal</p> <p>Calculator</p>	<p>savings and investment analysis in simple economic model.</p> <p>Explain the multiplier effect and accelerator concepts.</p>		<p>investment of simple economic model.</p>
General Objective 3: Understand the theory of International trade						
7-9	<p>3.1 Define international trade</p> <p>3.2 Explain the gains and constraints of international trade.</p> <p>3.3 Explain the balance of payments concepts.</p> <p>3.4 Explain fixed and variable exchange rates.</p> <p>3.5 Explain the activities of international institutions such as IMF, ECOWAS, IBRD, WTO, EXPORT Processing ZONE etc.</p>	<ul style="list-style-type: none"> • Explain international trade, its gains and constraints. • Explain the concepts of balance of payment, fixed and variable exchange rates. • Explain the activities of International institutions 	<p>Textbooks</p> <p>Journals</p> <p>Publications</p>	<p>Explain the balance of payments concepts.</p> <p>Explain fixed and variable exchange rates.</p> <p>Explain the activities of international institutions such as IMF, ECOWAS, IBRD, WTO, EXPORT Zone</p>	<p>Guidance on the case study - Utopia, a fictitious country with a fluctuating balance of payments deficit/surplus.</p> <p>Advice on the role of international institutions.</p>	<p>Internet case study - Utopia with questions based on different scenarios.</p> <p>Internet information on the key international orgs.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand the concept of economic development						
10-12	4.1 Define economic development 4.2 Explain the theories of economic development 4.3 Identify the stages of economic development. 4.4 Explain the impact of technology on economic development	<ul style="list-style-type: none"> • Explain economic development, its theories and stages. • Explain the impact of technology on economic development 	Textbooks Journals	Explain the theories of economic development Identify the stages of economic development. Explain the impact of technology on economic development	Advice and guidance on the theories of economic development. Sources of information regarding Nigeria. Regional and central government information. Advice on internet information re economy of Nigeria. Stage 1 of assessment to examine economy of Nigeria.	Arrange a talk by a state official, politician or business person. Identify the impact of new technology. Students working in pairs to research the web and suggest changes to economic policy.
General Objective 5: Understand the basic principles of public finance						
13-15	5.1 Explain government revenue and expenditure. 5.2 Explain deficit spending and budgetary surplus. 5.3 Explain effects of taxation on prices, micro-level, investment decision, and expected rates of returns, investment pricing and output in the public sector.	<ul style="list-style-type: none"> • Explain government revenue, expenditure, deficit spending, surplus and supplementary budget • Explain effects of taxation on prices, and the various concept of micro-level, investment decision, expected rates of return, investment, pricing and output in public sector. • Conduct test. 	Textbooks Journals Publications	Explain effects of taxation on prices, micro-level, investment decision, and expected rates of returns, investment pricing and output in the public sector.	Guidance on Stage 2 of the previous tasks - economy of Nigeria and macro economic policy. Advice on the use of taxation and fiscal measures and monetary policy etc.	Internet research on most recent public spending and income figures etc. Stage 2 questions using previous research and suggestions for change.

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

INTRODUCTION TO ENTREPRENEURSHIP

PROGRAMME: ND Office Technology and Management			
Course: INTRODUCTION TO ENTREPRENEURSHIP	Code: BAM 126	Credit Hours:	hours 3
Semester: 2	Pre-requisite:	Theoretical:	1 hours/week 33 %
		Practical:	2 hours/week 67 %
Course main Aim/Goal			
This course is designed to create general entrepreneurship awareness in the student with a view to inculcating in him the spirit of self-reliance.			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the basic concept of entrepreneurship 2. Understand the roles of entrepreneurship in personal and national growth and development 3. Know how to set business goals 4. Know how to identify business opportunities 5. Know how to draw single business plans. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: . Understand the basic concept of Entrepreneurship						
1-4	<p>1.1 Explain the terms:</p> <p>i) Entrepreneurship ii) Entrepreneur iii) Enterprise iv) Self Employment v) Wage Employment</p> <p>1.2 Compare:</p> <p>i) Wage Employment and Entrepreneurship ii) Self Employment and Entrepreneurship</p> <p>1.3 Identify the facilities and opportunities available for self employment.</p> <p>1.4 Identify successful entrepreneurs in Nigeria</p> <p>Evaluate the role of entrepreneurship in wealth creation.</p>	<p>Explain the terms related to entrepreneurship.</p> <p>ii. Compare wage employment and self employment with entrepreneurship.</p> <p>iii. Identify opportunities for self employment</p> <p>iv. Explain the role of entrepreneurship in wealth creation.</p> <p>v. Give assignment</p> <p>vi. Organize a visit to an entrepreneur's organization.</p>	Textbooks			
General Objective 2: Understand the roles of entrepreneurship in personal and national growth and development						
5-7	<p>2.1 Explain how entrepreneurship leads to the creation of:</p> <p>i) Self confidence ii) Self Expression iii) Wage Employment for others iv) Self Employment</p> <p>2.2 Identify resources and constraints of entrepreneurship.</p> <p>2.3 Explain how entrepreneurship leads to</p>	<p>Explain the role of entrepreneurship to national development.</p> <p>ii. Explain resources and constraints of entrepreneurship.</p> <p>iii. Explain the spirit of Achievement Motivation Test (AMT).</p> <p>iv. Invite a successful entrepreneur to give a talk</p>	Textbooks	Explain the role of computer and information technology in entrepreneurship	<p>Explain with the aid of a computer and application packages:-</p> <p>E-mail</p> <p>Internet, website</p> <p>Create:</p> <p>Spreadsheet</p>	<p>Computer and accessories</p> <p>Lotus 123</p> <p>Dbase</p> <p>Internet facility</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>import substitution and utilization of local resources.</p> <p>2.4 Explain how entrepreneurship leads to equitable distribution of industries.</p> <p>2.5 Explain the spirit of Achievement Motivation Test (A.M.T.)</p>	to the students			<p>Invoice</p> <p>Purchase order etc.</p>	
General Objective 3: Know how to set business goals						
8-10	<p>1 Evaluate strengths, weaknesses opportunities and threat (SWOT Analysis).</p> <p>3.2 Explain the personal characteristics of an entrepreneur.</p> <p>3.3 Explain the Entrepreneurial Tasks:</p> <p style="padding-left: 40px;">i) Leadership ii) Decision-making iii) Business Planning iv) Time Management</p> <p>Self Management</p>	<p>Explain SWOT analysis and relate it to the organization visited.</p> <p>ii. Explain characteristics of an entrepreneur.</p> <p>iii. Explain the entrepreneurial tasks.</p> <p>iv. Conduct Test</p>	Textbooks	Explain the Entrepreneurship	<p>Demonstrate, using appropriate application package:</p> <p>Business planning</p> <p>Time Management etc.</p>	<p>Computer and accessories</p> <p>Lotus 123 package</p> <p>Text Book</p>
General Objective 4 Know how to identify business opportunities						
11-12	<p>1 Define business opportunity.</p> <p>4.2 Identify the process of product/service selection.</p> <p>4.3 State the process of exploring opportunities</p>	<p>Explain business opportunities and process of exploring them.</p> <p>ii. Explain the process of product/service selection</p>	Textbooks	Explain the process of exploring opportunities	<p>Demonstrate using appropriate application package.</p> <p>Product selection product tracking order tracking</p>	<p>Computer and accessories</p> <p>Dbase</p> <p>Lotus 123</p> <p>Text Book</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 5: Know how to draw simple business plans						
13-15	5.1 Define the concept of business plan. 5.2 Explain the process of preparing preliminary project proposal. 5.3 Explain the process of preparing a detailed) business plan. 5.4 Conduct a modest business plan on a selected venture (The written business plan should be assessed as part of the continuous assessment).	. Explain the concept of business plan and project proposal. ii. Guide students in preparing a modest business plan. iii. Give assignment.	Textbooks	Explain the process of preparing preliminary project proposal. Explain the process of preparing a detailed business plan. Conduct a modest business plan on a selected venture	Guide students in preparing preliminary project. Demonstrate, using appropriate packages. Sales forecasting Business plan Time sheet analysis Employee tracking Loan Amortization etc. Explore internet for: Company profile Product catalogue Product information URL Management	Computer complete with accessories and: Lotus 123 Dbase Internet connection Text book

ASSESSMENT CRITERIA			
Coursework %	Course test %	Practical %	Other (Examination/project/portfolio) %
	50		50

DATA PROCESSING I (INFORMATION TECHNOLOGY)

PROGRAMME: ND BUSINESS ADMIN AND MANAGEMENT			
Course: DATA PROCESSING I (Information Technology)	Code: BAM 125	Credit Hours:	6 hours
Semester: 2	Pre-requisite:	Theoretical: Practical:	2 hours/week - % 4 hours/week - %
Course main Aim/Goal			
<p>This course is designed to provide the student with the knowledge of the scope, limitations and possible applications and its impact of information technology in Business.</p>			
General Objectives:			
<ol style="list-style-type: none"> 1. Introduce students to ICT. 2. Understand computer operating systems and software. 3. Know the principles and methods of data processing. 4. Understand the principle of data management. 5. Understand the principles of data communications and its application 6. Identify and efficiently operate an office computer package (MS word Processing Applications). 			

Theoretical Content			Practical Content			
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Introduce students to Information Communication Technology						
1-3	<p>1.1 Define the Computer.</p> <p>1.2 Narrate the historical development of the Computer.</p> <p>1.3 Classify computer according to generation from the 1st to the 5th generations (and any other generation).</p> <p>1.4 Distinguish among analog, digital and hybrid computers.</p> <p>1.5 Explain the social implications of computers on society.</p> <p>1.6 List the benefits of computers to the society.</p> <p>1.7 Explain the various control measures to counter the disadvantages of using a computer.</p>	<ul style="list-style-type: none"> • Explain the contributions of Abacus, Pascal, Babbage, Holdout etc in the Development of the computer. • Explain Analog, digital and hybrid computers • Distinguish between computer and calculator. • Enumerate some of the tasks that can be undertaken by a computer: <p>Scientific &, engineering calculation architectural and</p>	<p>Computer & Accessories, software on a maximum of two (2) students to one (1) computer set.</p> <p>2. Textbooks.</p>	<p>Explore the impact of ICT in a modern working environment</p> <p>List and show the computers main functions</p>	<p>Show graphically the computers evolution.</p> <p>Students to demonstrate an understanding of new technology.</p> <p>Discuss the use of a computer in relation to other forms of new technology.</p>	<p>Internet and Relevant Websites</p> <p>Pictures</p> <p>Examples</p> <p>Posters and Diagrams.</p> <p>Old and new computer equipment</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 2: Understand Computer Operating Systems and Software						
4-6	<p>2.1 Describe the computer hardware configuration.</p> <p>2.2 Identify the basic components of a computer.</p> <p>2.3 Describe the unit of memory storage.</p> <p>2.4 Describe the computer software.</p> <p>2.5 Distinguish between systems software and Applications software.</p> <p>2.6 Distinguish between software and hard ware.</p> <p>2.7 Explain Microsoft Window.</p> <p>2.8 Demonstrate the use of all the items in the desktop</p> <p>2.9 Perform operation using warm and cool booting</p> <p>2.10 Demonstrate the use of task bar and the start button</p> <p>2.11 Demonstrate the use of the features of window</p>	<p>(i) Describe the essential components of a computer: The central processing unit and operation, the internal memory (RAM), secondary storage (magnetic disks), Input/Output units and standard device keyboard/video monitor,</p> <p>(ii) Describe how these components communicate through buses: the address bus, the control bus and the data bus.</p> <p>(iii) Enumerate types of systems software and describe briefly their purpose: Operating system, Network operating system, I/O interfaces (drivers), Translators and utilities such as text editors etc.</p> <p>(iv) Enumerate types of Application software and describe briefly their purpose:</p>	<p>Computer & Accessories, and software on a maximum of two (2) students to one (1) computer set.</p> <p>2. Text Books.</p>	<p>Identify how to access a computer system using a Windows operating system.</p> <p>Enumerate types of systems software and describe briefly their purpose: Operating system, Network operating system, I/O interfaces (drivers), Translators and utilities such as text editors etc.</p> <p>Enumerate types of Application software and describe briefly their purpose: Word processors, spread sheets, presentation packages, graphics packages, database management system, computer aided design, accounting packages etc.</p> <p>Demonstrate to students how computer works,</p>	<p>Show how to use : Programme Manager</p> <p>Open/Close the Window</p> <p>Load application software</p> <p>Button bars, scroll bars and menu bars</p> <p>Exploring main menu contents and Minimising and closing windows.</p> <p>Working in teams complete a task using Windows software.</p> <p>Demonstrate to students how computer works,</p> <p>Give assignment.</p>	<p>Internet and Relevant Websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	2.12 Demonstrate different ways of logging on to window.					
General Objective 3: Know the principles and methods of data processing						
7-9	<p>3.1 Define Data processing.</p> <p>3.2 Explain the methods of data processing.</p> <p>3.3 Explain the stages of data processing.</p> <p>3.4 Explain the various types of data processing techniques.</p>	<p>Describe the term data processing through simple example; Manual, Mechanical and Electronic methods.</p> <p>Describe the stages; original, Input, processing, output and storage of data.</p> <p>Describe the Techniques; Batch processing,</p> <p>Real-time processing, time sharing on-line</p> <p>Data processing, and distributed processing, etc.</p>	<p>1. Computer & Accessories, on a maximum of two (2) students to one (1) computer set.</p> <p>2. Text Books.</p>	<p>Understand data processing through simple examples by describing the input, processing output and storage of data.</p> <p>Understand batch processing real processing, time sharing etc.</p>	<p>Demonstrate how to perform these operation on a computer.</p>	<p>Computer workshop</p> <p>Internet and Relevant Websites</p>
General Objective 4: Understand the principles of data management						
10-12	<p>4.1 Explain the various methods of data collection.</p> <p>4.2 Explain the various methods of data preparation.</p> <p>4.3 Explain the various methods of data validation.</p> <p>4.4 Explain methods of</p>	<p>Describe methods of collecting data: source documents produced clerically, data electronic machinery: bar code, punched cards, direct data entry from cash registers, ink character recognition, magnetic ink character recognition, optical mark recognition.</p> <p>(ii) Describe data transmission: physically in the form of documents (which may be machine readable, human readable or both); electronically over phone lines, by wireless, using</p>	<p>1. Computer & Accessories, on a maximum of two (2) students to one (1) computer set.</p> <p>2. Text Books.</p> <p>3. Internet facility</p>	<p>Explain methods of data, data transmission, data storage, data protection, compute viruses etc.</p> <p>Describe data transmission: physically in the form of documents</p> <p>Describe data storage including the physical storage in filing systems, card indexes, and electronic storage in computer files using auxiliary devices.</p>	<p>Demonstrate how to perform these operations using the computer.</p> <p>Visit a large organization to observe their data management and storage systems</p> <p>Group work to examine data transmission and data</p>	<p>Computer workshop</p> <p>Internet and Relevant Websites</p> <p>Internet and Relevant Websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>transmitting data.</p> <p>4.5 Explain the methods of data storage.</p> <p>4.6 Explain the need for data protection.</p>	<p>computer networks, internet, etc.</p> <p>(iii) Describe data storage including the physical storage in filing systems, card indexes, and electronic storage in computer files using auxiliary devices.</p> <p>(iv) Describe data protection using physical control of access to computer systems, the use of passwords and log-on names, directory and file controls, data encryption.</p> <p>(v) Explain computer viruses and the need to protect computer systems from invasion by virus.</p>		Describe data protection using physical control of access to computer systems, the use of passwords and log-on names, directory and file controls, data encryption.	<p>storage systems</p> <p>A report to explain computer viruses and the need to protect computer systems from invasion by virus.</p>	
General Objective 5: Understand the Principles of Data Communication and its Application						
13-15	<p>5.1 Explain Data Communication.</p> <p>5.2 Explain Data Transmission.</p> <p>5.3 Explain Internet, E-Mail, E-Commerce, etc.</p> <p>5.4 Demonstrate the use of 5.3 above</p>	<p>i) Describe telecommunication.</p> <p>(ii) Explain different methods of data transmission.</p> <p>(iii) Describe the nature of electronic communication in business.</p> <p>(iv) List the advantages and disadvantages of 5.3.</p> <p>(v) Demonstrate the use of 5.3. (i)</p> <p>(vi) Carry out a visit to internet café.</p>	<p>1. Computer & Accessories, on a maximum of two (2) students to one (1) computer set.</p> <p>2. Text Books.</p>	Explain data transmission and electronic comm.. in business.	Use computer to show the various methods.	Computer Workshop.

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

PRINCIPLES OF ACCOUNTS II

PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: PRINCIPLES OF ACCOUNTS II	Code: ACC 121	Credit Hours:	60 hours 4.0
Semester: SECOND SEMESTER	Pre-requisite: ACC 111	Theoretical:	1 hours/week - 25%
		Practical:	3 hours/week - 75%
Goal: This course is designed to enable the student understand the application of accounting principles to specific business transactions.			
GENERAL OBJECTIVES:			
On completion of this module the students should be able to:			
1.0 Understand Control Accounts.			
2.0 Know the different methods for the collection of data for Final Accounts from incomplete records.			
3.0 Understand manufacturing accounts.			
4.0 Understand the accounts of non-trading organization.			
5.0 Understand Partnership Accounts.			
6.0 Understand the preparation of simple Company's Final Accounts.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand Control Accounts.						
1-2	1.1 Define Control Accounts. 1.2 Explain the need and uses of control accounts in a business enterprise.	(i) Explain Debtors and Creditors control/accounts. (ii) Prepare Control Accounts and state their uses.	Overhead projector Worked examples	1. Demonstrate the need for control account in business enterprises. 2. Prepare final accounts of enterprise from incomplete records.	State the uses of control account. Students to carry out preparation of final account from incomplete records manual or electronically using a case study exercise.	Accounting packages. Spreadsheets.
General Objective 2: Know the different methods for the collection of data for Final Accounts from incomplete records.						
3-5	2.1 Explain the term incomplete records as distinct from complete records. 2.2 State and explain the different methods of collecting data for the preparation of final accounts from incomplete records. 2.3 Prepare the final account of an enterprises from incomplete records.	(i) Describe incomplete records. (ii) Differentiate single Entry bookkeeping from incomplete records. (iii) Explain causes of incomplete records. (iv) Prepare final accounts from incomplete records.	Overhead projector Worked examples	1. Demonstrate the need for control account in business enterprises. 2. Prepare final accounts of enterprise from incomplete records	State the uses of control account. Students to carry out preparation of final account from incomplete records manually or electronically using a case study exercise.	Accounting packages. Spreadsheets.
General Objective 3: Understand manufacturing accounts.						
6-7	3.1 Distinguish between manufacturing account and trading account. 3.2 Explain the details that will appear in such account. 3.3 Prepare a manufacturing account format. 3.4 Prepare simple account of manufacturers, valuation of stock and work in progress of such organizations.	(i) Explain manufacturing account and its components. (ii) Illustrate with examples the preparation of final accounts of a manufacturing enterprise.	Overhead projector Worked examples	1. Determine prime cost overhead. 2. Produce a format for a manufacturing account.	Display graphically preparation of final accounts of a manufacturing enterprise manually or electronically.	Spreadsheets Accounting packages. Flipchart. Case study exercise.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand the accounts of non-trading organizations.						
8-10	<p>4.1 Explain a receipts and payments account.</p> <p>4.2 Prepare a simple receipts and payments account.</p> <p>4.3 Differentiate Income and expenditure account from a receipts and payments accounts.</p> <p>4.4 Prepare an income and expenditure account from a receipts and payment accounts.</p> <p>4.5 Distinguish between the records of a sole proprietor and that of non-trading organization.</p> <p>4.6 Prepare the accounts of non-trading organization.</p>	<p>(i) Explain Receipt and Payment Accounts.</p> <p>(ii) Prepare the final accounts of a non-trading organization.</p> <p>(iii) Compare the final accounts of non trading organization with that of a sole proprietor.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Prepare the accounts of mosques, churches and clubs.</p>	<p>Direct students to prepare, using a computer spreadsheet, the accounts of non-profit making organizations using a case study exercise.</p>	<p>Accounting packages.</p> <p>Spreadsheets.</p> <p>Flipcharts.</p>
General Objective 5: Understand Partnership Accounts.						
11-13	<p>5.1 Explain the relationship that can appropriately be described as a partnership.</p> <p>5.2 Explain the nature of partnership agreement.</p> <p>5.3 Interpret the law relating to the partnership business.</p> <p>5.4 Determine each partner's share in the relationship through the preparation of partnership</p>	<p>(i) Explain the law relating to partnership, its formation and accounting procedures.</p> <p>(ii) Illustrate the preparation of partner's profit and loss appropriation account, current accounts, capital accounts and balance sheet.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Prepare partnership final accounts reflecting partners salaries interest on capital drawings and share of profit.</p>	<p>Direct and observe the students preparing final accounts of a partnership using a case study example.</p>	<p>Spreadsheets</p> <p>Accounting packages.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>profit and loss appropriation accounts at the end of each financial year.</p> <p>5.5 Compute and make correct ledger entries relating to the interest due to the partners on their drawings.</p> <p>5.6 Explain why interest should be allowed either on the partner's capital or drawing balances.</p> <p>5.7 Explain the differences in approach between accounting for a partnership where the partners capitals are fixed and where they are not.</p>					
General Objective 6: Understand the preparation of simple company's final accounts.						
14-15	<p>6.1 Prepare appropriation account of a Limited Liability company.</p> <p>6.2 Distinguish the appropriation account of a Limited Liability Company from that of a partnership.</p> <p>6.3 Prepare a simple Balance Sheet of a Limited Liability Company.</p>	<p>(i) Explain the preparation of the appropriation account and Balance Sheet of a Limited Liability Company.</p> <p>(ii) Prepare the appropriation account and Balance Sheet of a Limited Liability Company.</p>		1. Prepare the final accounts of companies.	Direct and observe the students preparing the final accounts of Limited Liability Companies.	<p>Spreadsheets</p> <p>Accounting packages.</p> <p>Flipcharts.</p> <p>Sample companies audited accounts.</p>

ASSESSMENT CRITERIA			
Coursework	Course test	Practical	Other (Examination/project/portfolio) 50%
25%	%	25%	

INTRODUCTION TO SOCIAL PSYCHOLOGY

PROGRAMME: ND BUSINESS ADMIN. AND MANAGEMENT			
Course: INTRO. TO SOCIAL PSYCHOLOGY	Code: BAM 123	Credit Hours:	3 hours
Semester: two	Pre-requisite:	Theoretical:	1 hours/week - 33%
		Practical:	2 hours/week - 67%
Course main Aim/Goal			
<p>The course is designed to enable the student understand the dynamics of human behaviour in order to be able to adjust to situations and work effectively with others.</p>			
General Objectives:			
<ol style="list-style-type: none"> 1. Appreciate the basis of human behaviour 2. Know the development of behaviour 3. Understand the principles of personality development 4. Know the processes of learning 5. Understand human emotions 6. Comprehend the processes of attitude formation and change 7. Know the psychological effects of health. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Appreciate the basis of human behaviour						
1-2	1.1 Define Psychology 1.2 Trace the development of psychology as efforts to understand human behaviour. 1.3 Explain methods of studying human behaviour. 1.4 Explain the interplay between psychology and other social sciences - Sociology, Economics, etc. 1.5 Identify motives for behaviour (drives, needs, instincts, etc.)	<ul style="list-style-type: none"> • Explain psychology and its historical development. • Explain methods of studying human behaviour. • Describe the relationship of psychology to other social sciences. • Explain motives for human behaviour. 	Textbooks	Explain methods of studying human behaviour. Identify motives for behaviour (drives, needs, instincts, etc.)	Explain self evaluation exercise for students - what motivates them? Consider aspects of behaviour that is important for motivation and perception. Guidance on the use of case studies	Case studies on personal motivation Self Evaluation Questionnaire.
General Objective 2: Know the development of behaviour						
3-4	2.1 Define cognitive development 2.2 Explain personality development. 2.3 Define self-concept. 2.4 Explain socialization and its agents. 2.5 Explain the states of development - infancy, adolescent and puberty. 2.6 Explain perception.	<ul style="list-style-type: none"> • Explain the concepts: cognitive development, personality and self. • Explain socialization and its agents. • Explain stages of development. • Demonstrate perception using pictures. • Give assignment 	Textbooks Pictures	Explain the states of development - infancy, adolescent and puberty. Explain perception. Explain personality development	Use pictures to perception and stages of development	Take the student to a festive home and study development of behaviour.

Theoretical Content			Practical Content			
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Understand the principles of personality development						
5-6	3.1 Define personality. 3.2 Explain models of personality 3.3 Explain behaviourism.	<ul style="list-style-type: none"> • Explain personality and its models. • Explain behaviourism • Conduct test. 	Textbooks		Guide the students to apply the models of personality on their behaviour	
General Objective 4: Know the process of learning						
7-8	4.1 Define learning. 4.2 List types of learning 4.3 State methods of learning	<ul style="list-style-type: none"> • Explain learning theories 	Textbooks	Define learning. List types of learning State methods of learning	Apply learning theories to real life situation using animals or human beings.	Use internet to obtain real life situations
General Objective 5: Understand human emotions						
9-10	5.1 Define emotion. 5.2 Define types of emotion	<ul style="list-style-type: none"> • Explain emotion and part of the brain that controls emotions. • Explain types of emotions. 	Textbooks Diagrams of human brain.	Define emotion. Define types of emotion	The students should undertake a visit a psychiatric institution for practical exposition to emotion	Use of arranged visit - planned development
General Objective 6: Comprehend the process of attitude formation and change						
11-12	6.1 Explain attitude formation 6.2 Identify the components of attitude. 6.3 Explain change of attitudes. 6.4 Define motivation. 6.5 Explain theories of motivation.	<ul style="list-style-type: none"> • Explain attitude formation and its components. • Describe causes of change in attitude. • Explain the various motivational theories. 	Textbooks	Identify the components of attitude. Explain change of attitudes. Define motivation. Explain theories of motivation.	Guidance on the link between attitude and motivation. Reference to theories of motivation. Use of an attitude survey.	Use of business scenarios and problems to identify the impact of poor attitude and low motivation. Problem solving activities.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 7: Know the psychological effects of health						
13-15	7.1 Define health	• Explain health.	Textbooks	Explain causes of ill health.	Invite a para-medical staff to deliver a lecture on ill health, fatigue, frustration etc.	
	7.2 Explain causes of ill health.	• Explain causes of ill health and their manifestations		Explain fatigue, frustration and interest		
	7.3 Explain fatigue, frustration and interest	• Explain psycho-social factors in health.		Explain psycho-social factors in health (poverty hunger)		
	7.4 Explain psycho-social factors in health (poverty hunger)	• Conduct test.				
	7.5 Explain coping mechanism, (relaxation therapy, behaviour modification).					

ASSESSMENT CRITERIA

Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

TECHNICAL ENGLISH I

PROGRAMME: ND Office Technology and Management			
Course: Technical English I	Code: OTM 112 (GNS 101-102)	Credit Hours:	4 hours
Semester: 1	Pre-requisite O/L Credit in English	Theoretical:	2 hours/week - 50%
		Practical:	2 hours/week - 50%
<p>Course main Aim/Goal: This course is designed to enable the student acquire the necessary language and communication skills which will enable him/her to use the English Language in a business environment and to know the techniques of correspondence.</p> <p>General Objectives:</p> <ul style="list-style-type: none"> 1.0 Develop appropriate study skills in English Language. 2.0 Know the nature of language and the basic rules of grammar. 3.0 Appreciate literary works in English. 4.0 Understand the concept of communication. 5.0 Know how to make oral and written presentations. 6.0 Know the rules of comprehension and interpretation. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1.0: Develop appropriate study skills using English Language.						
1-2	1.1 Understand the principles of good note taking and making techniques in English.	Explain the necessity for acquiring good note-making/making techniques in English.	-Flip charts -Felt pen -Textbooks -Workbooks -Close-circuit TV	Demonstrate good note-taking skill in English.	Provide assignments on note taking.	-Flip charts -Felt pen -Textbooks -Workbooks
	1.2 Understand method of note taking/making English.	Show methods of note-taking/making in English.	Model notes	List methods of note-taking/making in English.	Provide sources of information on note-taking/making.	-Library -Internet
	1.3 Identify sources of library information.	Expose students to sources of library information in English.	Library Dictionary, reference books, etc	Classify sources of library information.	Refer students to sources of library information.	Sections of Library -Internet
	1.4 Identify information in the sources listed in 1.3.	Discuss with students how to locate the sources listed in 1.3.	As in 1.3	Locate information in the sources listed in 1.3.	Guide students in locating the sources listed in 1.3.	As in 1.3
	1.5 Identify good reading habits in English.	Discuss the principles of good reading habits.	Class handouts	-Apply good reading habits	Set tasks and supervise activities	-Newspapers -Textbooks -Magazine - Selected Novels

		Theoretical Content			Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources	
General Objective 2.0: Know the nature of language and the basic rules of grammar.							
3-6	2.1 List the characteristics of language.	Explain the concept of language Textbooks	Textbooks				
	2.2 Appreciate the four language skills - speaking listening, writing, & reading.	Discuss the four language skills.	Handouts	Role playing in the four language skills.	Supervise the students' activities.	Audio tapes Radio Video recorder Cd-rom	
	2.3 Understand the functions of language.	Explain the functions of language.	As in 2.2 above.	Discuss the functions in groups.	As in 2.2 above.	As in 2.2 above.	
	2.4 List the uses of English Language in Nigeria.	Explain the uses of English Language in Nigeria eg as the language of Research, government, business, etc.	Resource persons from government, business, research, etc	Role playing as researchers, government officials, business, etc.	Evaluate students' activities.		
	2.5 Understand grammar and parts of speech.	Explain grammar and parts of speech.	Handouts				
	2.6 Understand the use of part of speech in sentences.	Analyse the use of parts of speech in sentences.	Demonstration tapes.	Work on the assigned exercises.	Provide exercise as parts of speech.	Textbooks Workbooks and related materials.	
	2.7 Identify common errors in the use of parts of speech.	Explain what constitute errors in the use of parts of speech.	Class handouts Examples	Correct common errors in the use of parts of speech.	Provide passages containing common errors in parts of speech.	Passages, Extracts Speech's	
	2.8 Understand correct synthetic arrangement and punctuation marks.	Demonstrate to students correct synthetics arrangement and punctuation marks.	Handouts Examples	Construct sentences with correct syntactic arrangement and punctuation.	Set activities and provide feedback	As in 2.7 above.	
	2.9 Appreciate idioms, figures of speech, and offices.	Explain idioms, figures of speech and affixes.	As in 2.7 above.	Construct sentences to illustrate idioms, figures of speech and affixes.	Set activities and provide feedback	As in 2.7 above.	

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3.0 Appreciate literacy works in English.						
7-8	Understand the meaning and stages of development of literature.	Define and trace the development of literature.	Literary materials. Handouts			
	Classify the literary game.	Different between the literacy genres.	Classical and modern literary works.	Analyse the characteristics of different literacy genres.	Supervise the students activity.	Class handouts Selected literary examples
	Appreciate the terminology and functions of literature.	Explain the terminology and functions of literature such prose and fiction in terms of eg plot, setting, characterisation, etc.	As in 5.2 above	Differentiate among the following - fiction, prose, plot, setting characterisation etc.	Evaluate students activity.	Role playing of the characters.
General Objective 4.0: Understand the concept of communication.						
9-10	Define and outline the process of communication.	Define and analyse the process of communication.	Textbooks, Charts, etc.			
	List the purpose of communication.	Analyse the purposes of communication	As in 4.1 above.			
	Differentiate between communication and language.	Explain the relationship between communication and language.	As in 4.1 above.	Identify barriers to effective communication at various levels.	Evaluate students work.	Handouts
	Appreciate the impact of interference on communication at various levels.	Explain the impact of interference on communication at various levels eg phonological, syntactic, etc.	Telephone receivers, Radio Television, etc.	Group discussion	Module the students discussion. Role plays	
	Appreciate code mixing, code switching, and dissonance in communication.	Explain code mixing code switching and dissonance in communication.	Class handouts Graphic examples			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 5.0: Know to make oral and written presentations.						
14-15	5.1 List the organs and functions of speech.	Label and describe the functions of the organs of speech.	Class handouts	a. Label organs of speech. b. Classify functions of organs of speech.	Guide the students.	Handouts Oral and written speeches.
	5.2 List the phonemes of English.	Explain the phonemes of English.	Handouts	Produce correctly each of the phonemes enumerated by the teacher.	Guide the students.	
	5.3 Appreciate the different sound contrast as demonstrated by the teacher.	Distinguish between the different sound contrasts in the consonantal and vowel systems of English Language through correct pronunciation.	Sound tracts eg video, audio, etc	Pronounce the different sound contrasts in English Language.	Evaluate students work.	
	5.4 Note the principles of effective speaking.	Explain principles of effective speaking viz, correct use of stress, rhythm, and intonation pattern.	Handouts	Give short speeches eg welcome address, stories, vote of thanks, etc.	Illustrate techniques of effective speaking.	
	5.5 List the various types of correspondence.	Explain and illustrate the various types of correspondence, eg letter, memo, notices, etc.	Models of formal and informal letters, memo, notices, etc.	Write formal and informal letters, memos and notices.	Evaluate students' work.	
General Objective 6.0: Know the rules of comprehension and interpretation.						
	6.1 Recognise the idea in a given passage as distinct from details.	Explain the concept of main idea and differentiate it from details.	Selected passages from relevant texts.	a. Identify main idea in a given passage. b. Distinguish between main idea and details.	Group work. Guide students in their work.	Selected passages handouts
	6.2 Note the use of main idea in anticipating details.	Explain the use of main idea in anticipating specific details.	As in 6.1 above.	Predict specific details from main idea.	Evaluate students work.	
	6.3 Appreciate the use of context clues in comprehension.	Explain how to use context clues such as definitions, restatements, and examples to aid comprehension.	As in 6.2 above	Draw conclusions from available information.	Guide and evaluate students work.	

ASSESSMENT CRITERIA			
Coursework	Course test	Practical	Other (Examination/project/portfolio)
%	%	%	%
30		30	60

3RD SEMESTER

PRINCIPLES OF MANAGEMENT I

PROGRAMME: ND BUSINESS ADMIN AND MANAGEMENT			
Course: PRINCIPLES OF MANAGEMENT I	Code: BAM 211	Credit Hours:	3 hours
Semester: ONE	Pre-requisite:	Theoretical: Practical:	1 hours/week 33% 2 hours/week 67%
Course main Aim/Goal			
To enable the student acquire background knowledge of the historical evolution of management thought and to introduce them to basic managerial principles and techniques.			
General Objectives:			
<ol style="list-style-type: none">1. Know the nature and scope of management2. Know the historical background of management3. Understand the responsibilities of a manager4. Understand the management function of Planning5. Understand the management function of organizing6. Understand the management function of co-ordinating7. Understand the management function of controlling.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Know the nature and scope of management						
1-2	1.1 Define Management. 1.2 Explain the nature and scope of Management 1.3 Explain objectives of Management. 1.4 Explain the functions of Management.	Explain the nature, scope and objectives of management. Explain the functions of management with examples	1) Textbooks 2) Management Journals	Learn from a functional organization how objectives are formulated. Apply the functions of management to a known organization.	Guide the student to source formulation of objectives and functions of management from the internet.	Internet Relevant websites
General Objective 2: Know the historical background of Management						
3-4	2.1 Explain the evolution of Management thought including contributions made by Frederick Taylor, Henri Fayol etc. 2.2 Know Explain the various schools of Management thought.	Explain the contributions Babb-age, Taylor etc to the development of management	Textbooks	Relate the theories of management to the success story of an existing organization.	Show through the internet or management film the application of management thought to real life situation.	Internet Relevant websites
General Objective 3: Understand the responsibilities of a manager						
5-6	3.1 Explain who a manager is 3.2 Explain the roles and responsibilities of a manager	Explain who a manager is, his roles and responsibilities	1) Textbooks 2) Journals 3) Publications	Explain whom a manager is, his qualities and the varying nature of his job.	Invite a practical Manager to educate the student on his roles and responsibilities in his organization.	Internet Relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand the management function of planning						
7-8	4.1 Define Planning.	Explain planning, its types, process and the need for planning.	1) Textbooks	Explain from a functional organization how planning has led to its success noting the effect of the different types of planning.	Guide the student to learn the application of planning process through the internet.	Internet Relevant websites
	4.2 Explain the need for Planning.		2) Journals			
	4.3 Explain types of plan.	Explain with examples tools of management planning.	3) Publications			
	4.4 Explain the planning process.					
	4.5 Identify tools of management planning.	Conduct Test.				
General Objective 5: Understand the Management Function of Organizing						
9-10	5.1 Define organizing.	Explain organizing as a function	1) Textbooks	Use practical illustrations to explain organizing, its functions and process	Demonstrate using diagrams the various organizational structures.	Internet Relevant websites
	5.2 Explain the need for organizing.	Explain its process and the need for organizing.	2) Journals			
	5.3 Explain the process of organizing.	Explain organization as a basic structure using diagram	3) Publica			
	5.4 Define a basic organizational structure.					
General Objective 6: Understand the Management function of Co-ordinating						
11-12	6.1 Explain the nature of co-ordination.	Explain co-ordination, its nature, process and the need for it.	1) Textbooks	Explain how to co-ordinate using net-working and its benefits.	Invite a co-ordinator of an existing programme to lecture the students.	Internet Relevant websites
	6.2 Explain the need for co-ordination.	Explain how to co-ordinate human, material, financial	2) Journals			
	6.3 Identify the major areas of co-ordination namely: Human		3) Publications - Management			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	General Objective 7: Understand the management of Control					
13-15	7.1 Define the concept of control in Management. 7.2 Explain the need for control. 7.3 Identify the elements of control. 7.4 Identify major control techniques. 7.5 Explain the limitations of the control function.	Explain the concept of control, its technique, elements and its needs in the organization. Explain its limitation. Show students relevant management films. Conduct test.	1) Textbooks 2) Journals 3) Publications 4) Management films	Practicise to the students how to control an organization using the major control techniques with their limitations	Show management films relating to control Show how to use computers in control exercises. Use a relevant case study and spreadsheet	Internet Relevant websites

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/e....			

BUSINESS STATISTICS I

PROGRAMME: ND BUSINESS ADMIN			
Course: BUSINESS STATISTICS I	Code: BAM 212	Credit Hours:	hours 3
Semester: ONE	Pre-requisite:	Theoretical: Practical:	2 hours/week % 1 hours/week %
Course main Aim/Goal			
This course is designed to introduce the student to the nature and uses of elementary statistical data and techniques.			
General Objectives:			
<ol style="list-style-type: none">1. Understand the nature of statistical data and their importance2. Know the problems of collection of statistical data3. Understand basic sampling methods.4. Understand the organisation of statistical data5. Understand the analysis of statistical data6. Understand the elementary concepts of probability distributions.7. Understand the uses of regression and correlation analysis.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the nature of statistical data and their importance						
1	1.1 Explain what is meant by Statistics. 1.2 Explain the uses of statistics. 1.3 Identify the importance of statistical data.	<ul style="list-style-type: none"> • Explain statistics and its uses. • Explain statistical data and its importance. 	Textbooks	Explain the uses of statistics. Identify the importance of statistical data.	Guidance on the use and importance of statistics in business.	Internet based research - recent statistics
General Objective 2: Know the problems of collection of statistical data						
2-3	2.1 Enumerate the reasons for collection of data. 2.2 Identify sources of data. 2.3 Explain the methods of data collection. 2.4 Design questionnaires 2.5 Identify the problems and types of errors that arise in data collection.	<ul style="list-style-type: none"> • Explain the sources and methods of data collection. • Guide students in designing questionnaire. • Explain problems and errors associated with data collection. 	Textbooks	Design questionnaire for gathering information on simple business variables.	Guide students to prepare a questionnaire.	Business scenario - use of a services or shopping facility - design a questionnaire
General Objective 3: Understand basic sampling methods.						
4-5	3.1 Define sample and population 3.2 Explain the advantages of sample 3.3 Explain the random table. 3.4 Explain probability and non-probability sampling 3.5 Explain simple random	<ul style="list-style-type: none"> • Distinguish a sample from a population. • Explain the advantages and disadvantages of sampling. • Explain types of sampling. • iv. Solve problems in sampling 	Textbooks Random Number table.	Apply sampling techniques in solving business problem.	Guide students in using various sampling techniques.	Internet based business problem in Nigeria - statistics and use of sampling Questions

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	sampling. 3.6 Explain stratified sampling 3.7 Apply the above sampling methods to simple problems.					
General Objective 4: Understand the organization of statistical data						
6 -7	4.1 Construct frequency distribution. (i) Construct pie chart (ii) Construct bar charts. (iii) Construct histogram. (iv) Construct frequency Polygon.	<ul style="list-style-type: none"> • Construct a frequency distribution table. • Demonstrate how to construct a pie chart, bar charts, histogram and frequency polygon • Explain their application and uses. • Conduct test. 	Textbooks Mathematical sets Graph paper Colour pencils	Construct frequency distribution table. Construct various charts: pie, bar, histogram, frequency polygon.	Guide the students to construct various charts.	Textbooks, Mathematical set, Graph paper, Coloured paints.
General Objective 5: Understand the analysis of statistical data						
8-9	5.1 Explain the measures of location e.g. i) Arithmetic Mean ii) Geometric Mean iii) Mode iv) Median 5.2 Compute the above measures of location.	<ul style="list-style-type: none"> • Explain in details: <ul style="list-style-type: none"> a. measures of central tendency b. measures of location, and c. measure of dispersion 	Textbooks Calculators	Compute business variables involving measures of central tendency. Measures of dispersion.	Guide the students to compute measures of central funding and dispersion. Questions and Answers involving measures of location	Textbooks Calculator Questions and Answers for students. Business situations

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	5.3 Define the measures of: <ul style="list-style-type: none"> i) Variability ii) Mean Deviation iii) Variance iv) Standard Deviation v) Co-efficient of Variation 5.4 Explain the significance of the measures in 5.3 above .	<ul style="list-style-type: none"> • Solve problems involving the above. 				
General Objective 6: Understand the elementary concepts of probability distributions.						
10-11	6.1 Define <ul style="list-style-type: none"> i) Set ii) Sub-set iii) Union iv) Intersection v) Complement of set 6.2 Explain the application of venn diagrams. 6.3 Explain the basic ideas of: <ul style="list-style-type: none"> i) Probability ii) Sample space iii) Events 	<ul style="list-style-type: none"> • Explain set and its properties. • Explain the application of Venn diagrams • Explain the concept of probability and its laws. • Explain binomial, poisson and normal distribution given relevant formulae. • Solve problems involving 'iv' above (i) vi. Give Assignment. 	1) Textbooks. 2) Statistical 3) Tables	Compute business variables involving binomial poisson and normal distribution	Guide the student to compute business variable using binomial, poisson and normal distribution, Questions and Answers for students. Business situations	Textbooks, Statistical tables Internet research

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>6.4 Define:</p> <ul style="list-style-type: none"> i) Independent events ii) Dependent events iii) Mutually exclusive events. <p>6.5 Explain the:</p> <ul style="list-style-type: none"> i) Additional Law ii) Multiplication Law <p>6.6 Explain the basic ideas of probability distributions Independent events e.g. Binomial, Poisson and normal distributions.</p> <p>6.7 Solve simple problems using "6.6" above</p>					
General Objective 7: Understand the uses of regression and correlation analysis						
12-15	<p>7.1 Explain the meaning of simple linear regression problems.</p> <p>7.2 Construct scatter diagram.</p> <p>7.3 Draw</p> <ul style="list-style-type: none"> i) Regression line by free-hand 	<ul style="list-style-type: none"> • Explain and solve problems in regression analysis. • Explain and solve problems in correlation analysis. • Differentiate between Regression and correlation. 	<p>1) Textbooks</p> <p>2) Graph papers</p>	<p>Construct scatter diagram.</p> <p>Solve normal equation to get regression equation.</p> <p>Calculate time series by:</p> <p>(i) isolation of trend by</p>	<p>Guidance for students in applying regression analysis to business problems.</p> <p>Advice on the relationship between regression and correlation</p>	<p>Questions and Answers for students.</p> <p>Business situations</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>method.</p> <p>ii) Obtain regression equation for the regression line in 7.3 (i) above</p> <p>7.4 Explain method of least square regression.</p> <p>7.5 Solve normal equations to get regression equation.</p> <p>7.6 Predict dependent variable of regression equations.</p> <p>7.7 Explain the idea of correlation analysis.</p> <p>7.8 Explain the relationship between regression and correlation.</p> <p>7.9 Explain the properties of correlation co-efficient.</p> <p>7.10 Explain the limitation of regression analysis.</p> <p>7.11 Calculate time series by:</p> <p>i) Isolation of trend by moving averages</p> <p>ii) Least square method.</p>	<ul style="list-style-type: none"> • Construct a scatter diagram and identify properties therein • Conduct test. 		<p>many average.</p> <p>Least square method.</p>		

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

OFFICE MANAGEMENT

PROGRAMME: ND BUSINESS ADMIN.			
Course: OFFICE MANAGEMENT	Code: BAM 213	Credit Hours:	3 hours
Semester: Three	Pre-requisite:	Theoretical:	1 hours/week 33%
		Practical:	2 hours/week 67%
Course main Aim/Goal			
This course is intended to introduce the student to the Principles of Office Management and acquaint him with office procedures.			
General Objectives:			
<ol style="list-style-type: none">1. Understand the organisation of an office2. Understand factors affecting location of an office3. Know the physical conditions essential for an office4. Understand staff Administration5. Know office procedure6. Know how to use different types of office machines and equipment7. Understand office records management8. Understand purpose and importance of communication.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the organisation of an office						
1-2	1.1 Define an office. 1.2 Enumerate the functions of an office. 1.3 Design the organizational structure of an office. 1.4 Define centralization and decentralization 1.5 Identify reasons for centralization and decentralization of an office. 1.6 Examine the merits and demerits of centralization and decentralization	Explain an office and its functions. Design a typical structure of an office. Explain centralization and decentralisation of an office . State merits and demerits.	1) Text Books 2) A model Office	Design the organizational structure of an office	Design and show to the student a model office and how it is designed and organized. Guide the students in designing an office using templates and design specification.	Model office Textbook Design websites
General Objective 2: Understand factors affecting location of an office						
3-4	2.1 Explain the factors guiding the location of an office. 2.2 Identify the types of office layouts. 2.3 Explain the advantages and disadvantages of an open and close office.	Explain factors that determine office location. Explain nature and types of office layouts. Explain their advantages and disadvantages.	Textbooks	Identify the types of office layouts. Explain the advantages and disadvantages of an open and close office.	Guidance on the strengths and weaknesses of open plan and closed offices. Apply the learning to the design and re-design using the alternative - open or closed layout.	Model office Textbook Design websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Know the physical condition essential for an office						
5-6	3.1 Define office environment. 3.2 Explain conditions suitable for office environment such as cleanliness, prevention of over crowding, temperature, ventilation, lighting, conveniences, fire prevention, noise prevention, etc.	Explain conditions suitable for office environment. Give Assignment	Textbooks	Guidance on the office design feasibility report.	Assignment Activity to present the new designs and to produce a feasibility report to management	Model office Textbook Design websites Report Writing guidance
General Objective 4: Understand staff administration						
7-8	4.1 Define Induction 4.2 Explain the importance of induction in an organization. 4.3 Explain induction procedures. 4.4 Examine the scope of induction programme in an organization.	Explain induction, its scope, procedures and importance	Textbooks	Show students examples of induction programmes	Using case study situations - students to develop an induction programme	Case studies Groups and Relevant websites
General Objective 5: Know office procedures						
9-10	5.1. Explain work schedules, responsibilities and supervision. 5.2. Explain different instructions. 5.3. Explain clerical work measurement. 5.4. Explain use of staff records e.g. personal records, time book, staff movement register, etc.	Explain schedule of duties. Explain methods of record keeping.	1) Textbooks. 2) Registers 3) Files 4) Organogram	Explain clerical work measurement Explain use of staff records e.g. personal records, time book, staff movement register etc.	Explain schedule of duties. Guide student to Inspect office record with the school. Provide organogram.	Files Register Textbook

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 6: Know how to use different types of office machines and equipment						
11-12	<p>6.1 Explain the importance of office machines and equipment</p> <p>6.2 Identify appropriate office machines and equipment</p> <p>6.3 Demonstrate the use of office machines and equipment.</p> <p>6.4 Explain the methods of procurement of office machines and equipment.</p> <p>6.5 Know how to keep inventory of machines and equipment in the office.</p> <p>6.6 Explain the methods of maintaining machines and equipment.</p>	<p>Explain the importance of office machines and equipment.</p> <p>Demonstrate the use of office machines and equipment.</p> <p>Describe the methods of procuring office machines and equipment.</p> <p>Explain the methods of keeping inventory and maintenance of office machines and equipment.</p> <p>Conduct test.</p>	<p>1) Textbooks</p> <p>2) Office Machine and Equipment Manuals</p>	<p>Demonstrate the use of office machines and equipment</p> <p>Explain the methods of keeping inventory and maintenance of office machines and equipment.</p> <p>Conduct test.</p>	<p>Guide student to operate simple machines in the model office.</p> <p>Assessment to ask students to draw up an inventory and maintenance schedule for office machinery.</p> <p>Questions on health and safety - use of office machinery.</p>	<p>Textbooks</p> <p>Office machines manuals and guidance</p>
General Objective 7: Understand office Records management						
13-14	<p>7.1 Explain the purpose and importance of office records.</p> <p>7.2 Explain the keeping of office records such as filing, indexing, etc.</p> <p>7.3 Design office forms.</p> <p>Explain the control of office stationary.</p>	<p>Explain office records, its purposes and importance.</p> <p>Design office forms.</p> <p>Explain the control of office stationery</p>	<p>1) Textbooks.</p> <p>2) File Cabinet.</p> <p>3) Specimen Office Forms.</p> <p>4) Computer</p>	<p>Design office forms</p>	<p>Student should be guided to design certain forms used commonly in an office.</p>	<p>Text books,</p> <p>File Cabinet</p> <p>Web Based Resources - form design and documentation.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 8: Understand the purpose and importance of Communication						
15	<p>8.1 Explain the importance and purpose of communication</p> <p>8.2 List the various methods of communication such as letters, memos, messenger service, telephone, telex, etc. e-mail, internet, fax, etc.</p> <p>8.3 Explain procedure for handling mails.</p>	<p>Explain Communication, its purposes and importance.</p> <p>Explain methods of communications.</p> <p>Explain procedures for handling mails.</p> <p>Conduct test.</p>	<p>1) Textbooks.</p> <p>2) communication gadgets.</p>	<p>Guidance to students on methods of communication- specific reference to e mails and telephone messages</p>	<p>Case study to consider how students should respond.</p> <p>Role play exercise using telephones.</p> <p>Procedure for handling complaints.</p> <p>Protocol for responding to e mails and letters.</p>	<p>Text books,</p> <p>Web Based Resources - communications and case study</p>

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

BUSINESS LAW

PROGRAMME: ND BUSINESS ADMIN AND MANAGEMENT			
Course: BUSINESS LAW	Code: BAM 214	Credit Hours:	3 hours
Year III Semester: I	Pre-requisite:	Theoretical:	1 hours/week %
		Practical:	2 hours/week %
Course main Aim/Goal			
This course is designed to enable the student understand the legal framework within which business is conducted.			
General Objectives:			
<ol style="list-style-type: none">1. Understand the law of contract, sale of goods, etc.2. Understand the law as it relates to supply of labour, goods and services3. Know the Law of Agency4. Know the Law of Partnership5. Know the Law of Insurance6. Understand Negotiable instruments7. Know the Law of Hire Purchase8. Understand the Law of Common Carriage.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the law of contract, sale goods, etc.						
1 2	1.1 Define Law of Contract. 1.2 Explain existence of Contractual relations. 1.3 Explain conditions for a valid contract. 1.4 Explain law relating to sale of good. 1.5 Explain the Sale of Goods Act. 1.6 Explain the principle of transfer of property and risk.	Explain the nature of contract and the conditions for a valid contract. Explain the law relating to sale of goods. Cite relevant cases.	Textbooks. Law reports.	Know relevant cases as they relate to law of contract. Know relevant cases as they relate to sale of goods Act.	Cite relevant cases as they relate to law of contract. Cite relevant cases as they relate to Sale of Goods Act. Apply SGA law to consumer problems	Sale of goods Act Law Reports Text books Internet and Relevant Websites
General Objective 2: Understand law as it relates to supply of labour, goods and services						
3 4	2.1 Describe a valid contract for sale of goods and/or supply of goods and services. 2.2 Explain the principles of vicarious liability as it applies to employees and employers. 2.3 Recognize the consequence to the employer when other place orders for supply of goods.	Explain and supply good valid contract for sale and services. Explain the principles of vicarious liability consequence arising and the there from. Cite relevant cases.	Textbooks. Law books.	Know relevant cases as they relate to sale of goods and/or supply of goods and services	Frame a Business entity and position it as a manufacturing firm. Cite relevant cases as they relate to supply of goods and services. Prepare a relevant case study using the above firm in the violation of requirements in supply of goods and services. Guide students to identify the implications, consequences and remedies.	Case studies Law Report Text books Law journals. Internet and Relevant Websites

Theoretical Content				Practical Content			
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources	
General Objective 3: Know the Law of Agency							
5 6	3.1 Define Agency	Explain the law of agency, its nature, types of agents, duties and responsibilities..	Textbooks. Law reports	Know relevant cases as they relate to: Law of Agency Nature of Agency Types of Agents.	Cite relevant cases as they relate to law of Agency.	Case Studies Law Report	
	3.2 Explain the nature of Agency						
	3.3 Explain types of Agents	Explain disclosed and undisclosed principals and the legal consequences.	Frame a Business entity and position it as an Agent.		Text Books Law journals.		
	3.4 State duties and responsibilities of an Agent.						
	3.5 Explain disclosed and undisclosed principals and the legal consequences.					Prepare relevant case study using the organization in violation of clauses in the law of Agency.	Internet and Relevant Websites
	3.6 Identify factors leading to termination of Agency.	Guide students to identify factors leading to termination of Agency, other implication, consequences and remedies.					
	3.7 Explain the rights of principal and third party after termination of Agency.		Explain the rights of principal and third party after termination.		Cite relevant cases.	Give assignment..	
General Objective 4: Know Law of Partnership							
7 8	4.1 Define Partnership	Explain the law of partnerships, nature and classification.	Textbooks.	Know relevant cases as they relate to: Partnership Rights & Duties of Partners Assets & liabilities of a partner upon dissolution.	Cite relevant cases as they relate to:-	Case studies Text books	
	4.2 Classify partnership						
	4.3 Explain formation of partnership.	Explain the rights and duties of partners.			Rights & Duties of Partners	Partnership, Rights & Duties of Partners. Assets & liabilities of a partner upon dissolution.	Law Reports Journals.
	4.4 Explain the rights and duties of partners						
	4.5 Explain the legal position and consequences arising from action						

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	of partners with third parties. 4.6 Identify factors leading to dissolution of partnerships. 4.7 Explain the handling of partnership assets and liabilities upon dissolution.	Explain the factors leading to dissolution of partnership. Describe how partnership assets and liabilities are handled upon dissolution. Conduct Test.			from the action of a partner with third party.	
General Objective 5: Know the Law of Insurance						
9 10	5.1 Define Insurance 5.2 Define the concept of insurable interest 5.3 Explain the concepts of (i) indemnity (ii) subrogation 5.4 Explain the doctrine of uberrimae fidei. 5.5 Identify various types of insurance policies and their legal applications. 5.6 Explain re-insurance	Explain the law and concept of insurance. Explain the doctrine of uberrimae fidei. Explain the types of insurance policies and their legal applications. Explain re-insurance.	Textbooks. Journals/Publications.	Know relevant cases as they relate to: Insurable interest. Indemnity Subrogation Re-insurance.	Cite relevant cases as they relate to default, indemnity, etc in insurance. Guide students to identify the implication, consequences and remedies using relevant case studies. Apply insurance law to business problems	Case Studies Law Reports Text Books Law Journals Internet and Relevant Websites.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 6: Understand Negotiable Instruments.						
11	6.1 Define Negotiable Instruments	Explain the nature and types of Negotiable Instruments and notes.	Textbooks.	Know types of negotiable instruments, and their function in business transactions.	Guide students to identify the various types of negotiable instruments and their functions in business transactions.	Case Studies Law Reports Text Books Law Journal. Internet and Relevant Websites
	6.2 Identify various types of Negotiable Instruments and note	Explain the uses and functions of Negotiable Instruments in business transactions.	Publications			
	6.3 State the use and functions of Negotiable instruments in business transactions.	Explain the parties to Negotiable Instruments and the rights of third parties				
	6.4 Mention parties to Negotiable instruments					
	6.5 Explain the rights of interested third parties					
General Objective 7: Know the Law of Hire Purchase						
12 13	7.1 Explain the nature of hire purchase transaction.	Explain the nature and Law of Hire purchase.	1) Textbooks.	Know the relevant cases as they relate to: Hire purchase Mortgage Credit Sale Lien Pledge etc.	Cite relevant cases as they relate to Hire Purchase. Guide students to identify the legal rights of hirer using relevant case studies. Apply hire purchase law to consumer problems.	Law Report Case Studies Text Books Law Journals. Internet and Relevant Websites
	7.2 Distinguish hire purchase from other forms of secured credit - mortgage, credit sale, conditional sale, pledge and lien, loan and asset leasing.	Explain the difference between Hire purchase and other forms of secured credit.	2) Law reports.			
	7.3 Explain the obligations of owner and hirer under hire-purchase transactions.	Explain the legal obligations to Hire purchase transactions.				
	7.4 Explain the legal rights of hirer and owner against the third party.	Explain the hire purchase legislation in Nigeria.				
	7.5 Explain the legislation regulating hire purchase in Nigeria - Hire Purchase Act 1965 and subsequent amendments.	Cite relevant cases. Conduct Test.				

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	General Objective 8: Understand Law of Common Carriage.					
14 15	8.1 Define common carriage. 8.2 Explain the law as it relates to carrier, breaches in carriage and remedies.	Explain the nature and law of common carriage. Explain breaches in carriage and remedies. Cite relevant cases.	Textbooks. Law reports.	Know the relevant cases as they relate to:- Carrier Breaches in carriage. Remedies.	Cite relevant cases as they relate to common carrier, breaches in carriage and remedies.	Law Report Case Studies Text Books Law Journals.

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

PRACTICE OF ENTREPRENEURSHIP

PROGRAMME: ND BUSINESS ADMIN AND MANAGEMENT			
Course: PRACTICE OF ENTREPRENEURSHIP	Code: BAM 216	Credit Hours:	3 hours
Semester: ONE	Pre-requisite:	Theoretical:	1 hours/week - %
		Practical:	2 hours/week - %
Course main Aim/Goal			
This course is designed to equip the student with necessary entrepreneurial skills for self-employment of management.			
General Objectives:			
On completion of the course, the student should be able to:			
<ol style="list-style-type: none"> 1. Understand the roles of entrepreneurship in the development of the Economy 2. Know the levels of aspiration, perseverance and personal efficacy of an entrepreneur. 3. Understand the various existing industry and support agencies in Nigeria. 4. Know the functions of Management and the roles of a manager in an enterprise. 5. Understand the strategies for consolidation and expansion of business enterprises. 6. Understand the practical aspect of running a business. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the roles of entrepreneurship in the development of the Economy						
1-2	<p>1.1 Explain the philosophy, values, scope, need and characteristics of entrepreneurship.</p> <p>1.2 Explain the profiles of local entrepreneurs.</p> <p>1.3 Identify dangers of over reliance on wage/employment.</p> <p>1.4 Evaluate the advantages of self employment in an environment</p>	<ul style="list-style-type: none"> • Explain entrepreneurship, its features and profiles of local entrepreneurs. • Explain the advantages of self-employment and the consequence of over reliance on wage employment. 	Textbooks	<p>Explain the profiles of local entrepreneurs.</p> <p>Identify dangers of over reliance on wage/employment.</p> <p>Evaluate the advantages of self employment in an environment</p>	<p>Guidance on the location and development of local industry and commerce. Identify local entrepreneurs and examples of successful self employment.</p> <p>Establish groups of three or four students to survey and interview entrepreneurs or self employed persons.</p>	<p>Guest speakers</p> <p>Internet and relevant websites</p>
General Objective 2: Know the levels of aspiration perseverance and personal efficacy of an entrepreneur						
3-4	<p>2.1 Demonstrate high sense of innovation, creativity and independence.</p> <p>2.2 Explain the process of acquiring high sense of information seeking and ability in operating enterprise.</p> <p>2.3 Identify various risks and remedies involved in operating an enterprise.</p> <p>2.4 Evaluate pilot projects considering resource, time, personnel, equipment, money, materials, etc.</p> <p>2.5 Demonstrate leadership and leadership skills by mobilizing</p>	<ul style="list-style-type: none"> • Explain the aspiration determination and efficiency of an entrepreneur. • Guide students to evalua 	Textbooks	<p>Evaluate a project considering its resources; management of time, personnel, equipment and money.</p> <p>Explain contribution to economic development.</p> <p>Explain constraints and problems solving techniques.</p>	<p>Guide student to visit a successful enterprise and evaluate its resources; time, 'personnel, equipment, and financial management, to identify its contribution to the economy, its internal and external constraints on the available problem solving techniques.</p>	<p>An enterprise</p> <p>Text books</p> <p>Internet and relevant websites</p> <p>Internet and relevant websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>resources for establishing an enterprise.</p> <p>2.6 Demonstrate high level problem solving techniques in overcoming internal and external constraints.</p> <p>2.7 Explain how entrepreneurs can contribute through their productivity to the industrial and economic development of Nigeria.</p> <p>2.8 Explain the spirit of Achievement Motivation Test (A.M.T.)</p>					
General Objective 3: Understand the various existing industries and support agencies in Nigeria						
5-6	<p>3.1 Explain industry/support agencies</p> <p>3.2 Explain the nature, types of materials used in both manufacturing and service industries.</p> <p>3.3 Explain the types and sources of plants and machinery used in small scale industries.</p> <p>3.4 Explain the various information and assistance for vital areas like finance, registration, project selection, training, marketing, research, quality control, raw materials,</p>	<p>Explain industry and support agencies.</p> <p>Explain the nature, types and sources of materials, machineries and information inputs used in small scale industry.</p> <p>Guide students to identify business opportunities using SWOT analysis.</p> <p>Lead students to conduct market survey to enable them select the most</p>	<p>1) Textbooks</p> <p>2) Visitation</p>	<p>Explain the types and sources of plants and machinery used in small scale industries (SMIs), nature and types of materials input and information to marked and financial assistance.</p> <p>Explain business opportunities (SWOT Analysis).</p> <p>Conduct a market survey - demand and supply</p>	<p>Guide students to visit websites to identify types and sources of machinery and plants, materials inputs for SMIs, information and assistance for finance, market etc.</p> <p>Guide student to identify business opportunities using SWOT analysis.</p> <p>Guide students to conduct market survey to enable them select the most viable business venture.</p> <p>Invite a successful entrepreneur to give a talk.</p>	<p>Computer and accessories with Internet Connection</p> <p>Entrepreneur.</p> <p>Text book</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>patent information, etc.</p> <p>3.5 Explain environmental factors associated with Industrial and economic development in Nigeria.</p> <p>3.6 Identify business opportunities (SWOT Analysis)</p> <p>3.7 Conduct a market survey and establish the demand/supply gap.</p> <p>3.8 Select the most viable venture to establish.</p>	<p>viable business venture.</p> <p>Invite a successful entrepreneur to give a talk..</p>				
General Objective 4: Know the functions of management and the roles of a manager in an enterprise.						
7-9	<p>4.1 Explain the functions of management and a manager.</p> <p>4.2 Design an appropriate management structure for an enterprise, as in 3.8 above.</p> <p>4.3 Explain the communication process in the management of an enterprise.</p> <p>4.4 Explain the techniques and skills of: i. Planning ii. Organizing iii. Staffing iv. Leading v. Controlling</p> <p>4.5 Explain the techniques of marketing, production and financial management in an</p>	<ul style="list-style-type: none"> • Explain the functions, techniques and skill of management. • Draw a Management structure to suite the viable project selected in 3.8 above. • Explain the techniques of the functional areas of management. • Explain the principles of record keeping , auditing and taxation. • Conduct test. 	<p>1) Textbooks</p> <p>2) Specimen of record</p>	<p>Explain appropriate organogram for a small scale enterprise.</p> <p>Explain computer net-working and communication process in the management of an enterprise.</p> <p>Explain the technique and skills of Business Planning, Business Positioning staff controlling etc. and then importance to sustainable business venture.</p>	<p>Guide student to draw an organogram to suite the selected business venture</p> <p>Demonstrate the techniques and skills of communication process in the management of the selected business venture, using computer net working of not less than 3 computers.</p> <p>Demonstrate, using appropriate application packages, techniques and skills of:</p> <p>Business planning</p> <p>Business positioning</p>	<p>Black board and Cardboard</p> <p>Minimum of 3 sets of Computers with</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	enterprise. 4.6 Explain the principles of record keeping, auditing and taxation.				Business scheduling Staff & Staff tracking, etc. and explain their importance to sustainable business venture.	
General Objective 5: Understand the strategies for consolidation and expansion of a business enterprise.						
10-12	5.1 Explain the justification for business diversification and expansion. 5.2 Explain the process of growth, diversification and expansion in an enterprise. 5.3 Evaluate the strategies for consolidation and expansion of business ventures. 5.4 Explain the various types of enterprise - corporations, partnership, co-operatives and sole-proprietorship in Nigeria. 5.5 Explain the characteristics of franchise, license and patent systems of enterprise. 5.6 Explain how Multi-National companies operate.	<ul style="list-style-type: none"> • Explain the concept of strategy and its types. • Access the strategies for consolidation and expansion of business ventures. • Explain the various types of enterprises and their mode of operation. • Explain the characteristics of franchise licensing and patent. • conduct test. 	1) Textbooks	<p>Explain the justification for business diversification and expansion.</p> <p>Explain the process of growth, diversification and expansion in an enterprise.</p> <p>Evaluate the strategies for consolidation and expansion of business ventures.</p> <p>Explain the various types of enterprise - corporations, partnership, co-operatives and sole-proprietorship in Nigeria.</p>	<p>Guide students on the various types of business enterprise.</p> <p>Use a case study history of the development of a Nigerian business to show the stages of growth, diversification and development. Focus on the brewing industry and the need to diversify.</p> <p>Working in pairs the students must analyse a particular business organisation and suggest possible solutions relating to growth and the influence of multi national organisations.</p> <p>Examine franchises and licence arrangements.</p>	<p>Internet and relevant websites</p> <p>Case histories and reference to successful Nigerian businesses.</p>
General Objective 6: Understand the practical aspects of running a business						
13-15	6.1 Identify a suitable industrial firm and undertake a practical attachment for two weeks. 6.2 Prepare a modest report regarding the experience and	<ul style="list-style-type: none"> • Organize and prepare students towards 2 week attachment during the first semester holidays. 		<p>Identify a suitable industry and under take a practical attachment for 4 weeks.</p> <p>Prepare a modest report regarding the experience and</p>	<p>Organise and prepare students towards four (4) week attachment during the 3rd semester holidays.</p> <p>Guide student to prepare a report on the experience of his industrial</p>	<p>* Local Industry</p> <p>* Computer and accessories</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>gains of the industrial attachment.</p> <p>6.3 Prepare a detailed business plan indicating clearly the background of the project, the marketing analysis and the financial assessment of the proposed enterprise.</p>			gains of industrial attachment.	attachment using computer and appropriate application packages.	<p>*Lotus 123</p> <p>* Dbase</p> <p>* Spreadsheet</p> <p>* Power Point</p> <p>*LCD Projector</p> <p>*Text books</p> <p>* Journals.</p>

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

DATA PROCESSING & INFORMATION TECHNOLOGY II

PROGRAMME: ND BUSINESS ADMIN AND MANAGEMENT			
Course: DATA PROCESSING & INFO TECH II	Code: BAM 215	Credit Hours:	6 hours
Semester: 3rd	Pre-requisite:	Theoretical:	2 hours/week 33 %
		Practical:	4 hours/week 67 %
Course main Aim/Goal			
This course is designed to provide the student with additional knowledge in Data Processing Techniques and Information and Communication Technology in Business.			
General Objectives:			
<ol style="list-style-type: none">1. Understand the system concept2. Know the various stages of system analysis3. Understand system design4. Understand word processing packages and their application to business5. Understand spread sheet packages and effectively operate spreadsheet software.6. Know how to produce a hardcopy output.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand system concept						
1 - 3	1.1 Define a system 1.2 Classify systems into manual and automated. 1.3 Compare systems in 1.2 above. 1.4 List examples of manual and automated systems	<ul style="list-style-type: none"> Describe the system concept. Describe business organization, as a system 	Textbooks	Classify system and compare manual automated systems.	Advise students on working in pairs. Compare manual and automated systems.	Internet and relevant Websites.
General Objective 2: Know the various stages of system analysis						
4-6	2.1 Define system analysis 2.2 List the stages of system development. (i) Feasibility study (ii) Investigating (iii) Design (iv) Programming (v) Implementation (vi) Evaluation (vii) Maintenance 2.3 Explain system planning, control and co-ordination.	<ul style="list-style-type: none"> Relate system to system analyst. Explain the stages of system development: viz: <ul style="list-style-type: none"> (a) Feasibility study (b) Investigating (c) Design (d) Programming (e) Implementation (f) Evaluation (g) Maintenance Describe system planning, control and co-ordination. iv.	Textbooks	Describe the tools of system specification, uses of system documentation feasibility studies, system planning, control and coordination.	Demonstrate these tools using application packages	Computer workshop And Internet and Relevant Websites.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3 Understand system design.						
7-9	3.1 Explain system design. 3.2 Explain system specification. 3.3 List tools of system specification. 3.4 Explain programme specification. 3.5 List the tools of programming. 3.6 Explain system documentation. (input, output, processing access made) and standards.	<ul style="list-style-type: none"> • Demonstrate the uses of tools of system specification. • Explain reasons for programme selection with examples. • Demonstrate the use of system documentations. • Conduct Test. 	Computer and Accessories. 2) Text Books The ratio of computer to student 1:2.	Explain programme specifications.	Students to set up and design system.	Computer Workshop. Internet and relevant Websites.
General Objective 4 Understand word processing packages and their applications to business						
10-12	4.1 Explain word processing package. 4.1 List the uses of word processing packages to business. 4.2 Describe various types of word processing packages: word perfect, microsoft word, corel	Define a word processing package. ii. Explain the uses of word processing packages. iii. Explain the qualities of good word processing packages.	1)Textbooks 2) Maximum of two students to a computer system. 3) Maximum of three computers to a printer.	Explain a word processing package, starting a software, open, input text, output/print text, save documents, close documents, exit, copying and moving files etc. Demonstrate the following operations: (a) Starting the software (b) Open (c) Input text (d) Output/print text	Use computer application packages for illustration. Working individually students must demonstrate all the key requirements for operating a word processing package and maintain a portfolio to demonstrate competence. The checklist and portfolio must be accredited and approved by the lecturer/college etc.	Computer Workshop Internet and relevant Websites.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>etc.</p> <p>4.3 Explain the advantages and disadvantages of word processing packages.</p> <p>4.4 Distinguish between Files and Folder.</p> <p>4.5 Perform the following operations:</p> <ul style="list-style-type: none"> - Copying and moving folder - Creating a new folder - Deleting the folder - Recovery deleted files <p>4.6 Perform the following operations with any of 4.3 above.</p> <ul style="list-style-type: none"> (a) Starting the software (b) Open (c) Input text (d) Output/print 	<p>iv. Explain the difference between files and folders.</p> <p>v. Demonstrate the following operations:</p> <ul style="list-style-type: none"> - Copying and moving files. - Creating a new folder and files - Deleting the folder and files. - Recovering deleted files. <p>vi. Demonstrate the following operations:</p> <ul style="list-style-type: none"> (a) Starting the software (b) Open (c) Input text (d) Output/print text (e) Save document/Save as (f) Close document (g) Exit <p>vii. Demonstrate the following operations</p>	<p>4) Papers and computer accessories</p>	<p>(e) Save document/Save as</p> <p>(f) Close document</p> <p>(g) Exit</p> <p>vii. Demonstrate the following operations involving Edit: delete, insert, change of type face, etc.</p>	<p>Demonstrate the following operations:</p> <ul style="list-style-type: none"> (a) Starting the software (b) Open (c) Input text (d) Output/print text (e) Save document/Save as (f) Close document (g) Exit <p>vii. Demonstrate the following operations involving Edit: delete, insert, change of type face, etc.</p>	

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>text</p> <p>(e) Save document/Save as</p> <p>(f) Close document</p> <p>(g) Exit</p> <p>4.7 Perform the following operations using Edit:</p> <p>(a) Delete</p> <p>(b) Insert</p> <p>(c) Change type face, etc.</p>	<p>involving Edit: delete, insert, change of type face, etc.</p>				
General Objective 5: Understand spreadsheet packages and effectively operate spreadsheet software (MS Excel)						
13-15	<p>5.1 Define a spread sheet.</p> <p>5.2 Describe the uses of spreadsheet packages to business.</p> <p>5.3 Describe various types of spread sheet packages (e.g. Lotus 1-2-3, Multiplan, excel etc.</p> <p>5.4 Explain the advantages and disadvantages of spreadsheet package.</p>	<p>i. Explain a spread sheet.</p> <p>ii. Explain the uses of spreadsheet packages to business.</p> <p>iii. Describe the qualities of a good spread sheet package.</p> <p>iv. Demonstrate the following operations using spread sheet package:</p> <p>(a) Starting the software - spreadsheet</p>	<p>Textbooks</p> <p>Maximum of two students to a computer system.</p> <p>Maximum of three computers to a printer.</p> <p>Papers and computer accessories</p>	<p>Describe the qualities of a good spread sheet package.</p> <p>iv. Demonstrate the following operations using spread sheet package:</p> <p>(a) Starting the software - spreadsheet package:</p> <p>(b) Make an entry into the worksheet.</p> <p>(c) Output/print the</p>	<p>Working individually students must demonstrate all the key requirements for operating a spreadsheet processing package and maintain a portfolio to demonstrate competence. The checklist and portfolio must be accredited and approved by the lecturer/college etc.</p> <p>Assignment and completion of worksheets</p>	<p>Internet and Relevant Websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	5.5 (a) Starting the software - spreadsheet packages: (b) Make an entry into the worksheet. (c) Output/print the worksheet (d) Save a worksheet (e) Close a worksheet (f) Exit 5.6 Perform the following, using Edit: (a) Delete (b) Insert (c) Changing type face	package: (b) Make an entry into the worksheet. (c) Output/print the worksheet (d) Save a worksheet (e) Close a worksheet (f) Exit. etc v. Give practical work. vi. Give assignment vii. Demonstrate the following operations using spreadsheet packages: delete, insert, changing type face				

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

COST ACCOUNTING I

PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: COST ACCOUNTING I	Code: ACC 212	Credit Hours:	60 hours 4.0
Semester: THIRD SEMESTER Semester FIRST SEMESTER	Pre-requisite:	Theoretical: Practical:	1 hours/week - 25% 3 hours/week 75%
<p>Goal: To expose students to the terminology, methods, techniques and basic principles of costing and cost control methods.</p> <p>GENERAL OBJECTIVES:</p> <p>On completion of this module the students should be able to:</p> <ul style="list-style-type: none"> 1.0 Understand cost accounting, its scope, purpose, and methods. 2.0 Understand nature, elements and classifications of cost. 3.0 Understand cost control. 4.0 Know Cost Centres, costing documents and records. 5.0 Understand the term materials, store keeping, purchasing and inventory control, pricing materials issued and valuation methods. 6.0 Understand labour: factory procedures, recruitment, payroll control and measurement of efficiency. 7.0 Understand the nature and classification of overheads. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand cost accounting, its scope, purpose, and methods.						
1-2	1.1 Define the term cost accounting. 1.2 Explain the purposes of cost accounting. 1.3 State the scope and methods applied in costing.	(i) Explain cost accounting enumerate it purposes. (ii) Illustrate costing method with worked examples.	Overhead projector Worked examples	1. Demonstrate their understanding of the scope and purposes of cost accounting.	Organise students in group and direct them to identify different products and services to which cost accounting information can be applied.	Flip charts. Overhead projector and Transparency.
General Objective 2: Understand nature, elements and classifications of cost.						
3-4	2.1 Explain the various types of costs. 2.2 Define elements of costs. 2.3 Explain the nature and classification of costs. 2.4 Explain the classification of cost elements. 2.5 Define direct costs and the total aggregation to prime cost. 2.6 Explain the various divisions of indirect costs. 2.7 Relate the various divisions of cost elements to production process. 2.8 Explain cost behaviour and cost flow.	(i) Demonstrate elements of costs, types of cost, cost behaviour and flow with worked examples.	Overhead projector Worked examples	1. Demonstrate the ability to break down a number of product costs into prime costs and overhead costs. 2. Produce cost of products.	Assist students in separating costs into the various components using a word processed table or spreadsheet.	Flip charts. Overhead projector and transparencies. Spread sheet Case study exercise.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Understand cost control.						
5-6	3.1 Define Cost control. 3.2 Apply cost control to production.	(i) Explain cost control and illustrate its application with worked examples.	Overhead projector Worked examples	1. Describe how costs can be controlled in the production process.	Direct students to investigate with examples the application of cost control to the various stages of production.	Overhead projector and transparencies. Internet.
General Objective 4: Know Cost Centres, costing documents and records.						
7-8	4.1 Define the following, terms: direct cost, indirect cost, variable cost, fixed cost and overhead. 4.2 Explain the importance of 4.1 above to costing process. 4.3 Define cost centres and classify cost into centres. 4.4 Explain how entries are made in costing documents and various records.	(i) With worked examples, identify elements of cost and establish cost centres and illustrate cost book- keeping.	Overhead projector Worked examples	1. Assist students in establishing cost units and cost centres. 2. Assist students to compute example of cost bookkeeping	Direct students to identify cost units and cost centres using a case study. Students to feed back as a group activity and discussion.	Overhead projector and transparencies. Spread sheet Case study exercise.
General Objective 5: Understand the term: materials, store keeping, purchasing and inventory control, pricing materials, issued and valuation methods.						
9-10	5.1 Define materials input to the production process. 5.2 Describe the purchasing procedures. 5.3 Explain storekeeping procedures. 5.4 Explain control procedures - minimum re-	(i) Explain procedure for purchasing, issuing and pricing materials to production. With worked examples. (ii) Show stock levels and stock valuation methods.	Overhead projector Worked examples	1. Describe purchasing and store valuation and inventory control. 2. Calculate closing stock.	Guide students through stock acquisition procedures, record keeping, control issue and valuation using different examples. Lead students to calculate closing stock using FIFO, LIFO and AVCO producing a spreadsheet presentation.	Stores documents such as bin cards, stock cards, purchase requisition etc. Computer software on stores procedure (J.T. MRP etc) or spreadsheet

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>order level and maximum stock level.</p> <p>5.5 Explain stock procedures.</p> <p>5.6 Explain pricing and valuation procedures under the following methods "FIFO, LIFO", Simple Average Weighted Average".</p>					
General Objective 6: Understand labour: factory procedures, recruitment, payroll and measurement of efficiency.						
11-13	<p>6.1 Describe the term labour.</p> <p>6.2 Describe recruitment procedure.</p> <p>6.3 Explain the use of labour and control.</p> <p>6.4 Describe the labour remuneration systems - piece rate, daily rates methods, incentive scheme, overtime calculations.</p> <p>6.5 Explain payroll procedures.</p> <p>6.6 Explain the analysis of payroll records and statements.</p> <p>6.7 Explain the</p>	<p>(i) Explain labour and the procedure for computing labour cost with worked examples.</p> <p>(ii) Show how labour cost could be established.</p> <p>(iii) Demonstrate labour recording and overhead analysis highlighting measurement efficiency and idle time.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Compute remuneration for different categories of labour and prepare the payroll of workers in an organization.</p>	<p>Lead students in the preparation of payroll using examples.</p> <p>Assist students in the computation of labour remuneration system.</p>	<p>Employees Pay Record Cards/Payroll Sheets.</p> <p>Spread sheet</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	measurement of labour efficiency. 6.8 Define idle time and its measurement procedures to production.					
General Objective 7: Understand the nature and classification of Overheads.						
14-15	7.1 Define Overhead. 7.2 Explain the nature and classification of Overheads. 7.3 Explain fixed and variable Overheads. 7.4 Describe the various methods of allocations. 7.5 Describe the various methods of apportionment.	(i) Define overheads and with worked examples, classify and allocate overheads, using different allocation methods including apportionment.	Overhead projector Worked examples	1. Demonstrate the understanding of nature, classification, allocation and apportionment of overhead.	Direct students how to classify, allocate and apportion overheads using examples.	Overhead projector and transparencies. Spread sheet Flip charts.

ASSESSMENT CRITERIA			
Coursework 30%	Course test %	Practical 30%	Other (Examination/project/portfolio) 40%

TECHNICAL ENGLISH II

PROGRAMME: ND Office Technology and Management			
Course: Technical English II	Code: OTM 217 (GNS 201-202)	Credit Hours:	4 hours
Semester: 3	Pre-requisite Technical English I	Theoretical: Practical:	2 hours/week 50% 2 hours/week 50%
<p>Course main Aim/Goal: This course is designed to consolidate the student's competence in use of English Technical in business. At the end of this course the student should understand the key rules and techniques of English in a business environment.</p> <p>General Objectives:</p> <ul style="list-style-type: none"> 1.0 Review the rules of grammar. 2.0 Know how to write good essay, reports, and articles. 3.0 Comprehend the difference between denotative and connotative use of words. 4.0 Understand the techniques of comprehension and summary writing. 5.0 Understand registers. 6.0 Understand the principles of correspondence. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1.0: Develop appropriate study skills using English Language.						
1-2	1.1 Revise the concepts of phrase and clause.	Define the terms phrase in and "Clause" and explain their various types.	Passages from relevant source books	Identify structural and functional phrases and clauses.	Guide students in the identification.	Phrases and clauses from relevant source books.
	1.2 Revisit the definition of the sentence.	Define the sentence and remind the various types.	As in 1.1	Identify structural and functional sentences.	Guide the students in the process.	Sentences from source books.
General Objective 2.0: Know how to write good essays, reports, and articles.						
3-5	2.1 List the different types of essay and identify the features of each type.	List and explain the different types, and features of each type of essay.	Model essays, literature, etc Handouts	a. Generate relevant information on a given topic. b. Draw up a good outline. c. Write a good essay on a given topic.	Assign topics and evaluate students work.	Handouts
3-5-	2.2 Understand a report; its types, uses and characteristics.	Define a report and list types. Enumerate uses and characteristics of a good report.	Model of good reports.	Write a report.	Evaluate the report.	Handouts
	2.3 Appreciate the techniques for writing articles.	Explain techniques for writing articles.	Model essays and articles. Handouts	Write good articles for publication.	Evaluate and analyze published essays..	Newspapers Journals Magazines

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3.0 Comprehend the difference between denotative and connotative use of words.						
6-7	3.1 Understand the term denotation..	Explain the term denotation.	Groups of synonyms from source books.	a. Identify words used denotatively. b. Use words denotatively.	Compare denotative and connotative usage in group of synonyms eg woman, lady, female, client, customer, patient, fear, terror, dread, etc.	Groups of synonyms from source books.
	3.2 Understand the term connotative.	Explain the term connotation.	As in 3.1 above.	a. Identify words used connotatively. b. Use words connotatively.	Guide students and evaluate their work.	Handouts
General Objective 4.0: Understand the techniques of comprehension and summary writing.						
8-9	4.1 Give contextual explanations to statement from a text.	Explain the techniques answering questions on comprehension at a higher level of difficulty.	Comprehension passages.	Answer questions on comprehension passages at a higher level of difficulty.	Guide and grade students work.	
	4.2. Understand summary writing types and steps in writing them.	Explain and illustrate summary writing, types, and steps in writing them.	Passages from source books.	Write, within a specified length, a good summary of a given passage.	Guide and evaluate students' work.	
	4.3 Identify colloquialism, slangs and jargons.	Explain and illustrate colloquialisms, slangs and jargons.	Passages from relevant sources.	State appropriate use of jargons.	Guide students.	
General Objective 5.0: Understand registers.						
10	5.1 Understand registers.	Explain registers and factors influencing them viz field, mode, tenor.	Passages from source books.	a. Identify items of register in a given passage. b. List items of register in a given passage.	Guide and evaluate students' work.	Textbooks, workbooks.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 6.0: Understand the principles of correspondence.						
11-15	6.1 Recognise the different types of business letters.	Describe and illustrate the different types of business letters eg applications enquiry, invitation, complaints, and their replies.	Model business letters.			
	6.2 Apply suitable language for business letters.	Explain suitable language for specific types of business letter.	Handouts	Write business letters.	Guide and grade students' work.	Handouts Example of generic business letters

ASSESSMENT CRITERIA			
Coursework	Course test	Practical	Other (Examination/project/portfolio)
%	%	%	%
30		30	40

4TH SEMESTER

PRINCIPLE OF MANAGEMENT II

PROGRAMME: ND BUSINESS ADMIN AND MANAGEMENT			
Course: PRINCIPLE OF MANAGEMENT II	Code: BAM 221	Credit Hours:	3 hours 2
Semester: Fourth	Pre-requisite:	Theoretical: Practical:	1 hours/week 33% 2 hours/week 67%
Course main Aim/Goal			
This course is designed to expose the student to basic practices such as management organisational structure, delegation, leadership, motivation and communication with special emphasis on business in Nigerian.			
General Objectives:			
<ol style="list-style-type: none">1. Understand the principles of personnel management2. Know structures of organisation3. Understand the concept of delegation4. Understand the concept of leadership5. Understand the management functions of motivation6. Understand the importance of effective communication in an organisation.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the Principles of Personnel Management						
1-2	<p>1.1 Explain the basic function of Human resources Management</p> <p>1.2 Identify manpower needs in an organization.</p> <p>1.3 List recruitment procedures in an organization.</p> <p>1.4 Explain the need for training and development in an organization.</p> <p>1.5 Describe the basic methods of compensation to workers.</p> <p>1.6 Explain the process of staff discipline.</p>	<p>• Explain the basic function of human resource management such as manpower needs, recruitment, staff discipline training and development, compensation, etc.</p>	<p>Textbooks</p> <p>Journals publications</p>	<p>Recruitment procedures in an organization.</p> <p>Explain the need for training and development in an organization.</p> <p>Describe the basic methods of compensation to workers.</p> <p>Explain the process of staff discipline.</p>	<p>Guidance on the use of a relevant case study examining issues relating to recruitment, training and development.</p> <p>Students to work in groups to examine training needs and related appraisal priorities etc.</p>	<p>Internet and relevant business and management websites</p>
General Objective 2: Know structures of organizations						
3-5	<p>2.1 Define organization.</p> <p>2.2 Distinguish between formal and informal organizations.</p> <p>2.3 Explain different types of organizational structure, using diagrams.</p> <p>2.4 Explain organizational structure of the</p>	<p>Explain organization and differentiate between formal and informal rganizations.</p> <p>Draw different types of organizational structures including those of your dept, schools etc.</p> <p>Explain the structures drawn.</p>	<p>Textbooks</p> <p>Journals</p> <p>Publications of management PolySchool. Organogram</p>	<p>Explain different types of organization structure using diagram.</p> <p>Explain organizational structure of the department, school, the polytechnic and other line organizations.</p>	<p>Using diagram films, and school. Organogram to explain organizational structure.</p>	<p>Text books, Journals, Organogram.</p> <p>Internet and relevant business and management websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	department, school, the polytechnic and other line organizations, using diagrams. 2.5 Explain span of control and unity of command	Explain span of control and unity of command. Give assignment				
General Objective 3: Understand the concept of delegation.						
6-7	3.1 Define delegation. 3.2 Explain the need for delegation 3.3 Explain elements in delegation such as authority, responsibility and accountability. 3.4 Explain the limitation of delegation	Explain delegation, its importance, Uses and limitation Explain its elements such as authority, responsibility and accountability. conduct test.	Textbooks Publications Journals	Refer to examples of small business with case studies to identify the delegation of responsibility in an organization.	Guidance on the use of small business case studies to examine delegation	Internet and relevant business and management websites
General Objective 4: Understand the concept of leadership.						
8-9	4.1 Define leadership 4.2 Identify leadership styles. 4.3 Explain issues and problems of leadership in organizations in Nigeria.	• Explain leadership and types of leadership styles and their problems in Nigerian organizations	Textbooks Journals Publications	Define leadership Define leadership styles. Explain issues and problems of leadership in organization in Nigeria.	Management films Role modelling Text books Journals.	Internet and relevant business and management websites
General Objective 5 Understand the management functions of motivation						
10-12	5.1 Define motivation, explaining its functions. 5.2 Explain major	Explain motivation and motivational theories. ii. Explain the functions and	1) Textbooks 2) Journals	Refer to management problems in order to identify some motivational factors and their effects on Nigerian workers.	Explain major motivational theories. Students to work in pairs to	Internet and relevant business and management websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	motivational theories. 5.3 Evaluate motivational tools and their effectiveness. 5.4 Explain issues (problems and prospects) in motivating the Nigerian worker	tools used for motivation. iii. Explain its problems and prospects. iv. Give assignment	3) Publications		evaluate motivational tools and their effectiveness.	
General Objective 6 Understand the importance of effective communication in an organization						
13-15	6.1 Define communication. 6.2 Explain the process and method of communication. 6.3 Identify characteristics of effective communication in an organization. 6.1 Explain different systems of communication in organizations. 6.2 Examine the implications of defective communication in organizations.	Explain communication, its process, characteristics, and methods. Explain different systems of communication and the implications of defective system. Conduct test.	Textbooks Journals	Student can be guided through role play and problem solving method on the effective ways of communication in an organisation.	Guidance on role play activities to consider different communication problems in a business. For example: <ul style="list-style-type: none"> • Delaying • Re-organisations • Introducing New Technology • New work patterns 	Internet and relevant business and management websites

ASSESSMENT CRITERIA

Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
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Competency: On completing the course, the student should be able to understand/estimate/define/etc....

BUSINESS STATISTICS II

PROGRAMME: ND BUS. ADMIN AND MANAGEMENT			
Course: BUSINESS STATISTICS II	Code: BAM 222	Credit Hours:	hours 3
Semester FOURTH	Pre-requisite:	Theoretical:	2 hours/week - %
		Practical:	1 hours/week - %
Course main Aim/Goal			
<p>This course is designed to provide the student with the knowledge and use of statistical tools in solving management problems both in business and government.</p>			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand survey planning and designs 2. Understand sampling theory 3. Know inferential statistics 4. Understand Binaries Distribution 5. Understand Point and Interval Estimates 6. Know Mathematics Expectations 7. Understand moments generating functions' (GMF) 8. Know the tests of linear regressions 9. Understand Analysis of Variance (ANOVA) 10. Understand measures of welfare 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand survey planning and designs.						
1	1.1 List sources of data. 1.2 Systematize principles of data. 1.3 Define coding and processing 1.4 Design questionnaires	<ul style="list-style-type: none"> • Explain data, its source and principles • Explain coding and processing of data. • Guide students on how to design a questionnaire 	Textbooks	Design a questionnaire to gather data	Guide students to design questionnaire.	Web based resources on questionnaire design
General Objective 2: Understand sampling theory						
2	2.1 Define sampling theory. 2.2 Systematize sampling methods 2.3 Solve problems involving samples. 2.4 Define small samples. 2.5 Define large samples. 2.6 Solve problems involving 2.4 and 2.5 above.	<ul style="list-style-type: none"> • Explain sampling theory and methods of sampling • Explain samples • Solve problems involving samples 	Textbooks	Solve problems involving small and huge samples.	Guide students to solve problems involving samples.	Questions on sampling and methods of sampling

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Know inferential statistics						
3-4	3.1 Define univariate distributions.	<ul style="list-style-type: none"> • Explain univariate, binomial and 	Textbooks	Define univariate distributions.	Guide students on the solving of business problems involving distribution analysis. Advise students on the importance of proportions. Solving problems involving proportions	Business Scenario and questions to show the differences between Binomial - Univariate and Poisson Distribution analysis. Questions and answers on proportions as a precursor to the assignment tasks.
	3.2 Define Binomial distributions.	Poisson distribution.	Distribution tables	Define Binomial distributions.		
	3.3 Define Poisson distribution.	<ul style="list-style-type: none"> • Solve problems involving the above. 		Define Poisson distribution.		
	3.4 Solve problems involving 3.1-3.3 above.	<ul style="list-style-type: none"> • Explain Normal distribution. 		Solve problems involving 3.1-3.3 above.		
	3.5 Define Normal distribution.	<ul style="list-style-type: none"> • Guide students on how to use distribution tables 		Explain proportion		
	3.6 Explain the use of tables	<ul style="list-style-type: none"> • Explain hypothesis. 		Solve problems involving proportions		
	3.7 Define hypothesis.	<ul style="list-style-type: none"> • Guide students on how to test hypothesis. 				
	3.8 Test hypothesis for small samples.	<ul style="list-style-type: none"> • Explain proportion 				
	3.9 Test hypothesis for large samples.	<ul style="list-style-type: none"> • Solve problems involving proportions 				
	3.10 Define univariate distributions.	<ul style="list-style-type: none"> • Give assignment 				
	3.11 Define Binomial distributions.					
	3.12 Define Poisson					

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	distribution. 3.13 Solve problems involving 3.1-3.3 above.					
General Objective 4: Understand bivariate distributions						
5	4.1 Define bivariate distributions. 4.2 Solve problems involving bivariate distributions.	<ul style="list-style-type: none"> • Explain bivariate distributions. • Solve problems involving bivariate distribution. Conduct test. 	Textbooks	Solve problems involving bivariate distribution for a business situation	Guide problems involving bivariate distribution.	Assignment and questions on distribution.
General Objective 5: Understand point and interval estimates						
6	5.1 Define point and interval estimates 5.2 Solve problems involving point and interval estimate.	<ul style="list-style-type: none"> • Explain estimation theory • Solve problems involving estimate 	Textbooks	Solve business problems involving point and interval estimate.	Guide students solve problems involving point and interval estimates.	Assignment and questions on distribution.
General Objective 6: Know mathematical expectation						
7	6.1 Define mathematical expectations. 6.2 Solve problems involving mathematics expectations.	<ul style="list-style-type: none"> • Explain mathematical expectation • Solve problems involving maths expectations 	Textbooks	Solve business problem involving mathematical expectations.	Guide students solve problems involving mathematical expectations.	Assignment and questions on distribution.
General Objective 7: Understand moments generating functions (GMF)						
8-9	7.1 .Define moments generating functions (GMF). 7.2 Systematize GMF	<ul style="list-style-type: none"> • Explain moments generating functions (GMF) • Solve problems involving GMF 		Solve business problems involving moments generating functions.	Guide students to solve problems involving moments generating function.	Assignment and questions on functions

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	characteristics. 7.3 Solve problems involving GMF.					
General Objective 8: Know the tests of Linear Regression						
10-11	8.1 Explain tests of linear regression 8.2 Solve problems involving simple regression. 8.3 Solve problems involving multiple regression. 8.4 Test for the regression.	<ul style="list-style-type: none"> • Explain linear regression. • Solve problems involving simple and multiple regression • Guide students on how to test for regression. 	Textbooks	Solve problems involving simple and multiple regression.	Guide students to solve regression problems.	Assignment and questions on linear regression
General Objective 9: Understand analysis of variance (ANOVA)						
12-13	9.1 Define analysis of Variance. 9.2 Solve problems involving ANOVA (one way)	<ul style="list-style-type: none"> • Explain analysis of variance. • Solve problems involving ANOVA • Conduct test. 	Textbooks Statistical tables	Solve problems involving ANOVA	Guide students solve problems involving ANOVA	Assignment and questions on the analysis of variance
General Objective 10: Understand measures of welfare						
14-14	10.1 Define welfare measures. 10.2 Define index numbers 10.3 Define income	<ul style="list-style-type: none"> • Explain welfare measures, index numbers and income distribution. • Solve problems involving above. 	Textbooks	Solve problems involving welfare indices	Guide students solve problems of welfare indices.	Assignment and questions on measuring welfare etc.

Theoretical Content			Practical Content			
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	distribution. 10.4 Systematize income indices. 10.5 Solve problems involving welfare indices.					

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

ELEMENTS OF PRODUCTION MANAGEMENT

PROGRAMME: ND BUS. ADMIN AND MANAGEMENT			
Course: ELEMENTS OF PRODUCTION MANAGEMENT	Code: BAM 223	Credit Hours:	3 hours
Semester: FOURTH	Pre-requisite:	Theoretical:	2 hours/week 67%
		Practical:	1 hours/week 33%
Course main Aim/Goal			
<p>The course is designed to enable the student understand the importance of production function in business.</p> <p>General Objectives:</p> <ol style="list-style-type: none"> 1. Understand the role and functions of production management 2. Know the use of simple mathematical models in production management 3. Understand the basic strategic functions of production management 4. Understand the broad functions of production planning and control 5. Understand the need for quality control measures in production management. 6. Understand linear programming in production scheduling. 7. Understand the need for proper maintenance of facilities in production management 8. Understand the social responsibility of the production system. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the roles and functions of Production Management						
1-2	<p>1.1 Define:</p> <p style="padding-left: 40px;">i) production ii) production management</p> <p>1.2 Explain the functions of production management.</p> <p>1.3 Explain the role of production management in manufacturing and service organization.</p> <p>1.4 Distinguish between strategic and operational functions of production management.</p> <p>1.5 Explain the organization of production function</p>	<p>Explain production, production management and function.</p> <p>Explain the role of production management in manufacturing and service organizations.</p> <p>Differentiate between strategic and operational functions in production management.</p> <p>Explain the organization of production function.</p>		<p>Explain the functions of production management.</p> <p>Explain the role of production management in manufacturing and service organization.</p> <p>Distinguish between strategic and operational functions of production management.</p>	<p>Guide students Simple Case Study based on a one industry island near the coast of West Africa. The industry may be oil or steel or gas production.</p> <p>Identify the production process, the service aspects of the organisation and how the production function is organised.</p> <p>Students work in groups to set up rival units of production to focus on particular aspects of the production process.</p>	<p>Internet and Relevant websites</p> <p>Case histories of relevant Nigerian companies.</p>
General Objective 2: Know the use of Simple Mathematical Models in Production Management						
3	<p>2.1 Define modelling</p> <p>2.2 Distinguish between qualitative and quantitative model</p> <p>2.3 Define mathematical model.</p> <p>2.4 Explain types of mathematical models.</p>	<p>Explain modeling.</p> <p>Differentiate between qualitative and Quantitative models.</p> <p>Explain mathematical models and its types.</p> <p>Solve management problems using</p>	Textbooks	<p>Know modelling</p> <p>Know the different between qualitative and quantitative models.</p> <p>Know the mathematical models and its types.</p> <p>Solve problems including the above.</p>	<p>Show students modeling techniques and the mathematics of modeling.</p> <p>Guide students to solve modeling problems.</p>	<p>Textbooks</p> <p>Calculators.</p> <p>Maths sets etc.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	2.5 Explain management problems that can be solved using mathematical models.	mathematical models.				
General Objective 3: Understand the strategic functions of Production Management						
4-5	3.1 Explain product design. 3.2 Explain the factors affecting product design. 3.3 Explain plant design. 3.4 Identify factors affecting plant design. 3.5 Explain factory layout. 3.6 Explain types of layout. 3.7 Explain materials handling 3.8 Explain the various methods of materials handling. 3.9 Explain Man-machine system. 3.10 Identify features of a good "man-machine" system. 3.11 Design a typical factory layout.	Explain product design and factors affecting it. Explain plant design and factors affecting it. Explain factory layout, its types and design. Explain materials handling and its methods. Explain man machine system and its features. Give assignment.	Textbooks	Know a typical factory design and layout in your locality. Know materials handling techniques. Know the man-machine system.	Take students to a typical factory and show them a typical layout. Show students material handling function in a typical industry. Show a good man-machine system.	Factory

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand production planning and control						
6 - 7	4.1 Explain i) production planning ii) production control	Explain production planning and control and their activities. Explain the importance of production planning and control.	Textbooks	Know production planning and control. Know the activities involved in production planning control.	Take students to a typical production outfit and show them the activities undertaken in production planning and control.	Production Outfit
	4.2 Identify the activities involved in 4.1 above.	Describe problems involving production planning and control in Nigeria.				
	4.3 Identify the need for production planning and control.	Conduct test.				
	4.4 Identify the problems of production planning and control in Nigeria.					
General Objective 5: Understand the need for quality control measures in production management						
8-9	5.1 Define quality control.	Explain quality control and its methods.		Understand sampling plan, OC curve, fchart Z-chart. Know the processes of quality control.	While in the factory show the students the process of quality control. Illustrate on a graph, sampling plan, OC-curve, F-chart, Z-chart, etc.	Factory Graph Paper etc.
	5.2 Explain the various methods of quality control.	Explain: sampling plan, OC curve, F chart and Z chart.				
	5.3 Explain : (i) Sampling plan (ii) OC curve (iii) F chart (i) Z chart	Explain the implication of quality control in production process				
	5.4 Explain the implication of quality control in production process.					

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 6: Understand linear programming in production scheduling						
10-11	<p>6.1 Explain quality control and its methods.</p> <p>6.2 Explain: sampling plan, OC curve, F chart and Z chart</p> <p>6.3 Explain the implication of quality control in production process</p>	<p>Explain programming, linear programming and the components, of linear programming problems.</p> <p>Solve management problems using linear programming methods.</p> <p>Give assignment.</p>	Textbooks	<p>Understand linear programming techniques.</p> <p>Know how to apply linear programming models to solve management problems.</p>	<p>Guide students on how to develop linear programming models.</p> <p>Demonstrate how LP models can be used to solve management problem.</p>	<p>Graph paper</p> <p>Calculator etc.</p>
General Objective 7: Understand the need for maintenance in Production Management						
12-13	<p>7.1 Define maintenance.</p> <p>7.2 Explain</p> <p style="padding-left: 40px;">(i) preventive maintenance</p> <p style="padding-left: 40px;">(ii) corrective maintenance</p> <p>7.3 Explain maintenance plan.</p> <p>7.4 Explain maintenance culture in Nigeria.</p> <p>7.5 Examine 7.4 above in relation to any manufacturing or service organization in Nigeria.</p>	<p>Explain maintenance and its types.</p> <p>Explain maintenance plan.</p> <p>Explain maintenance culture in Nigeria and its implication.</p> <p>Give assignment</p>	Textbooks	<p>Understand maintenance culture in a typical production outfit in your locality</p>	<p>Take students to a manufacturing organization in your locality and show them the tasks involve in maintenance.</p>	

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 8: Understand the social responsibility of a production system						
14 - 15	8.1 Identify the non-economic output of production. 8.2 Explain the impact of industrial pollution on the environment. 8.1 Explain methods of industrial waste disposal and management. 8.2 Explain accidents in production. 8.3 Explain the need for accident and pollution control. 8.4 Explain the various methods of industrial safety.	Explain social responsibility, its practice and impact on the society. Conduct test.	Textbooks	Know the effect of pollution, waste disposal and management. Know the causes and effects of accidents. Know the methods of industrial safety.	Take students to a local industry and show them waste disposal methods. Show students pollution emanating from an industry and its effect. Show students safety procedures in a typical factory.	

ASSESSMENT CRITERIA			
Coursework 50%	Course test 25%	Practical 25%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

ELEMENTS OF HUMAN CAPITAL MANAGEMENT

PROGRAMME: HND Office Technology and Management			
Course: ELEMENTS OF HUMAN CAPITAL MANAGEMENT	Code: BAM 224	Credit Hours:	hours 3
Semester: 3	Pre-requisite:	Theoretical:	2 hours/week %
		Practical:	1 hours/week %
Course main Aim/Goal			
This course is designed to provide the student with the basic knowledge of Human Capital policies and practices in an organisation.			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the concept and scope of Human Capital Management 2. Know the functions of the Human Capital Management Department in an organization 3. Understand the role of trade unions in personnel policies and Human Capital Management Practices in an Organization 4. Understand procedures for handling conflicts in an organization 5. Understand motivation. 			

Theoretical Content				Practical Content		
Week	General Objective 1: Understand the concept and scope of Human Capital Management					
	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
1-2	1.1 Explain the meaning of Human Capital Management. 1.2 Explain the origin, emergence and aim of Human Capital Management. 1.3 Understand the scope of Human Capital Management.	<ul style="list-style-type: none"> Explain the meaning, evolution and scope of human capital management 	1) Textbooks 2) Journals			
General Objective 2: Know the functions of the Human Capital Management Department in an Organization.						
3-5	2.1 Explain organization, design and development 2.2 Explain: <ul style="list-style-type: none"> i) Manpower planning ii) Manpower training and development iii) Recruitment and selection iv) Postings v) Discipline vi) Job design and evaluation vii) Employee welfare viii) Personnel records 2.3 Information systems, etc.	<ul style="list-style-type: none"> Explain organization design and development. Explain the functions of Human Capital Manager. Give assignment. 	1) Textbooks 2) Journals	Organise a mock training programme. Organise a mock recruitment and selection programme Prepare a functional employee welfare package. Prepare sample personnel records.	Guide students to organize: Training programme Recruitment and selection programme Welfare package Personnel record.	
General Objective 3: Understand the role of trade unions in personnel policies and Human Capital Management practices in an Organization						
6-7	3.1 Describe industrial relations 3.2 Describe trade union 3.3 Explain the role of a trade union in an organization.	<ul style="list-style-type: none"> Explain industrial relations. Explain trade union, its role and relationship with management. Conduct test.. 	Textbooks Journals			

Theoretical Content			Practical Content			
Week	General Objective 1: Understand the concept and scope of Human Capital Management					
	3.4 Explain Management/Union relationship in an organization.					
	General Objective 4: Understand procedures for handling conflicts/grievances/disputes in an organization					
8-10	4.1 Explain industrial conflicts/grievances/disputes. 4.2 Describe the causes of conflicts/grievances/disputes in an organization. 4.3 Describe the nature of industrial disputes. 4.4 Describe the procedures for resolving industrial disputes in Nigeria.	<ul style="list-style-type: none"> • Explain grievances, conflicts, disputes and their causes in an organization. • Explain nature and procedure for resolving industrial disputes in Nigeria. 	Textbooks Journals Publications	Solve industrial conflicts using case material	Guide students solve industrial conflicts from cases.	Case-studies Handouts
	General Objective 5: Understand Motivation					
11-15	5.1 Describe motivation. 5.2 Explain theories of motivation 5.3 Explain the concept of: (i) Alienation (ii) Boredom (iii) Frustration, etc. 5.4 Identify ways of preventing worker dissatisfaction in an organization. 5.5 Examine the practice of motivation in any selected public or private organization in Nigeria.	<ul style="list-style-type: none"> • Explain motivation and its theories. • Evaluate the practice of motivation in any selected Nigerian organization. • Explain alienation, boredom frustration, etc. • Identify ways of preventing Dissatisfaction. • Conduct test. 	Textbooks Journals	Solve motivation problem from cases.	Guide students to solve motivation problem from case material.	Case-studies Handouts

ASSESSMENT CRITERIA			
Coursework	Course test	Practical	Other (Examination/project/portfolio) %
%	%	%	50
50			

PROJECT

Programme: (National Diploma)			
Course: Project	Course Code: BAM 225	Total Hours:	6
Year: 2 Semester: 4	Pre-requisite:	Theoretical: Practical:	0 hours /week 6 hours /week
Goal: This course is designed to enable the student to undertake an individual project and write a report on it.			
General Objectives: On completion of this course, the diplomate should be able to: <ol style="list-style-type: none">1. Research a chosen topic at ND level from available sources.2. Collect data on the chosen topic.3. Produce a report on the chosen topic.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's activities	Resources	Specific Learning Outcomes	Teacher's activities	Resources
General Objective 1: Research a chosen topic at ND level from available sources.						
1	1.1 Choose, under guidance, an appropriate topic of interest.	Provide guidance in finding suitable topics.	Textbooks Lecture Notes Internet	Selection of a topic of interest.	Provide guidance in finding suitable topics.	Textbooks Lecture Notes Internet
2	1.2 Research a chosen topic from available sources.	Provide guidance in finding suitable sources.	Textbooks Lecture Notes Internet	Demonstrate research ability	Provide guidance in finding suitable sources.	Textbooks Lecture Notes Internet
3	1.2 (continued) Research a chosen topic from available sources.	Provide guidance in finding suitable sources.	Textbooks Lecture Notes Internet	Demonstrate research ability	Provide guidance in finding suitable sources.	Textbooks Lecture Notes Internet
4	1.2 (continued) Research a chosen topic from available sources.	Provide guidance in finding suitable sources.	Textbooks Lecture Notes Internet	Demonstrate research ability	Provide guidance in finding suitable sources.	Textbooks Lecture Notes Internet
General Objective 2 : Collect data on the chosen topic.						
5	2.1 Collect data on the chosen topic from available sources.	Provide guidance in collecting data	Textbooks Lecture Notes Internet	Demonstrate ability to collect data	Provide guidance in collecting data.	Textbooks Lecture Notes Internet

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's activities	Resources	Specific Learning Outcomes	Teacher's activities	Resources
6	2.1 (continued) Collect data on the chosen topic from available sources.	Provide guidance in collecting data	Textbooks Lecture Notes Internet	Demonstrate ability to collect data	Provide guidance in collecting data.	Textbooks Lecture Notes Internet
7	2.1 (continued) Collect data on the chosen topic from available sources.	Provide guidance in collecting data	Textbooks Lecture Notes Internet	Demonstrate ability to collect data	Provide guidance in collecting data.	Textbooks Lecture Notes Internet
8	2.1 (continued) Collect data on the chosen topic from available sources.	Provide guidance in collecting data	Textbooks Lecture Notes Internet	Demonstrate ability to collect data	Provide guidance in collecting data.	Textbooks Lecture Notes Internet
9	2.1 (continued) Collect data on the chosen topic from available sources .	Provide guidance in collecting data	Textbooks Lecture Notes Internet	Demonstrate ability to collect data	Provide guidance in collecting data.	Textbooks Lecture Notes Internet
General Objective 3: Produce a report on the chosen topic.						
10	3.1 Produce a report on the chosen topic.	Provide guidance in report writing	Textbooks Lecture Notes Internet	Demonstrate ability in report writing	Provide guidance in report writing	Textbooks Lecture Notes Internet

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's activities	Resources	Specific Learning Outcomes	Teacher's activities	Resources
11	3.1 (continued) Produce a report on the chosen topic.	Provide guidance in report writing	Textbooks Lecture Notes Internet	Demonstrate ability in report writing	Provide guidance in report writing	Textbooks Lecture Notes Internet
12	3.1 (continued) Produce a report on the chosen topic.	Provide guidance in report writing	Textbooks Lecture Notes Internet	Demonstrate ability in report writing	Provide guidance in report writing	Textbooks Lecture Notes Internet
13	3.1 (continued) Produce a report on the chosen topic.	Provide guidance in report writing	Textbooks Lecture Notes Internet	Demonstrate ability in report writing	Provide guidance in report writing	Textbooks Lecture Notes Internet
14	3.1 (continued) Produce a report on the chosen topic.	Provide guidance in report writing	Textbooks Lecture Notes Internet	Demonstrate ability in report writing	Provide guidance in report writing	Textbooks Lecture Notes Internet
15	3.1 (continued) Produce a report on the chosen topic.	Provide guidance in report writing	Textbooks Lecture Notes Internet	Demonstrate ability in report writing	Provide guidance in report writing	Textbooks Lecture Notes Internet

Assessment: Give details of assignments to be used:

Coursework/ Assignments %; Course test %; Practical %; Projects %; Examination %

Type of Assessment	Purpose and Nature of Assessment	Weighting (%)
Examination	Final Examination (written) to assess knowledge and understanding	0
Test	0 progress tests	0
Practical	Report of 20 - 30 pages length	100
Total		100

Recommended Textbooks & References:

COST ACCOUNTING II

PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: COST ACCOUNTING II	Code: ACC 222	Credit Hours:	60 hours 4.0 Units.
Semester: FOURTH SEMESTER	Pre-requisite: ACC 212	Theoretical:	2 hours/week - 50%
Semester SECOND SEMESTER		Practical:	2 hours/week - 50%
Goal: To further develop the student's knowledge of principles of cost accounting and costing methods.			
GENERAL OBJECTIVES:			
On completion of this module the students should be able to:			
1.0 Understand accounting records in cost ledgers, reports and statements of integrated accounting system.			
2.0 Know costing methods and techniques			
3.0 Know various types of budgets.			
4.0 Know budgetary control.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand accounting records in cost ledgers, reports and statements of integrated accounting system.						
1-4	1.1 Explain the procedure for posting in the various cost ledgers. 1.2 Explain how reports and statements are prepared. 1.3 Explain the need for integrated accounting systems. 1.4 Trace the reconciliation of cost and financial accounting records.	(i) With the aid of examples demonstrate cost ledger accounting. (ii) Show preparation of reports. (iii) Do an integrated accounting records example and reconcile it with financial record.	Overhead projector Worked examples	1. Post transactions into cost ledgers. 2. Prepare integrated accounts 3. Reconcile cost and financial accounting records.	Lead students in the making of entries in cost ledgers and preparation of integrated accounts. Carry out reconciliation of cost and financial accounting records using spreadsheet	Overhead Projector and Transparency charts. Spreadsheets.
General Objective 2: Know costing methods and techniques.						
5-7	2.1 Define the various methods and techniques of costing: Job costing, process costing, standard costing, batch costing, marginal costing.	(i) Explain and work examples to indicate various costing methods and techniques.	Overhead projector Worked examples	1. Determine the cost of a product using job, process, batch, standard and marginal costing.	Identify various costing methods and guide students on how to collate product costs using various examples. Answers produced using spreadsheets	Flipboard Overhead Projector and Transparency charts. Spreadsheets.
General Objective 3: Know various types of budget.						
8-11	3.1 Define the term budget. 3.2 Explain various types of budget: namely Capital, Production, Sales and cash budgets. 3.3 Explain the limiting factors in budget.	(i) Explain budget and using worked examples indicate types of budget.	Overhead projector Worked examples	1. Prepare capital, production, sales and cash budgets.	Show budget format. Guide students in the preparation of budgets using various worked examples. Answers produced using spreadsheet tables	Computer software packages /spreadsheet Overhead projector and transparency.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Know budget control.						
12-15	4.1 Describe budgetary control.	(i) Explain budgeting control.	Overhead projector	1. Prepare performance evaluation reports and analyse basic variance.	Direct students to prepare performance reports and variance analysis using examples. Answer to above using spreadsheet table	Overhead Projector and transparency. Spreadsheet
	4.2 Describe elements of performance evaluation.	(ii) Explain elements of performance evaluation using standard costing and basic variance analysis.	Worked examples			
	4.3 Prepare performance evaluation report.					
	4.4 Explain basic variance analysis and its effect on business operations.					

ASSESSMENT CRITERIA

Coursework 30%	Course test %	Practical 30%	Other (Examination/project/portfolio) 40%
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COMMUNICATION SKILLS

PROGRAMME: ND Office Technology and Management			
Course: Communication Skills	Code: OTM 222	Credit Hours:	4 hours
Semester: 4	Pre-requisite:	Theoretical:	1 hours/week 25 %
		Practical:	3 hours/week 75 %
Course main Aim/Goal: The module is designed to assist the student to interact positively with employers, colleagues, customers etc in the work environment.			
General Objectives:			
<ul style="list-style-type: none"> 1.0 Know how to interact with people in the work environment. 2.0 Know how to maintain a good image. 3.0 Know how to maintain a good disposition/and maintain stability. 4.0 Know how to develop listening skills. 5.0 Know the rules & regulations guiding the profession (office ethics). 6.0 Know office politics and when to apply them. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1.0: Know how to interact with people in the work environment						
1-3	<p>1.1 Explain relationships in work environment.</p> <p>1.2 List various ways colleagues can be addressed in the office.</p> <p>1.3 Deal with difficult persons.</p> <p>1.4 Evaluate interactions with colleagues, etc.</p>	<p>- Explain relationships in work environment.</p> <p>- Explain how workers can be addressed (established patterns).</p> <p>- Explain how to deal with difficult persons.</p> <p>- Emphasises the need to be pleasant and business like.</p> <p>- Emphasise the need to evaluate interaction with people.</p>	<p>Chalkboard</p> <p>Posters</p> <p>Graphics</p> <p>White-boards</p>	Organize role plays in the work environment	<p>Student guided role play activities</p> <p>Case-studies</p>	<p>Films</p> <p>Video</p> <p>Cassette, etc</p>
General Objective 2.0: Know how to maintain a good image.						
4-5	<p>2.1 Maintain a good image.</p> <p>2.2 Display a positive attitude in the office</p> <p>2.3 Dress appropriately.</p> <p>2.4 Be competent in the profession.</p>	<p>- Explain the importance of the secretary's image in an organisation.</p> <p>- Explain the general attitudes to be displayed by the secretary.</p> <p>- Explain the importance of physical appearance.</p> <p>- Explain the importance of competency and intelligence in the profession.</p>	Ditto	Read, copy, write and transcribe dictated passages.	Ditto	Ditto

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3.0: Know how to maintain a good disposition.						
6-7	<p>3.1 Maintain a pleasant working relationship with people.</p> <p>3.2 Display maturity when working under stress, or within short notices.</p> <p>3.3 Maintain a well integrated personality.</p>	<p>- Explain why it is necessary to maintain a pleasant working atmosphere.</p> <p>- Explain how to handle tasks within short times.</p> <p>- Explain how to avoid unpleasant situations.</p>	<p>Ditto</p> <p>Shorthand laboratory and typewriter and PCs</p>	Demonstrate transcription and proofreading techniques.	Demonstrate and assess student activities (role-plays and case-studies).	Ditto
General Objective 4.0: Know how to develop listening skills.						
8-9	<p>4.1 Listen attentively.</p> <p>4.2 Take notes when a speaker is speaking.</p> <p>4.3 Ask questions for clarification.</p>	<p>- Emphasise the need to listen attentively.</p> <p>- Emphasise the need to take notes when the speaker is speaking.</p> <p>- Emphasise the need to ask questions to clarify instructions.</p>	<p>Chalkboard</p> <p>Posters</p> <p>White-boards</p> <p>Reading materials</p> <p>handouts</p>	4.1 Students listen to radio and also watch clips on attentive listening.	<p>- Organise films.</p> <p>- Play cassettes.</p> <p>- Guide student activities</p>	<p>Audio tapes</p> <p>Cassette tape</p> <p>Recorder/Player</p> <p>Video tapes</p> <p>Television</p> <p>VCR</p> <p>Reporters note</p> <p>Book</p> <p>Pens</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 5.0: Know the rules and regulations guiding the profession.						
10-13				5.1 Exhibit basic courtesy as an integral part of work habits. 5.2 How to deal with both genders in the workplace (male and female) 5.3 How to maintain a proper degree of formality and respect with staff and visitors. 5.4. Professional relationships: how to recognise and deal with different type of harassments	- Explain basic courtesy as an integral part of work habit. - Describe the proper level and degree of formality and respect with staff/visitors/colleagues and supervisors - Role plays and case studies	Films Video CD Clips Class handouts
General Objective 6.0: Know the office politics and when to apply them.						
14-15	6.1 Explain office politics. 6.2 Explain the political structure of an office. 6.3 Explain the importance of political structures in a working environment 6.4 List beneficial office politics in the office.	- Explain office politics.. - Give example of political structures. - Explain why it is important to know the organisational structure when dealing with people. - Point out office politics that can be useful to an office professional	White board Handouts	Show students organizational chart and explain the politics within it.	Student activities recognizing organizational chart Group discussions	Organisational charts Handouts

ASSESSMENT CRITERIA			
Coursework	Course test	Practical	Other (Examination/project/portfolio)
30%	%	%	70%