



DISTANCE LEARNING CENTRE
Ahmadu Bello University

STUDENT HANDBOOK

B.Sc. ACCOUNTING

ABU DLC Student Handbook (B.Sc. Accounting)

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FORWORD

Whereas the Distance Learning Centre Prospectus covers all aspects of the Distance Learning delivery in Ahmadu Bello University, the DLC B.Sc. Accounting Student Handbook is designed to give you an overview of the B.Sc. Accounting by Distance Learning in the Ahmadu Bello University.

A Handbook of this nature is a must read for you. It provides useful information on the nature, orientation and scope of the B.Sc. Accounting programme as well as highlights the uniqueness of this delivery modality.

As you opt for the distance learning mode to acquire a Bachelor of Science degree in Accounting, we shall strive to make your learning experience a memorable one.

I urge you to commit, discipline and submit yourself to the demand of distance education. This shall entail an appraisal of your obligations and most suitable time to commit to your studies. You are to note that your success as a distance learner largely depends on you as there are no lecture time table or lecturers to insist you should be in class at any specific time.

Once again, I welcome you to a wonderful experience of distance learning and looking forward to seeing you on graduation day.

Prof. Muhammed Ibrahim SULE
Director, Distance Learning Centre

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PART I

General Information



Sir Ahmadu Bello, KBE, GCON

Sardaunan Sokoto and Premier of Northern Nigeria
Founder and First Chancellor, Ahmadu Bello University, Zaria

1.1 PRINCIPAL OFFICERS OF THE UNIVERSITY



His Majesty, Nnaemeka Alfred Ugochukwu Achebe, CFR
Chancellor.
(Obi of Onitsha)



Malam Adamu Fika, CFR
MICI Arb (Wazirin Fika)
Pro-Chancellor and Chairman of Council



Prof. Kabiru Bala, FNIOB,
Vice-Chancellor



Prof. Ahmed Doko Ibrahim
**Deputy Vice-Chancellor,
Administration**



Prof. Danladi A. Ameh
**Deputy Vice-Chancellor,
Academic**



Mal. Rabi'u Samaila
Registrar



Mal. Muhammad Bello Aminu Gurin
Bursar



Mal. Abdulhameed Gambo Liman
Ag. University Librarian

1.2 VISITOR, PRINCIPAL OFFICERS, DEANS AND DIRECTORS

Visitor: Bola Ahmed Tinubu, GCFR, President and Commander in Chief of the Armed Forces of the Federal Republic of Nigeria.

Chancellor: His Majesty, Nnaemeka Alfred Ugochukwu Achebe, CFR, Obi of Onitsha (Agbogidi).

Pro-Chancellor and Chairman Governing Council: Malam Adamu Fika, CFR, (Wazirin Fika).

Vice-Chancellor: Prof. Kabiru Bala, MBA, Ph.D, FNIOB, MAPM, MCABE, MSClarb

Deputy Vice-Chancellor (Administration): Prof. Ahmed Doko Ibrahim, B.Sc., M.Sc., Ph.D.

Deputy Vice- Chancellor (Academic): Professor. Danladi Amodu Ameh. B.Sc., MSc., Ph.D.

Registrar: Mal. Rabiu Samaila

Bursar: Mal. Muhammad Bello Aminu Gurin

Ag. Librarian: Mal. Abdulhameed Gambo Liman

Ag. Provost, College of Medical Sciences: Prof. M. S. Shehu

Dean, School of Postgraduate Studies: Prof. Sani A. Abdullahi

Director, Directorate of Academic Planning & Monitoring: Prof. Bello Mukhtar

Dean, Students Affairs: Prof. M. Yakasai Fatihu

Director, Distance Learning Centre: Prof. M. I. Sule

Director, Institute of Administration: Prof. Siraj Barau Abdulkarim

Director, Institute of Development Research & Training: Prof. Binta Abdulkarim

Director, National Animal Production Research Institute: Prof. A. M. Kolo

Director, Centre for Energy Research and Training: Prof. S. A. Jonah

Director, Institute for Agricultural Research: Prof. M. F. Ishiyaku

Director, Institute of Education: Prof. Bashir A. Maina

Director, University Health Service: Prof. Muhammed S. Isah

Director, Division of Agricultural Colleges: Prof. Musa A. Mahdi

Director, National Agricultural Extension and Research Liaison Services: Prof. Ike Emmanuel Ikani

Director, School of Basic and Remedial Studies, Funtua: Prof. Balarabe Abdullahi

Director, Ahmadu Bello University Consultancy Services: Dr. Umar Farouq Yaya

Director, Directorate of University Advancement: Prof. Sani Abba Aliyu

Director, Iya Abubakar Institute of Computing and ICT: Malam Shuaibu Umar

Managing Director, ABU Press: Malam Ahmad Ibrahim Ja'e

Director, Veterinary Teaching Hospital: Prof. Sani Adamu

Director, Centre for Biotechnology Research & Training: Prof. Muhammad Nasir Shuaibu

Director, Centre for Historical Research and Documentation (CHRD) - Arewa House: Dr. S. S. Aliyu

Director, Equipment Development & Maintenance Centre: Prof. Abdulghaffar Amoka

Director, Centre for Disaster Risk Management & Development Studies: Dr. Usman A. Kibon

Director, Centre for Counselling & Human Development: Dr. (Mrs.) Sa'adatu M. Makarfi

Ag. Director, Physical Planning & Municipal Services: Arc. Sulaiman Mohammed

Director, International Centre of Excellence for Rural Finance and Entrepreneurship: Dr Idris B. Bugaje

Director, Centre for Islamic Legal Studies: Dr. Sa'ad Musa Abubakar

Chief Medical Director, Ahmadu Bello University Teaching Hospital: Prof. Ahmed Umdagas Hamidu

Director, CBN Centre for Economic & Finance: Prof. Auwalu Haruna

Director, Centre for Inland Basin Studies: Prof. Umaru Adamu Dambatta

Director, Directorate of Sports: Dr. Ali Isa Danlami

Director, Public Affairs Directorate: Mal. Auwalu Umar

Dean, ABU Business School: Dr. Idris Ahmed Aliyu

Dean, Faculty of Administration: Prof. Musa Idris

Dean, Faculty of Agriculture: Prof. Mukhtari Mahmoud

Dean, Faculty of Arts: Prof. Muhammad Sule

Dean, Dental Surgery: Prof. S. O. Ajike

Dean, Faculty of Education: Prof. H. I. Bayero

Dean, Faculty of Engineering: Prof. Mohammed I. Dabo

Dean, Faculty of Environmental Design: Prof. Umar A. A. Sullayman

Dean, Faculty of Law: Dr. Salim Bashir Magashi

Dean, Faculty of Basic Medical Sciences: Prof. Wilson O. Hamman

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Dean, Faculty of Allied Health Sciences: Prof. Shehu Abubakar Akuyam

Dean, Faculty of Basic Clinical Sciences: Prof. H. M. Muktar

Dean, Faculty of Clinical Sciences: Prof. M. M. Dauda

Dean, Faculty of Pharmaceutical Sciences: Prof. A. Musa

Dean, Faculty of Life Sciences: Prof. M.N. Shuaibu

Dean, Faculty of Physical Sciences: Prof. I. M. Jaro

Dean, Faculty of Social Sciences: Dr. Shamsuddeen Mohammed

Dean, Faculty of Veterinary Medicine: Prof. Junaidu Kabir

1.3 HISTORICAL PERSPECTIVE

Ahmadu Bello University is one of the First Generation Universities in Nigeria. Others in this category are: the University of Ibadan, the University of Nigeria Nsukka, the University of Lagos and the University of Ife Ile-Ife, now called Obafemi Awolowo University, Ile-Ife.

ABU had a good start because of its solid foundation laid by its founding father, Sir Ahmadu Bello. He attracted to Zaria a talented crop of academics from across Nigeria and other parts of the world, which got the University going on a foundation of excellence. The University was officially launched on 4th October, 1962 in a colourful ceremony presided over by its first Chancellor, Sir Ahmadu Bello, Sardauna of Sokoto, and attended by dignitaries from all over Nigeria, West Africa and other parts of the Commonwealth.

Although officially opened in 1962, the origin of the Ahmadu Bello University dated back ten years earlier when the Nigerian College of Arts, Science and Technology was founded in Samaru, Zaria and provided courses in Engineering, Architecture, Fine Art and Education. Many of the earlier Engineers and Architects in Nigeria had their education and training in this college. But it was in the area of Fine Art that the College most distinguished itself, creating a distinct and African form of art, known today internationally as the Zaria School of Art.

At its official take off in 1962, Ahmadu Bello University had a student body of no more than three thousand enrolled in its various programmes. Today, the student body is over fifty thousand, the majority of them are undergraduates but with a sizeable and growing number of postgraduate students.

As the University now looks forward, it faces the challenge of creating a digital environment in which the most up-to-date technology assists and serves the process of teaching, learning and

research. The vision is that of a campus with internet access in every office, classroom and laboratory, and with a student body and academics versatile in the use and application of these technologies.

The University opened with just four Faculties- Agriculture, Engineering, Law and Science –fifteen Departments. The institution has since inception been under the successive Vice-Chancellorship of Professor Norman Alexander (1961-1966), Professor Ishaya Audu (1966-1975), Professor Iya Abubakar (1975-1978), Professor Oladipo Akinkugbe (1978-1979), Professor Ango Abdullahi (1979-1986), Professor Adamu Nayaya Mohammed (1986-1991), Professor Daniel Saror (1991-1995), Gen. Mamman Kontagora (1995-1998), Professor Abdullahi Mahadi (1998-2004), Professor S.U. Abdullahi (2004-2009), Professor Abdullahi Mustapha (2009-2015), Professor Ibrahim Garba (2015-2020) and currently Prof.essor Kabiru Bala (2020 to date).

In 1987, the year in which the University celebrated its 25th Anniversary, it had turned out to be the largest and the most extensive of all Universities in Sub-Sahara Africa. It covers a land area of about 7,000 hectares and has Eighteen Faculties, a School of Postgraduate Studies, a Business School and 120 Departments. There are also six Institutes, eight specialised Centres, a Division of four Agricultural Colleges, a School of Basic and Remedial Studies, a Demonstration Secondary School, and a Primary School.

The University has of recent been undergoing a fundamental re-organisation. From what has so far been done; it is evident that Ahmadu Bello University will certainly outgrow its crises and become, as it was before, an embodiment of excellence.

1.4 ZARIA

Zaria is a city in Kaduna State, Nigeria. Once called Zazzau, the community was founded in the 14th century as one of the seven original Hausa city-states. According to oral tradition, Zazzau rose to prominence in the early 15th century under the brilliant military leadership of Queen Amina. It became part of the Songhai Empire in the 16th century, fell to the Fulani in the early 19th century, and was captured by the British in 1901.

It is a road and rail hub in a major agricultural area. The city is a market centre for locally produced cotton, peanuts, hides and skins, shea nuts, corn, sorghum, and vegetables. Industries include cotton ginning, peanut and shea-nut milling, tanning, cottonseed-oil production, and the manufacture of cigarettes, bicycles, perfumes, and soap. Zaria is an important centre of education and research, with Ahmadu Bello University and affiliated institutions such as the Institute for Agricultural Research, National Animal Production Research Institute, National Agricultural and Research Liaison Services and the Centre for Energy Research and Training. It also hosts the National Research Institute for Chemical Technology, Nigerian College of Aviation Technology, Nigerian Institute for Transport Technology, Nigerian Military School, Nigerian Army Depot, Nigerian Army School of Military Police, National Institute for Tuberculosis Research and the Nuhu Bamalli Polytechnic among others.

Zaria is made up of the following wards: Zaria-City, Tudun Wada, Kongo/Gyallesu, Tudun Jukun, Tukur Tukur, Wusasa, Sabon Gari, Muchia/Chikaji, GRA, Kwangila, Hanwa, Palladan, Samaru and Zango.



Map of Nigeria showing Zaria arrowed.

1.5 PHILOSOPHY AND OBJECTIVES OF THE UNIVERSITY

At the first ceremony of Ahmadu Bello University in 1963, the founding father and mentor of the University, Sir Ahmadu Bello, enunciated the philosophy of ABU when he said: *“The first duty of every university is the search for and the spread of knowledge and the establishment of truths... But it must also serve the need of the nation.”*

The philosophy of Ahmadu Bello University is predicated upon the “cardinal principles of imparting knowledge and learning to men and women of all races without any distinction on the grounds of race, religious or political beliefs”

Hence, the objectives of Ahmadu Bello University as articulated in Article 4 of its 1962 and 1975 Laws are:

“To provide regular and liberal courses of instruction in the humanities, sciences and other spheres of learning of a standard

required and expected of a university of the highest standing, to promote research and the advancement of science and learning and to secure the diffusion of knowledge throughout Nigeria”.

1.6 UNIVERSITY ADMINISTRATION

Ahmadu Bello University is owned by the Federal Government of Nigeria which funds it. The President and Commander-in-Chief of the Armed Forces of Nigeria is the Visitor. There is a Chancellor who is the ceremonial Head of the University; a Pro Chancellor and Chairman of Council; a Vice-Chancellor who is the Chief Executive and Academic Officer of the University, and a Governing Council with power to manage all matters of the University not otherwise provided for or under the University Law.

The academic affairs of the University are managed by the Senate, under which there are Faculty Boards, and a School of Postgraduate Studies Board. There are also Boards of Governors as well as Professional Academic Boards of Institutes and Centres which administer their respective administrative and academic matters.



The University Senate building

1.7 FACULTIES, INSTITUTES, CENTRES AND SCHOOLS

1. ABU Business School
2. Faculty of Administration
3. Faculty of Agriculture
4. Faculty of Arts
5. Faculty of Education
6. Faculty of Engineering
7. Faculty of Environmental Design
8. Faculty of Law
9. College of Medical Sciences
10. Faculty of Basic Medical Sciences
11. Faculty of Allied Health Sciences
12. Faculty of Basic Clinical Sciences
13. Faculty of Clinical Sciences
14. Faculty of Dental Surgery
15. Faculty of Pharmaceutical Sciences
16. Faculty of Life Sciences
17. Faculty of Physical Sciences
18. Faculty of Social Sciences
19. Faculty of Veterinary Medicine
20. School of Postgraduate Studies
21. Distance Learning Centre
22. Institute of Administration
23. Institute for Agricultural Research (IAR)
24. Institute of Development Research (IDR & T)
25. Institute of Education
26. Division of Agricultural Colleges (DAC)
27. National Animal Production Research Institute (NAPRI)
28. National Agricultural Extension and Research Liaison Services (NAERLS)
29. Centre for Islamic Legal Studies (CILS)
30. Centre for Historical Research and Documentation (CHRD) - Arewa House
31. Iya Abubakar Institute for Computing and ICT
32. Centre for Energy Research and Training

33. International Centre of Excellence for Rural Finance and Entrepreneurship (ICERFE)
34. Centre for Biotechnology Research and Training
35. The Veterinary Teaching Hospital
36. Ahmadu Bello University Teaching Hospital (ABUTH)
37. Equipment Development & Maintenance Centre
38. Centre for Disaster Risk Management & Development Studies (CDRMDS)
39. Centre for Counselling & Human Development
40. CBN Centre for Economic & Finance
41. Centre for Inland Basin Studies
42. Institute of Health

PART II

Distance Learning Centre

2.1 DISTANCE LEARNING

2.1.1 Preamble

The need to commence Distance Learning in ABU has been a product of internal demands initiated by the School of Postgraduate Studies as well external agitations by some alumni as exemplified at the 50th anniversary by Mallam Adamu Fika in his lead paper to mark ABU's golden jubilee where he said *“ABU should consider developing an effective Distance Learning System that deploys modern communication facilities and online tutorial to impact functional knowledge to the millions who may not be able to enroll on its regular campus-based programmes”*.

Annually, an average of 13,000 applicants applied for various postgraduate programmes in the Ahmadu Bello University, although about 70% of these were qualified, less than 5, 000 are usually Admitted due to the limitation of on-campus facilities. The situation is even worse with the undergraduate programmes where 31,000 applicants to Ahmadu Bello University scored the minimum JAMB requirement of 180 points. Less than 10,000 of these can be admitted due to the same reason. It is thus obvious that ABU has not been able to satisfy the demands for those interested in obtaining ABU degrees.

It has also been noted that Nigeria has been credited to be among the countries with the highest number of students studying abroad with about 71,000 studying in Ghana alone and paying not less than 155 billion Naira as tuition annually. ABU should cash on this opportunity to increase its relevance as well as revenue base. In an on campus model “there are obviously limits to how many additional students can be admitted without negatively impacting on quality. The Europe Africa Quality Connect Evaluation Report concluded that ABU has obviously curtailed its capacity to generate any additional income by means of enrolling additional students. The need to explore other options of delivery and student enrollment is thus obvious.

2.1.2 Distance Learning

The principal objective of the Ahmadu Bello University (ABU) in establishing a Distance Learning Centre (DLC) is to put in place an administrative structure responsible for the coordination and delivery of its Distance learning programmes at both the Undergraduate and postgraduate levels.

The DLC is a semi-autonomous administrative Unit responsible for the coordination and delivery of Distance Learning programmes of the Ahmadu Bello University.

2.1.3 Philosophy, Vision and Mission

Philosophy

To radically proffer an alternative but robust delivery model for Ahmadu Bello University degrees and other qualifications in line with Universal ODL best practices.

Vision

The Distance Learning Centre, Ahmadu Bello University shall be a unique Distance Learning Centre of repute excelling in the delivery of Certificate/Diploma, undergraduate and postgraduate programmes in all fields to advance the scope of ABU's reach in educational delivery as envisaged by the founding fathers of the University.

Mission

The mission of the Distance Learning Centre is to ensure qualitative, accessible and timely delivery of approved academic programmes to its students without distinction based on geographic location, race, sex, religion or other affiliations.

2.1.4 Objectives

The principal objective of commencing the Open Distance and e-Learning (ODL) delivery of both undergraduate and postgraduate

programmes is to extend the reach of the university in the delivery of quality and reputable undergraduate and postgraduate studies leading to the award of Ahmadu Bello University Undergraduate and Postgraduate Degrees.

E-learning is naturally suited to distance learning and flexible learning, but can also be used in conjunction with face-to-face teaching or issuance of course material on computers, i-pads, CD/DVDs and hard copies, in which case the term Blended learning is commonly used. Whereas the online option has become the primary modality in the delivery of tertiary education in distance learning in some countries, the reality of Nigeria makes Blended learning a more realistic option.

2.1.5 Location

The Distance Learning Centre of the Ahmadu Bello University (see pictures) is currently located in the Ahmadu Coomassie Building (former ABU Bookshop) adjacent the Senate Building on the Main Campus.



Frontage and Interior view of the Distance Learning Centre

2.1.6 Administration

The Distance Learning Centre is directly responsible to the Ahmadu Bello University Senate and Management on academic and administrative matters respectively.

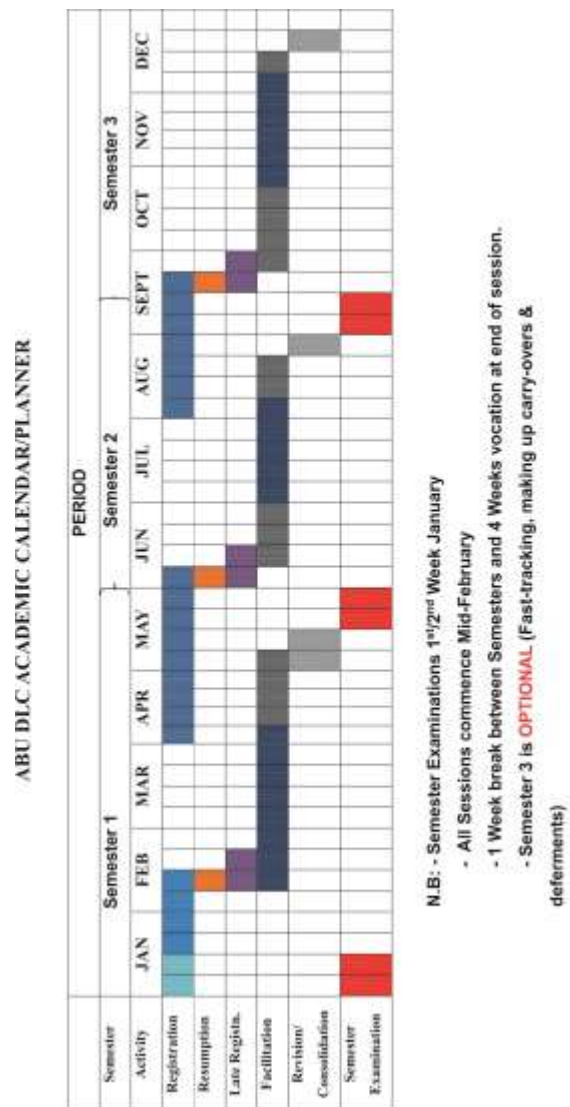
Whereas the Governing Board of the Distance Learning Centre sets out policies for the Centre in line with the overall policies of the Ahmadu Bello University, the Academic Board considers all academic matters prior to its submission to University Senate. The day-to-day administration of the Centre is undertaken by the DLC Management, which comprises of the Director assisted by three Deputy Directors (Administration, Academic and Learner Support Service & IT), a Secretary and several Unit and Sectional Heads.

2.2 DISTANCE LEARNING ACADEMIC CALENDAR

The Academic Calendar of the Distance Learning Centre shall be developed annually by the Management of the Centre and presented to the Academic Board for deliberations and approval.

There shall be three Semesters annually, comprising of One week orientation (for new students only) 12 weeks of interaction, one week of optional tutorials/face to face on campus interaction and 2 weeks of examination. In each of the Semesters, there shall be 2 examination groups (weekends and weekdays). Students are at liberty to select which of the examination groups they may participate in. The calendar of the Distance Learning programmes shall differ from that of on campus programmes to accommodate the 3 semesters and other peculiarities of Distance Learning.

ABU DLC ACADEMIC CALENDAR/PLANNER



- N.B:** - Semester Examinations 1st/2nd Week January
- All Sessions commence Mid-February
 - 1 Week break between Semesters and 4 Weeks vacation at end of session.
 - Semester 3 is **OPTIONAL** (Fast-tracking, making up carry-overs & deferments)

2.3 PROGRAMMES FOR DISTANCE LEARNING DELIVERY

2.3.1 Certificate Programmes

Specific Certificate course as dictated by market needs shall be developed in consultation with the relevant Department of the University. The Public Relations and Marketing section shall be responsible for making the necessary contacts in this regard.

2.3.2 Undergraduate Programmes

The Centre currently deploys 9 undergraduate programmes viz.: BSc. Business Administration, BSc. Public Administration, BSc. Economics, BNSc. Nursing Science, B.Sc. Political Science, B.Sc. International Studies, B.Sc. Sociology, B.Sc. Accounting and B.Sc. Computer Science. It is however projected that undergraduate programmes from the Faculties of Administration, Arts, Education, Social Sciences, ABU Business School, Sciences, would be added to these.

2.3.3 Postgraduate Programmes

The Master in Business Administration (MBA) is the flagship for the delivery of postgraduate programmes. Seven additional PG programmes that include Master in International Affairs & Diplomacy (MIAD), Master in Public Health (MPH), Master in Law Enforcement & Criminal Justice (MLCJ), Master in Information Management (MIM), Master in Public Administration (MPA), Postgraduate Diploma in Education (PGDE) and Postgraduate Diploma in Management (PGDM) were also deployed. Additional PG programmes shall be deployed every session as approval is received.

2.4 DEPLOYMENT OF DISTANCE LEARNING PROGRAMMES

2.4.1 Delivery Stages

Distance learning delivery of Certificate, Diploma, UG and PG Programmes in the Ahmadu Bello University shall involve the following stages:

- i. Online Application by the prospective student.
- ii. Provisional admission by the corresponding Admissions Committee of the DLC.
- iii. Confirmation of admission by JAMB (UG programmes only).
- iv. Online Registration by students.
- v. Assignment of Tutors to students and Academic advisers to Resource Centres
- vi. Matriculation and Orientation
- vii. Course work/Academic activities (Lectures) for the corresponding number of years.
- viii. Project work and seminar.
- ix. Examination result/project report submission to DLC Academic Board.
- x. Submission of Examination result to SPGS Board (PG programmes); Senate (UG Programmes and corresponding Professional and Academic Boards (Diploma programmes)).
- xi. Approval of results.
- xii. Graduation and Convocation.

2.4.2 Matriculation

All students entering the university for the first time to undergo the first year of their programme will be required to matriculate at a formal ceremony presided over by the Vice Chancellor. The ceremony shall be held at the Main Campus.

The Director of DLC will present students for matriculation, whilst the Registrar/representative reads out the Matriculation Oath viz “I solemnly undertake and swear to observe and respect the previous of

the Ahmadu Bello University Law and Statutes, Ordinances and Regulations lawfully made there under, which are now in force and which shall from time to time be brought into force”

All new students are expected to have signed the Matriculation Oath during the registration process.

2.4.3 Curriculum

The curriculum of the Certificate, Diploma, UG and PG programmes to be delivered by distance learning shall be as approved for the on campus delivered programmes and in conformity with the NUC BMAS. Elective Courses indicated by the demand of distance learning have also been developed.

The delivery method shall however be ICT Supported Blended Mode. It shall be a mixture of provision of hard and electronic copies of Course materials, face-to-face interaction as well as an online interactive component.

In conformity with the pedagogy for Distance Learning, the Modular method of organizing Course materials shall be employed.

2.4.4 ABU Model of Distance Learning Delivery

The ABU model of delivery envisages that a Blended delivery protocol shall be utilized. This would include:

- i. Provision of hard and electronic copies of all course materials for the corresponding session.
- ii. Weekly uploads of relevant Discussion questions as well as the provision of an interactive platform for other students to review and critique, write-ups shall be provided.
- iii. An optional 2 week on campus revision session and conduct of lecture sessions necessitating face-face delivery shall be provided for.

- iv. Project defences and examinations shall be held on campus or Resource Centres under the supervision of the DLC staffs.



2.4.5 Learners Support

A robust mechanism for information, advice and guidance to students has been put in place in conformity with ODL practice. These include:

- i. Provision of print (optional) and electronic versions of Course Materials
- ii. Development of a 'Distance Learning Students' Handbook' – Print & Electronic
- iii. Development of a programme specific handbook.
- iv. Assigning dedicated GSM Help lines and a telephone call centre.
- v. Dedicated E-mails (DLC)
- vi. Blog site (DLC)/Interactive website
- vii. Access to on and offline e-libraries
- viii. Activation of Resource Centres (Liaison Offices)
- ix. Allocation of Academic advisers to Resource Centres
- x. Appointment of programme specific Desk Officer/Program Coordinator for each programme deployed.

2.4.6 Liaison Offices (Resource Centres)

A DL Liaison Office is a facility dedicated for the support of DL students as well as creation of an environment to permit student-student, student-staff and student-resource person interactions, provision of offline e-learning resources as well as reserve for all course materials. Each Liaison Office would also be equipped with video conferencing, library and a common room.

The Liaison Offices shall be administered by an Administrative staff of the ABU DLC and shall host the proposed annual/semester meetings between the relevant Academic Adviser and his/her DL students. An MOU shall be in place with an adjacent CBT Centre to facilitate conduct of semester examinations at the various centres.

The geographic distribution of enrollees in the DL programme shall determine the sequence of activation of the Liaison Offices. It is however proposed that there shall be a Liaison Office in each of the 6 geopolitical zones in the country. In event of an encouraging international participation, Liaison Offices have also been proposed in the UK, USA, Middle East, Far East and South/East Africa.

2.4.7 ICT Infrastructure

- i. E- library
- ii. Video-Conferencing Centre
- iii. Online Platform/Software (Moodle)

2.5 STUDYING AS A DISTANCE LEARNER

Distance learning is designed to offer educational programmes to you in anticipation of your inability to partake in the corresponding on campus study. Often, you will be studying on your own and in your own spare time. You will be working through specially prepared materials on your own. This is at variance to the on campus situation where you would be expected to comply with a lecture time table.

Studying suggests learning and so to learn there must be concentration and diligence. It is not the mere act of sitting down with a book or other reading written material. It is pertinent to develop those study skills that would assist you in studying independently.

A. Study Skills

i. Listening Skills

Listening is an important component of learning. Many of the things that are taught are things you listened to. Some of these are:

1. Listening to the lecturers speaking
2. Listening to audios of the course materials
3. Listening to video tapes/U-tube sites
4. Listening to CD-ROM
5. Listening to films, radios, TV, etc.

Thus, in your study, you need to listen to things that will make you learn. You need concentration while listening. You need to follow the speaker or the medium of transmission of message, while listening. Just as you listen to learn, so also you should learn to listen.

ii. Reading

One of the most important skills of studying skills is reading. Reading occupies a central place in studying. This is because most of the information we need is stored in books. Thus, to be able to retrieve information that will be learnt, you have to acquire efficient reading ability.

Reading skills involve mainly reading to learn. As you must have noticed in your attempt to list reading components, to be able to read to learn:

1. You must be in control of the material you are reading;
2. You must be able to understand and comprehend the material;

3. You must be able to read with the speed required to complete the volume of things you have to learn;
4. You must be able to read between the lines and beyond the lines;
5. You must be able to apply what you are reading to relevant learning situations;
6. You must be able to read and create new ideas from what you are reading.

Reading is an important study skill and component of learning. If you read efficiently, you will learn. Without reading, you cannot learn many things. In studying therefore;

- i. You must read very well;
- ii. You must read with concentration;
- iii. You must read where there are less distractions;
- iv. You must read and ensure you are learning; and
- v. you must read and be able to recall what you are learning.

iii. Writing

If you read and you are unable to put what you read down for the people to know that you have read, then no reading is done. Reading and writing are thus interrelated skills. Writing involves the ability to put things down in a clear, precise, coherent and effective manner. You must learn to write well, especially during examinations. Of course, you learn to write well by imitating good writers. And you can only come in contact with good writers by reading widely.

iv. Note taking

You should be capable of taking notes whenever you are reading. In fact, the more you shorten what you are reading, the more you can get them into your brain. Note taking and making help to shorten a large volume of what you are reading. Therefore, you need the skill of note taking and note making.

When studying,

1. Put notes down;
2. Use abbreviations to shorten notes;

3. be consistent in note taking;

4. Let your notes be neat;

More than all these, read your notes constantly and revise them.

B. How to Study

i. Be in the Right Frame of Mind

Before you study, you should be in the right frame of mind. You should be calm. Nothing should be worrying you. Psychologically, you should not be under tension, you must be emotionally stable, free from shock of any kind and be highly motivated to study. Socially, you should clear all the social problems of the home, children (if any) or parental care that may stand against proper concentration. Studying demands concentration and you must give this.

ii. Have the Right Environment

The environment where study takes place must be conducive. It should be clean, inviting, well-organised, pleasant and noiseless.

iii. Have the Right Equipment

You need certain pieces of equipment for study. Without the right equipment, study will be difficult. The right equipment will make study more appropriate and effective such as:

1. Pen
2. Pencil
3. Paper/note book/file jacket
4. Dictionary
5. Relevant textbooks
6. Tape recorder/cassette
7. Ruler
8. Calculator
9. Computer equipment (if you can afford one)
10. Table and desk
11. Book shelf

Some people find it easy to file notes in a folder. If disorganised, files can pose a big problem while you are studying because notes may not be in proper order; some notes may be missing or misplaced. If you know you cannot keep files, why don't you simply buy a notebook?

All courses are accompanied with **Course Guides (i – viii in your course material)** which state all that you need to know about the course such as:

1. Course information
2. Introduction to the course
3. Course aims and objectives
4. Activities involved in the course
5. Assessment modality
6. Suggested time required for study
7. Course structure

What to do while Studying

1. *Read* and understand what you are to study.
2. *Form* useful notes.
3. *Underline* important points.
4. *Do* some practice activities, tasks or exercises to ensure that learning is taking place.
5. *Assess* yourself periodically by doing what you are learning to do.
6. *Relax* in between study periods to refresh your brain: this you can do by walking around, chatting a bit, taking a tea break, etc.
7. *Always* be active when studying; do many things-writing, listening, reading, speaking to yourself, listing, drawing, labelling, etc; activities keep you awake.
8. *Know* what you have learnt and what you have not learnt: do not keep on reading what you have learnt as if you have not learnt it.

C. Preparing For Examinations

One of the most important reasons why we study is to pass examinations. Examinations cannot be tackled successfully without active study activities.

i. Start early

To pass examinations you have to start studying very early. In fact your

first day of lecture should be your first day of preparing for examinations. You should read for the lectures before the lecture and read after the lecture. Put down major points in your jotter in preparation for revision later.

ii. Work hard

Nothing is achieved without hard work. Do not play with your time. Work consistently hard. Many students pile up their work till the last minute. This is not the best way to prepare for examinations.

iii. Read widely

Do not just depend on what is in your study pack. Read widely. Read some of the textbooks recommended for you. Listen to the audio recordings and video-recordings of the lecturers prepared for you.

iv. Reduce what to study

You cannot read and understand all that will be given in notes, hand-outs or textbooks. You need to learn the skills of note taking and note making. The more you summarise and reduce what to learn the better your focus and understanding of the materials to learn for examinations.

v. Revise

Revise for all examinations before the exam. Examination time is not the time to read new things or attempt to learn new things. Examination time is the time to revise and put back to memory what you have learnt before.

vi. Be familiar with the exam pattern

You need to be familiar with the format, the demands and the content of the examination you are preparing for. Get in touch with past question papers. Look for questions that are always set, the one that are rarely set and the ones that are not set at all. Study in order of importance of the topics.

vii. Be organised

Plan your work. Be fully organised during examinations. Be calm. Work according to your plan of study.

D. Revision

This unit treats a very important aspect of preparing for examinations. This is revising for examinations. Here you will go through specific practice exercises that will train you in the art of revising for examinations. Remember, nobody can train you enough on how to revise. You have to train yourself. The more training you have, the better.

You cannot revise for any examination unless you have what to revise. Many students do not know the difference between reading for exams and revising for exams. To read for examinations means to read your notes, study guides, units, textbooks, relevant journals, etc. In reading for examinations, you come in contact with the facts newly. You are learning the facts for the first time. As you read, you also study the points. In fact, you read by jotting down points in a note form. There are many activities you can do when reading your lecture notes for the first or second time. Below are some of them:

1. You have to skim-read the lecture notes or the textbook to determine what is relevant to be read.
2. You may underline (if the reading materials are yours) important points as you read. By underlining the important points you are actively participating in the reading process. If you just read and

do not perform certain activities as you read, you may fall asleep or be tired quickly. You must be active as you read.

3. You must stay active and alert throughout the study/reading time. You should not let any important point or word drift past you. Look out for the most important points and underline them.
4. You may form notes as you go along. To form notes as taught under the *Use of English and Communication Skills*, you must have headings and sub-headings, be consistent in your numbering, put only points down, use abbreviations where necessary, use colouring, underlining, etc where needed. The notes should always take the form of a summary.

E. Studying Essay-Type Examination

This is one of the most important types of examination. Essays usually contain many questions. You may be asked to choose from the questions or may not be given any option. In an essay question, you are required to provide facts about the question. Depending on the type of essay, you may be asked to provide your own opinions. Different types of essay questions demand different kinds of answer.

Some of the essays may require you to:

- 1 *Narrate* give the events as they happen
- 2 *Describe* show the parts of the object or issue
- 3 *Enumerate* list
- 4 *Outline* present the points in a simple sentence or phrase form
- 5 *Distinguish* make distinctions
- 6 *Compare* show similarities
- 7 *Contrast* show differences
- 8 *Discuss* fully expatiate bringing all views and your own
- 9 *Prove* provide logical evidence
- 10 *Apply* take the situation to another situation
- 11 *Create* build something new
- 12 *Imagine* present the feeling that is unreal, real
- 13 *Design* construct or re-construct

- 14 *Innovate* bring new ideas
- 15 *Draw inferences* use the situation to bring out another view
- 16 *State* present as it is
- 17 *Define* give the meaning
- 18 *Elucidate* expatiate further
- 19 *Explain* make it vivid and clear

Dos and Don'ts of Essay Writing during Examinations

With the outline ready, you are now confident enough to start writing the examination. Do not waste time on outlining during examination. Remember, it is the essay that will be marked not the outline.

Dos

- 1. Go straight to your point.
- 2. Give the point and support it with proofs.
- 3. Link one point with the other, using linking words like: *First, second, third, most important, less important, on the one hand, on the other hand*, etc.
- 4. Be conscious of time and divide your time well as you treat each point.
- 5. Start with a captivating introduction, go to the first, second, third, etc. point and draw a very useful, captivating and well-focused conclusion.
- 6. Mind your language: be brief, clear and direct.

Don'ts

- 1. Do not write irrelevancies.
- 2. Beware of repetitions.
- 3. Do not waste time on one point thus having no time for the other *points*.
- 4. Do not go astray.
- 5. Don't be disorganised.

Before Submission

If you plan your time very well in an essay examination, you will have enough time to go over your work. But in most cases, you are so occupied during the examination that you do not have time to read over your work.

F. Studying For Multiple-Choice Examinations

You should study for examinations based on the demands of such examinations. Multiple-choice and short-answer types of examination are no exception.

Multiple-choice examination is that which requires you to choose from alternatives or options, the correct answer to the question. This kind of examination is often referred to as discrete examination because it usually tests one concept at a time.

How to Study for Multiple-choice Examination

In studying for multiple-choice examination, you need to know the major points of what you are to study. In most of our textbooks, the major point or the main technical term or word is italicised or produced in bold print. For example, in the passage under discussion, some words may be made bold, italicised or underlined to show that they are important.

During a Multiple-choice Examination

- 1. Be careful:** Read the questions carefully. Sometimes the words like *not*, *only*, *but*, *through*, *off*, etc may make a big difference. You may miss the answer if your attention is not drawn to these words.
- 2. Eliminate obviously wrong answers:** Some answers are obviously wrong. Eliminate these first. Then think more deeply on the options (or detractors) that are very close.

- 3. Follow the instructions:** Sometimes you may require *shading*, *ticking* (P), or *underlining* the correct answer; if you do not do what you are asked to do, your paper may be disqualified.

G. The Examination Day

The examination day is perhaps the most important day. You need to be well composed, confident and determined to succeed. Here are some suggestions you may wish to consider on the examination day.

1. Read and fully understand the examination regulations
2. Be sure of the time and venue of the examination (useful to reconfirm a day before the examination).
3. Revise the facts quickly some hours to the examination.
4. Read the examination questions very well. Follow all instructions including the number of questions to answer.
5. Divide your time very well. Do not spend time on one or two questions at the expense of other questions.
6. Read over your work before submission.
7. Be sure you write the particulars of yourself as demanded by the examination regulations. Write this first. You may forget to do so later on.
8. Answer the question in a clear, correct and well-structured language. Be well organised in your presentation.
9. Neatness, legible handwriting and well-collated examination papers are necessary and should be done.

2.6 WAIVER AND DEFERMENT GUIDELINES

Application Procedure:

Waiver

1. Application for waiver should be addressed to the Director DLC via the ABU support mail (support@abudlc.edu.ng) This should state justifications for request, relevant subject for waiver and earlier courses offered.
2. Payment of waiver fee of N20,000 (\$60)/course requested for waiver and attachment of proof of payment (scanned slip)/payment details for electronic transfers. If course registration has been done, no additional fee is paid.
3. Processing and transmission of transcript by e-mail and later the original hard copy.
4. Consideration of application and transmission of response to applicant.

*In event of securing waivers, registration of higher level courses only permissible in October Semester. Alongside other Courses, maximum permissible load is 24CU while minimum is 09CU.

Deferment:

- A. Course deferment:** could be made at any time in the semester.
 1. The portal for deferment is abudlc-edu.ng
 2. If registration for course has not been made, payment of N20,000 (\$60)/ course for deferment and transmission of proof of payment(scanned slip)/ payment details for electronic transfers.
 3. Consideration of application and transmission of response to applicant.
- B. Examination deferment:** application must be forwarded at least 2 weeks before commencement of the semester examination.

1. Ditto A
 2. Ditto A but N20,000(\$60)/course is paid.
 3. Ditto A
- C. **Semester or Session deferment:** could be made only after registration for the semester / session .
1. Ditto
 2. Ditto: N20,000 (\$60) deferment of semester and N40,000 (\$120) deferment of entire session
 3. Ditto

D. Examination Rectification

1. Application of rectification within 2weeks of release of result stating justification.
2. Attach evidence of payment (scanned slip) of N20,000 (\$60)/course/ payment details for electronic transfers.
3. Response to request shall be made within 7 days of closing acceptance of applications.

*** Payments for waivers/deferments/transcript/statement of result/examination rectification to be in Account:**
AcctName: ABU Microfinance Bank, AcctNo.: 1016508300, Bank: Zenith Bank.

At ABU Distance Learning Centre you are assured of:

1. **Flexibility in fee payment (Full or in Instalments); admission; registration & examination (period & venues); duration of study; learning platforms (Hard copies/book; Electronic copies, lecture videos and Audio versions) & programme transfer (on-campus to Distance learning):**
- Fees are paid on a per subject basis, your purse and available study time are determinants to number of courses registered.
 - You are at liberty to join us in the 1st, 2nd or 3rd semester –whichever is more convenient for you.

- Admission & Registration processes are online, you may however be required to present your credentials at the nearest Liaison Office for screening, foreign students are to scan and forward their credentials for remote screening but originals must be sighted at the nearest Nigerian Embassy.
- ABU DLC Semester examinations are held in Zaria, Abuja, Lagos Sokoto, Gombe, Port Harcourt, Kano, Kaduna, Bauchi, Makurdi, Birnin Kebbi, Minna, UK (London), and UAE (Dubai). Maiduguri, Yola, US (New York) and KSA (Jeddah) soon to be activated. You are thus at liberty to select your examination venue.
- Students are also grouped (for examinations) into weekday and weekend groups, you are also at liberty to choose which is more convenient for you.
- You are at liberty to extend your study period (twice the advertised duration) or fast track it by participating in the 3rd Semesters.
- You are given 4 study options to choose the preferred study mode you are most inclined to (hard copies, e-copies, Audio and videos).
- On campus students facing challenges with keeping up on campus are at liberty to transfer their studies to the Distance Learning option.

2. Same curriculum and certificate as on campus students @ completion of studies:

- Your admission, study and graduation requirements are similar to the corresponding on campus programme.
- On graduation, you shall be issued the same certificate as on campus students, signed by the Vice Chancellor and Registrar of the University.

3. Work and learn with no need to commute or relocate:

- Relocating to or frequently commuting to and from Zaria is not required, you may however be a frequent visitor (if it's convenient for you).
- You can thus maintain your job/business while earning a degree.

- You have a 'head start' over your mates since you can commence business/vocation while still in school and you are also not expected to participate in the NYSC programme.
- 4. Stable Academic calendar; Secure and stable online activities via remote Server - 24/7:**
 - ABU DLC staff are independent of the University hence there are NO STRIKES and you are guaranteed of timely graduation.
 - Our externally hosted server guarantees stable and seamless online presence, you can thus access our website, portal and other online resources 24/7.
- 5. Electronic delivery/"classroom" using any computer device (tablet/i-pad, smart phone, laptop or desktop) to improve interaction and IT competency:**
 - Our courseware (e-text, audio and videos) are adaptable for use on desktops, laptops, notebooks, tablets and smartphones.
 - Our courseware shall be available online (Learning Management System) and offline (drives).
- 6. Robust learning support: Telephone helplines, e-mail, Skype, Webinar/Video conferencing & e-library services:**
 - Telephone and e mail helplines are available to you 24/7.
 - Telephone and e mail access to Academic Advisers, IT attaches, Guidance and Counselling staff as well as your e-tutors shall be made available to you.
 - Well stocked online e-library services are available for your use while offline e-libraries are available in Zaria and our liaison offices in Abuja, Lagos, Port Harcourt, Kano, Kaduna and Sokoto.
 - Skype/videoconferencing facilitation of seminar and project defences ensure you are not left out of similar on campus activities.

7. A two week per semester optional on campus tutorial session or alternative participation by Webinar is available:

- Although on campus optional tutorials shall be held at the end of each semester, to ensure your participation, all sessions shall be streamed live to ensure remote participation, you can forward your questions and listen to your tutors address them in real time wherever you are, you can also view at your convenience since all sessions are recorded and available on our Facebook page..

8. Developing the Business Skill in you – “Business Skill Acquisition” :

- This compulsory elective course is to develop or improve your capacity to be successful upon graduation, it comprises of a taught component, apprenticeship and a reading component.

9. Developing the Leader in you – “Motivational Leadership” :

- This compulsory elective course is to develop or improve your leadership capacity is available to all PG students, it comprises of a taught component and a reading component.

10. Chance to interact with your Vice Chancellor and other Principal University and Distance Learning Centre Officers; world-class tutors by webinar/video conferencing as well as Learning from diverse and experienced internationally acclaimed tutors/lecturers:

- Whereas you shall be having frequent online interactions with the DLC Management, an occasional interaction with key management staff of the university would be arranged.
- Guest tutors/speakers shall be occasionally invited to interact with you online.

11. Extending support to your doorstep by a system of Resource Centres/Liaison Offices:

- To enhance the quality of support for our learners, Liaison offices have been established in Abuja, Lagos, Port Harcourt, Sokoto, Gombe, Minna, Kano and Kaduna (others coming up soon).
- Most services can be rendered to you at these Centres.
- A provision for you to study or meet with fellow students shall also be made at these Centres.

12. Our programmes can be undertaken concurrently with other University Certificate, Diploma, UG or PG programmes:

- Universally, distance learners can participate in other on campus programmes independent of their status in DLC, this provision is also available to you.

= For this Lifetime Learning Experience or to learn more about us, visit

www.abudlc.edu.ng OR register.abudlc.edu.ng

"With us, Learning is a Pleasure, not an ordeal"

PART III

B.Sc. Accounting

3.1 OVERVIEW

In line with NUC regulations, a student will not be allowed to exceed an additional 50 per cent of the duration of the programme if he/she fails to graduate within the minimum number of years.

a) UTME

It's four (4) academic sessions with a minimum duration of eight semesters and maximum of twelve semesters.

b) Direct Entry

Its three (3) academic sessions with a minimum of six semesters and a maximum of nine semesters.

Note that: Distance learning platform however, has the flexibility of allowing a student to fast track.

3.2 OBJECTIVES OF THE PROGRAMME

B.Sc. Accounting programme of Distance Learning Centre was established to provide academic as well as professional training in the field of Accounting in order to provide manpower needed in the private and public sectors of the Economy at large, irrespective of gender, race, location and in flexible manner.

The nation needs management personnel with the right training and attitude of mind in Accounting, and our training in Distance Learning Centre, Ahamdu Bello University tries to provide such type of work force.

3.3 ADMISSION/ENTRY REQUIREMENTS OF THE PROGRAMME

State clearly the admission requirements for the proposed programme. It must meet the general minimum admission requirement for degree programmes.

All candidates to be admitted into the B.Sc. degree in Accounting programme must possess five (5) O'level credits in English Language, Mathematics, Economics and any other two (2) credits in social sciences or Art subject in the SSCE, WASC, NECO, NABTEB at not more than two (2) sittings. Such as Civic Education, Geography, Literature in English, etc. At UTME level, candidates must write Government, Economic or History, English language and any other social sciences or art subject. The 'A' Level subject for Direct Entry candidates must include Accounting, Statistics, Government/History and Economics.

3.4 REGISTRATION GUIDELINES

Every student is expected to register at the beginning of each Semester/session.

1) Fresh Students

All candidates admitted into B.Sc. Accounting programmes are required to come along with all their original credentials and documents for screening. Registration of fresh students involves the following procedures;

- i. The starting point is to collect admission letter from the Registration Officer at the Liaison Office, after the candidate must have been screened by the officer.

- ii. The Student should collect teller from the Officer and proceed to pay the requisite fee.
- iii. The student should register his or her courses and provide personal profile through ABUDLC website/portal www.register.abudlc.edu.ng)
- iv. Finally, the student should open 2 files each containing his/her credentials.

2) Returning Students

Registration of returning students involves the following procedures:

- (i) The student should pay the stipulated registration fees at the designated bank.
- (ii) The student should register his or her courses and may edit personal
- (iii) Finally, the student should submit the original of the signed course registration form to the Registration Officer.

Notes

- a) Students are required to consult their Zonal Academic Advisers for proper guidance on courses to be registered.
- b) Any fresh student who fails to register within the stipulated period, is deemed to have voluntarily reject the admission.
- c) Any returning student who fails to register within the stipulated period shall not be allowed to register in that session and shall forfeit the benefit of taking examination in any semester of that session, except with the approval of the senate.

3.5 MATRICULATION

All students admitted into the Distance Learning Centre for the first time (100 or 200 level) are required to matriculate just as their on-campus counterparts. The students matriculate at a formal ceremony presided over by the Vice-Chancellor and the Director of the Distance Learning Centre. The Director shall clearly spell out the core values, in terms of the mission and vision of the DLC to the students.

3.6 COMPLAINTS AND COUNSELING

The complaints and counseling committee shall assist students with both academic and personal matters where possible. The guidance and counseling unit assist students with issues relating to registration, examination, general academic issues and personal matters as well.

3.7 COURSE STRUCTURE AND REQUIREMENTS FOR GRADUATION

Structure of the programme

The B.Sc. Accounting programme is structured along the following levels:

100 Level - Comprising of one academic year of two/three semesters each with a minimum of 16 weeks of interaction/lectures, tutorials and examination.

200 Level - Same as in 100 Level above.

300 Level - Same as in 100 Level above.

400 Level - Same as in 100 Level above plus Project

Course Credit System

Course credit system refers to a system or organization of the curriculum in which disciplines or integrated disciplines are broken down into courses. These courses are arranged in progressive order of difficulty or level of academic progress from 100 Level to 400 Level. The second aspect of the system is that courses are assigned weights called Credit Units. These are assigned to all courses depending on the contact number of hours per week.

General Description of Courses

100 Level First Semester

Course Code	Course title	Credit units	Core/elective
ACCT 101	Introduction to Accounting &	3	Core
ACCT 103	Business Mathematics I	2	Core
ACCT 105	Principles of Business Administration	2	Core
ACCT 107	Principles of Economics I	3	Core
ACCT 109	Introduction to Computer	2	Core
ACCT 111	Elements of Government &	2	Core
GENS 101	Nationalism	1	Core
GENS 103	English & Communication Skills	2	Core
	Total Credit Unit	17	

100 Level Second Semester

Course Code	Course title	Credit Units	Core/elective
ACCT 102	Introduction to Accounting & Financial	3	Core
ACCT 104	Business Mathematics II	2	Core
ACCT 106	Principles of Business Administration II	2	Core
ACCT 108	Principles of Economics II	3	Core
ACCT 110	Elements of Banking	3	Core
ACCT 112	Elements of Finance	3	Core
GENS 102	Environmental Health	1	Core
GENS 104	History & Philosophy of Science	1	Core
	Total Credit Unit	18	

200 Level First Semester

Course Code	Course title	Credit Units	Core/elective
ACCT 201	Financial Accounting I	3	Core
ACCT 205	Accounting Laboratory &	3	Core
ACCT 207	Micro Economics	2	Core
ACCT 211	Statistics I	2	Core
ACCT 213	Production Management	3	Core
	Total Credit Unit	13	

200 Level Second Semester

Course	Course title	Credit units	Core/elect
ACCT 202	Financial Accounting II	3	Core
ACCT 206	Business Communication	2	Core
ACCT 208	Macro Economics	2	Core
ACCT 212	Statistics II	2	Core
ACCT 214	Commercial Law	2	Core
ACCT 218	Elements of Management	2	Core
GENS 202	Entrepreneurship and	2	Core
	Total Credit Unit	15	

300 Level First Semester

ABU Distance Learning Student Handbook (B.Sc. Accounting)

Code	Course title	Credit Units	Core/electi
ACCT 311	Public Sector Accounting I	3	Core
ACCT 317	Intermediate Financial Accounting and	3	Core
ACCT 319	Management Accounting I	3	Core
ACCT 321	Cost Accounting	2	Core
ACCT 323	Public Finance	2	Core
ACCT 325	Forensic Accounting & Fraud	2	Core
ACCT 327	Research Methodology	2	Core
ACCT 329	Corporate Management Information	2	Core
GENS 301	Business Creation and Growth	2	Core
	Total Credit Unit	21	

300 Level Second Semester

Code	Course title	Credit Units	Core/electi
ACCT 312	Public Sector Accounting II	3	Core
ACCT 314	Company Law	2	Cognate
ACCT 318	Intermediate Financial Accounting	3	Core
ACCT 320	Management Accounting II	3	Core
ACCT 326	Forensic Accounting & Fraud	2	Core
ACCT 328	Taxation I	3	Core
ACCT 330	Auditing I	3	Core
ACCT 332	Accounting WORKSHOP	3	Core
	Total Credit Unit	22	

400 Level First Semester

Code	Course title	Credit Units	Core/elect
ACCT 401	Advanced Financial Accounting &	3	Core
ACCT 403	Taxation II	3	Core
ACCT 405	Auditing, Assurance & Investigation	3	Core
ACCT 407	International Accounting I	3	Core
ACCT 411	Business Policy & Strategy	2	Core
ACCT 413	Financial Management I	3	Core
ACCT 417	Accounting Theory	2	Core
ACCT 419	Research Project	4	Core
	Total Credit Unit	23	

400 Level Second Semester

Code	Course title	Credit units	Core/elect
ACCT 402	Advanced Financial	3	Core
ACCT 408	International Accounting II	3	Core
ACCT 410	Corporate Finance	3	Core
ACCT 412	Executorship	3	Core
ACCT 414	Financial Management II	3	Core
ACCT 416	Business Decision & Analysis	3	Core
ACCT 418	Corporate Governance &	3	Core
	Total Credit Unit	21	

COURSE SYNOPSIS

100 LEVEL

ACCT 101/102: Introduction to Accounting and Financial Reporting I & II

This course is offered in both semesters. It covers the following topics: The Nature and Scope of Accounting: the Functions of Accountants. Accounting Function and Its Relationship with the Information System of Organizations. Accounting Procedure and Systems: Double Entry Book-keeping Systems, the Trial Balance, Accruals, Prepayment and Adjustments: Classification of Expenditure between Capital and Revenue. Methods of Recording Accounting Data: Manual and Mechanical. Trading, Profit and Loss Accounts and Balance Sheets of a sole trader: Accounting Treatment of Control Accounts and Bank Reconciliations. Accounts for Non-Profit Making Organization. Introduction to Conceptual framework for Financial Accounting.

ACCT 103: Business Mathematics I

Arithmetic (Ratios and Proportions, Simple and Compound interest including Annuity, Discounting and Average Due Date). 2. Algebra (Set Theory and simple application of Venn

Diagram, Variation, Indices, Logarithms; Basic concepts of permutation and combinations; Linear Simultaneous Equations; Quadratic Equations; Linear inequalities; Determinants and Matrices. 3. Calculus (Constant and variables, Functions, Limit & Continuity; Differentiability & Differentiation, Partial Differentiation; First order and Second order Derivatives; Maxima & Minima (without constraints and with constraints using Lagrange transform); Indefinite Integrals: as primitives, integration by substitution, integration by part; Definite Integrals: evaluation of standard integrals, area under curve.

ACCT 104: Business Mathematics II

Review of Elementary Mathematics: algebra; sequences and series; arithmetic, geometric and harmonic progressions; common and natural logarithms; mappings and transformations; vectors and complex numbers; discrete and continuous variables. Mathematical Reasoning: inductive and deductive reasoning; number system and axiom systems; logic; meaning of necessary and sufficient conditions.

Sets and Relations: operations on sets; ordered pairs; Cartesian product; relations and choice problem. System of Equations and Inequalities: equations and identities; systems of simultaneous equations; linear and exponential equations; graphs of quadratic equations; linear depreciation; partial and general market equilibrium. Analytical Geometry: points and lines; Isoprofit and Isocost lines; tangent and chord; general equations of second degree; higher degree curves; market equilibrium. Mathematics of Finance: application of simple and compound interests; annuities; perpetuity; sinking fund; amortization. Determinants and Matrices: solution simultaneous equations systems; some properties of determinants; Cramer's rule;

elementary algebra of matrices; application of matrices to linear systems. Functions and Limits: algebra of functions; types of functions; limits of functions and the theorems; Differential Calculus: differentiations of one variable and the rules; second order derivatives; turning points and applications; partial analyses from derivatives of more than one variable conditions; applications including method of least squares. Integral Calculus: the indefinite integral- integration methods and applications; the definite integral- properties, approximations and applications. Differential and Difference equations

ACCT 105/106: Principles of Business Administration I & II

This course is offered at both semesters. Topics covered include: the Scope of business: the Character of business from social, legal and economic perspectives. Forms of ownership, organization and Management. Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises.

ACCT 107: Principles to Economics I

The Basic Problem of scarcity and Choice: the Methodology of Economic Science; the General Principles of Resource Allocation; the Concepts of Optimality and Equity; Equilibrium and Disequilibrium; Micro-economics versus Macroeconomics: Demand, Supply and Price: Types of Resources Allocation Decision; Methods of Resource Allocation in an Economy: Theory of the Firm; Introduction to Welfare Economics.

ACCT 108: Principles to Economics II

Introduction to Macroeconomics: National Income Determination; the Public Sector in the National Economy;

Macroeconomic Policy Objectives and Instruments; Introduction to Money and Banking, Introduction to Economic Growth and Development. Trade Politics with Particular reference to Nigeria.

ACCT 109: Introduction to Computer

History and Development of Computer Technology. The Why and How of Computers. Computer Types: Analog, Digital, and Hybrid. Central Preparation Equipment's: Key punch, Sorter etc. Data Transmission, Nature, Speed and Error Detection. Data Capture and Validation including Error Detection. Systems Analysis and Design. The Programming Process: problem definition, flow charting and decision table.

ACCT 111: Elements of Government & Administration

Nature of Politics: Society and Social Organization: The State. The Problem of Law; Constitution and Constitutionalism; Political Ideology. The Classical Heritage, Plato, Aristotle; Stoicism and Pax Romana: Revolt, Towards the Mass Man. Organs of Government (National Governmental Institutions); Public Administration; Political Parties and Pressure Groups; Public Opinion and Propaganda; Elections; International Order.

200 LEVEL

ACCT 201/202: Financial Accounting & Reporting I & II

This course covers two semesters. Topics covered include : Miscellaneous Accounts: Joint Venture, Consignment, Container Account, Royalties, Branch (Home and Foreign) Accounts, Bill of Exchange, Departmental Account, Sinking Fund and Annuities, Insurance Accounts and Contract Account. Accounting for Specialized Businesses: Trustee, Estate Agencies, Farmers, Investments, Leasing, Hire Purchase,

Solicitors, Underwriters, Unit Trust, Voyage, Cooperative Societies, Stock Brokerage, Pension funds and Property companies. Introduction to Conceptual framework for Financial Accounting (for Direct Entry), and the Study of the Principles of Small and Medium-sized Entities Guidelines on Accounting (SMEGA) Level 3.

ACCT 205: Accounting Laboratory and Accounting Application Software

Practical Accounting Laboratory extends both the knowledge and skills developed in other areas of accounting learning across the career path of the students. It examines the fundamental principles underpinning practical experience of accounting and financial reporting providing, learners with real world technical skills of accounting, including the preparation and interpretation of accounting electronic information. The course is to expose students to the practical application of accounting learning. At the end of this course student should be familiar with how the following accounting tools are used in real business environment: i. Physical auditing working papers. ii. Filling of Tax assessment forms. iii. Identification and use of general payment vouchers. iii. Physical ledger and journal specimen of organisation. iv. Hands-on application of accounting software such as Peachtree Complete Accounting (Best Software), QuickBooks Online (Intuit), Audit Commander SPSS and other statistical software.

ACCT 206: Business Communication

Rudiments of Communication: Communication Defined, Elements of Communication, Principles of Communication; Oral, Written and Non-verbal Communication: Language Defined, Non-verbal communication, Listening, Oral and

written Communication; Functions and settings of Communication: Functions of Communication, Communication setting; Communication Theories and Models: Linear Model, Interactional Model, Transactional Model etc. Writing and Communication Methods: Writing Defined, stages of Writing, other Aspects of the Writing Process, Corporate and Public Communications, Commercial Communication Method and Letter Writing. Process of Meetings, Conferences, Seminars, Symposium and Debates: Meeting Defined, Conduct, Procedures, Aims and Benefits/Disadvantages of Meetings. Written Rules Affecting Meetings, Conference, Seminar, Symposium and Debates. Uses of Words, Sentences and Figurative Expressions, Words and their Meanings, Synonyms and Antonym Dynamism in Words, and Predication, Suffixation, Sentences/Figurative Expression. Reports and Handover notes: Types of Reports, Components of Reports and Handover Notes. Organization communication: The concept of organizational communication, Factors Affecting Effectiveness of Organizational Communication. Types of organizational Communication. Public Relations and Marketing Communication.

ACCT 207/208: Economic Theory (Micro and Macro)

Analytical Tools and Models of Microeconomics. Methodology of Economic Science; Theory of Consumer Behaviour and Demand. Theory of Production and Cost Theories of the Firm under Perfect, Imperfect, Monopolistic, and Oligopolistic Competition. Theory of Employment and Distribution in perfectly and imperfectly competitive markets; Linear Programming and the Theory of the Firm: General Equilibrium Analysis and Introduction to Welfare Economics. Aggregate Economic Variables; Determination of the Level of economic

activity, the Basic Model of national income Economics Determination; Theories of Consumption and Investment; The Keynesian, Classical and neo-classical Theories of Money; Inflation, Output and Employment, General Equilibrium of the Product; Money and Labour Market; Level of Employment and Economic Growth. Application of Economic Principles to develop and Developing Countries with special reference to Nigeria.

ACCT 211/212: Statistics I & II

Nature of Statistics: Statistical Inquiries, Forms and Design. The Role of Statistics, Basic Concepts in Statistics, Discrete and Continuous Variable, Functional Relationships, Sources of Data, Methods of Collecting Primary Data, Presentation of Statistical Data, Measures of Central Tendency, Measures of Dispersion, Moments, Skewness and Kurtosis, Elementary Probability Distribution, Normal Binomial, Poission and Hyper geometric. Elementary Sampling Theory, Estimation, Theory, Student's Distribution, Statistical Decision Theory, Tests of Hypotheses for Small and Large Samples, Chi-square Distribution and Test of Goodness of Fit, Linear Regression. Correlation Theory, Index, Numbers, Time Series and Analysis of Time Series.

ACCT 213: Production Management

Elements of production; production and process design and management; facility location and layout; modern tools and machinery of production, standards definition, line balancing, automation, production scheduling and control, work study, maintenance of tools and equipment, quality control, inventory control, project planning, forecasting, aggregate planning control and material, resource planning.

ACCT 214: Commercial Law

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

ACCT 218: Elements of Management

Basic Concepts in Management: Management Principles, Functions of the Manager. Planning: Nature and Purpose the organizing function, Department, Line and Staff Authority, Staffing and Directing: Selection of Employees and Managers, Appraisal of Managers, Management Development, Nature of Directing, Motivation Leadership Controlling: the Control Process, Control technique, recent developments in the control Function The Nigerian environment: management problems in Nigeria, Challenges of Indigenization, transferability of Management system.

300 LEVEL

ACCT 311: Public Sector Accounting I

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

ACCT 312: Public Sector Accounting & Reporting II

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

institutions. History and evolution of IPSAS (Meaning, Objective, Scope, Due process, Convergence of IPSAS with IFRS). Detailed studies on IPSAS Reporting.

ACCT 314: Company Law

Introduction to Company Law. Definition of a Company; Historical Development of a Company and Company Law: from Guilds of Merchants to Nigerian Acts of Parliament; Classification of Companies- On account of Liability of Members; On the basis of Private or Public Dichotomy. Formation of a Company- Promoters: position, functions, duties, liabilities, payment; Raising Capital for the Company: the prospectus and other related issues.

Incorporation of a Company- the Three Stages of Incorporation; Consequences of Incorporation; Effects of Incorporation Documents (Memo & Articles); Alteration of MEMART; Lifting the Veil of Incorporation. Powers and Functions of Directors. Introduction to Taxation Laws.

ACCT 317/318: Intermediate Financial Accounting & Reporting I & II

This work is offered at both semesters. Topics include: Company Accounts: Formation, issue and redemption of Shares and debentures, Final accounts, Merger, Amalgamation, Absorption, etc. including Statutory requirements of Company accounts in respect of each area. Advanced Partnership accounts: Admission, retirement, dissolution, change of interest, including the treatment of goodwill on admission/retirement. Conversion of partnerships to Limited companies, amalgamation of partnerships. Departmental and Branch Accounts. (Home and Foreign branches). Introduction to interpretation of accounts and financial statement analysis –

Funds flow statements. A study of the Statement of Accounting Standards (SAS), Statement of Recommended Practice (SRP), Financial Reporting Council of Nigeria Act No. 6, 2011, Study of IFRS for SME's and Introduction to IFRS Reporting.

ACCT 319/320: Management Accounting I & II

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

ACCT 321: Cost Accounting

A review of history, principles and objectives (in terms of users) of Cost Accounting (information). Preparation and presentation of Cost Accounting information for various users and levels of management as well as various types of businesses. Cost Accounting aspects of Materials, Labour and Over-heads. Integrated and uniform cost accounting. Job (including contract and batch) costing. Process costing; (detailed treatment of joint and by-products as well as spoilage). Marginal costing (break-even and cost-volume profit analysis). Standard costing and budgetary control-variances and Variance analysis: Quantity, Rate, Cost and Efficiency variances. Behavioral aspects of cost accounting. Topical issues in cost accounting.

ACCT 323: Public Finance

Economic Rationale for Public sector interventions and activity; Market efficiency versus Market failure, Distributional

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

ACCT 325/326: Forensic Accounting and Fraud Management I & II

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

abuse; Corporate governance and ethical issues; enterprise risk management.

ACCT 327: Research Methodology

Meaning and nature of research; Types of research; Attributes of a research problem; Reviewing literature; Research design and data collection; Data analysis and presentation; Presentation of research report; Ethical issues in research process. Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria.

ACCT 328: Taxation I

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

ACCT 329: Corporate Management Information System

Introduction to and Fundamentals of Data Processing: Brief history and Conventional data processing methods; Manual methods and mechanized methods. Electronic Data Processing

(EDP) methods: Batch processing, Real-time processing and the Management of EDP. Classification of systems and their relative merits. Closed loop and Open loop systems: Effect on time-lag; Total system approach and objectives; Total systems and subsystems. Introduction to data base. Data processing and Management Information Systems (MIS): The organization of MIS including the use of mechanical and electronic accounting machines, Flow charting and the Principles of systems design, and documentation and change over. Managerial uses of the information output as a basis for developing criteria and systems. Information needs of management and design of MIS. Computer and Data Processing: Evolution of the Computer and the Computer system Input, Output and Central Processing Unit. Hardware and Software. Introduction to Common Computer Programming Languages used in business. Business Systems hierarchical structure of Organizations; the sub-optimization issue.

ACCT 330: Auditing I

All International Auditing Standards (ISA) as it relates to the following: The nature and purpose of an audit: The role of internal audit, external audit, reporting responsibilities, appointment, dismissal, resignation. The concepts of “true and fair”, “independence of auditor”. Relationship of auditors to directors, shareholders and other financial statements’ users. Audit Planning: Initial review of accounting system, evaluation of internal control system and procedures, development of an audit programme. Audit procedures: Vouching of accounts, verification of assets, sampling techniques, flow charting, stock taking procedures, letter of representation. The Audit Report: Statutory requirements for audit report (Companies Act 1990). Types of Audit Report; Professional requirements, Duties and

powers under statute and case law, Independence and ethical considerations.

400 Level

ACCT 401/402: Advanced Financial Accounting and Reporting I & II

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

ACCT 403: Taxation II

Business Taxation: Computation of tax, Loss relief and Capital Allowances (including change of date of fiscal year, and loss of office) with particular reference to companies. Relief for small companies and pioneers companies. Capital transfer, tax –

transfer, inter-vivos and transfer on death, and computation of transfer. Application of IAS 12 (Income Tax).

ACCT 405: Auditing, Assurance & Investigation II

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

ACCT 407/408: International Accounting I & II

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

ACCT 410: Corporate Finance

This course provides an introduction to the theory, the methods, and the concerns of corporate finance. The main topics include: 1) the time value of money and capital budgeting techniques; 2) uncertainty and the trade-off between risk and return; 3) security market efficiency; 4) optimal capital structure, and 5) dividend policy decisions. This course also studies the major decision-making areas of managerial finance and some selected topics in financial theory. These may include leasing, mergers and acquisitions, corporate reorganizations, financial planning

and working capital management, and some other selected topics.

ACCT 411: Business Policy and Strategy

The course equips the students with the analytical tools for understanding the dynamics of the business environment in a globalized world. It enables the students to acquire the latest methods and means of developing strategic decisions. It also exposes the students to the dynamics of strategy, conceptual frameworks and models for the analysis of competitive situations and rudiments of strategic management. Topics to be covered include: corporate strategy relating to the environment, and opportunities and constraints facing business organizations, with particular reference to the following strategic areas: organization; execution and evaluation of decisions; corporation and society; corporation and government; and case studies and analysis.

ACCT 412: Executorships, Bankruptcy & Liquidation

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

insolvent estates, trusts and estates of deceased persons. Corporate collapses etc.

ACCT 419: Research Projects

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

ACCT 413/414: Financial Management I & II

The nature, scope and purpose of Financial Management; Sources and costs of Short, Medium and Long-term Finance; Sources and problems of new financing, Capital budgeting; Management of working capital. Analysis and interpretation of basic financial statements; Business mergers and take-over; Determinants and Implications of Dividend policy, Valuation of shares, Assets and Enterprises. Risks of Finance and methods of avoiding them. Banking systems and Industrial finance, Mortgage Finance, Capital Structure of Nigerian firms. Introduction to Financial derivatives, issues in international financial management.

ACCT 416: Business Decision Analysis

Elements of Decision analysis, types of decision situations, decision trees, operational research to decision to decision analysis, systems and system analysis; modeling in OR simulation; cases for OR Analysis, Mathematical programming; transportation Model, assignment model, conflict analysis and game theory, project management, other

OR Models; inventory, replacement, line balancing, routing and sequencing and search.

ACCT 417: Accounting Theory

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

ACCT 418: Corporate Governance and Accounting Ethics

The course exposes the students into the nature and purpose of ethics in accounting as well as the conceptual importance of ethics in ensuring corporate/business integrity, transparency and accountability. Topics to be covered include: nature, concept and purpose of accounting ethics; importance of accounting ethics; causes and consequences of unethical accounting practices; enforcement of accounting ethics; internal audit/control and ethics; ethical framework of accounting; creative accounting practices; ethical threats and safeguards; relevant accounting standards for accountability and transparency.

General Examination Regulations

See DLC Examination Guidelines.

Graduation Requirements

- i) All candidates to be admitted into the B.Sc. degree in Accounting programme must possess five (5) O'level credits in English Language, Mathematics, Economics and any other two (2) credits in social sciences or Art subject in the SSCE, WASC, NECO, NABTEB at not more than two (2) sittings. Such as Book keeping and Accounts, Geography, Literature in English, etc. At UTME level, candidates must write Government, Economic or History, English language and any other social sciences or art subject. The 'A' Level subject for Direct Entry candidates must include Government/History and Economics.
- ii) Minimum of three and maximum of five academic sessions for DE candidates.
- iii) Minimum of four and maximum of six academic sessions for UTME candidates.
- iv) The students will be awarded certificate on the basis of the credits attained in final examination. The continuous assessment will be 30%. While the final examination carries 70% in each courses. UTME candidates are required to earn a minimum of 120 Total credits units Earned (TCUE) and 90 TCUE for Direct Entry students before graduation
- v) Minimum CGPA for graduation: **1: 00**

3.8 EXAMINATION RESULTS/COMPUTATION OF GPA

Grading of courses shall be done by a combination of percentage marks and letter grades translated into a graduated system of grade point as shown below;

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

Semester Grades

- Semester Grade Point Average (GPA) are calculated on the basis of A,B,C,D, E, and F, which are equivalent to 5,4,3,2,1, and 0 Grade Points (GP), respectively.
- The minimum pass mark is 40%. Hence, a minimum CGPA of 1.00 is required for graduation.
- In order to obtain an overall pass in the examinations in any year of study, a student is required to maintain a CGPA of at least 1.00 to be in “good academic standing”. A student whose cumulative GPA falls below 1.00 at the end of any year of study shall be placed on “probation”.
- How Grade Points are computed in your courses;

Example

Suppose a 100 Level student in the Department of Accounting has the following results in the first and second semester.

First Semester

(a) Course	(b) Grades	(c) Grade Points	(d) Credit Units	(e) Credit Points (CP)
ACCT 101	65(B)	4	3	12
ACCT 103	76(A)	5	2	10
ACCT 105	70(A)	5	2	10
ACCT 107	63(B)	4	3	12
ACCT 109	72(A)	5	2	10
ACCT 111	73(A)	5	2	10
GENS 101	41(E)	1	1	1
GENS 103	57(C)	3	2	6
			17	71

Total Credit Units Registered (TCUR) = 3+2+2+3+2+2+1+2 = 17

Total Credit Units Earned (TCUE) = 3+2+2+3+2+2+1+2 = 17

Grade Point Average (GPA) = $\frac{CP}{TCUR} = \frac{71}{17} = 4.18$

Thus first semester GPA = 4.18

Second Semester

(a) <i>Course</i>	(b) <i>Grades</i>	(c) <i>Grade Points</i>	(d) <i>Credit Units</i>	(e) <i>Credit Points (CP)</i>
ACCT 102	75(A)	5	3	15
ACCT 104	64(B)	4	2	8
ACCT 106	70(A)	5	2	10
ACCT 108	75(A)	5	3	15
ACCT 110	60(B)	4	3	12
ACCT 112	69(B)	4	3	12
GENS 102	52(C)	3	1	3
GENS 104	67(B)	4	1	4
			18	79

Total Credit Units Registered (TCUR) = 3+2+2+3+3+3+1+1 = 18

Total Credit Units Earned (TCUE) = 3+2+2+3+3+3+1+1 = 18

Grade Point Average (GPA) = $\frac{CP}{TCUR} = \frac{79}{18} = 4.39$

Thus second semester GPA = 4.39

The Cumulative Grade Point Average (CGPA) is computed as;

CGPA = $\frac{\text{Previous TCP} + \text{Present TCP}}{\text{Previous TCUR} + \text{Present TCUR}}$

Previous TCUR + Present TCUR

$$= \frac{71 + 79}{17 + 18} = 4.29$$

The class of any degree awarded shall be determined by a student's final CGPA as follows:-

3.9 CLASSIFICATION OF DEGREE

CGPA	CLASS OF DEGREE
4.50-5.00	1 st First Class
3.50-4.49	2 nd Class Upper Division
2.40-3.49	2 nd Class Lower Division
1.50-2.39	Third Class
1.00-1.49	Pass
Below 1.00	Fail

APPENDIX 1:

EXAMINATION POLICY AND GUIDELINES

1.0 INTRODUCTION

1.1 PREAMBLE

The need to commence Distance Learning in ABU has been a product of internal demands initiated by the School of Postgraduate Studies as well external agitations by some alumni as exemplified at the 50th anniversary by Mallam Adamu Fika in his lead paper to mark ABU's golden jubilee where he said *"ABU should consider developing an effective Distance Learning System that deploys modern communication facilities and online tutorial to impact functional knowledge to the millions who may not be able to enroll on its regular campus-based programmes"*.

1.2 DLC LAW AND STATUTE

The Senate of the Ahmadu Bello University approved the 'ABU Open and Distance Learning Policy' and establishment of the Distance Learning Centre at its 458th meeting held on 28th March 2013). The ratification of this earlier approval by the Governing Council of Ahmadu Bello University was effected through Statute 28 (2016).

1.3 JUSTIFICATION FOR DLC EXAMINATION POLICY

1. The uniqueness of distance education has made the existing University Examination regulation incomprehensive.
2. Compliance with NUC regulations requiring all key activities to be ratified by the corresponding university authority.

2.0 EXAMINATION VENUES

Whereas continuous assessment examinations (individual and group assignments; Forum discussions) shall be undertaken using the relevant e-Learning tool, all Semester Examinations shall be supervised examinations as stipulated by the guidelines of the National Universities Commission.

Examinations shall be held in all 3 semesters (January, May and September Semesters) in secured facilities within or outside Nigeria (preferably, Nigerian Embassies) as dictated by the distribution of Distance Learning students. In all such Centres a minimum of one supervisor for every 50 students shall be made while a Supervisor (Senior Academic from the Ahmadu Bello University – preferably a relevant Head of Department) shall oversee the examinations in each Centre. CCTV monitoring and recording of the examinations shall be undertaken in all examinations within Nigeria.

2.1 NIGERIAN STUDENTS

Examinations shall be held only in JAMB accredited CBT Centres (preferably Universities) where the minimum security and technological requirements have been earlier certified. One or more such facilities in each of the six geopolitical zones of the Nigeria shall be used as venues for semester examinations.

2.2 INTERNATIONAL STUDENTS

Students not resident in Nigeria at inception of their students or who revert to an international student status shall partake in their semester examination in the nearest Nigerian Embassy (with a minimum of 10 students) under the supervision of the Education Attaché (less than 20 students or a Senior Academic

Staff (preferably a HOD) where the number of students exceed 20.

3.0 PREPARATION FOR EXAMINATIONS

1. Printing of master list of registered students shall be done by Examination Unit and distributed to various Heads of programmes six (6) weeks before the commencement of the Semester examinations.
2. Tentative time table for examination shall be ready six weeks to examination while a definite time table shall be ready four weeks to examination.
3. Registration of students for semester examination on the portal, where students select their examination venue, schedule (weekdays or weekend) and courses to be written, shall be completed two weeks before commencement of the semester examination. Once selected, the venue or schedule cannot be changed
4. All request for deferment of examinations (en-bloc) must be concluded at least 2 weeks to the commencement of the corresponding semester examination.
5. Generation and mailing of Vigicode (examination card) or other IT based identification shall be done two weeks to the semester examination.
6. Distribution/ mailing of Examination Regulations to all staff/students by the Heads of programmes for compliance shall take place three weeks before commencement of semester examination.
7. Funds approved to facilitate the conduct of examinations shall always be released by mid semester.
8. Examination venues in the six (6) Geopolitical zones shall be in established JAMB Certified institutions.

9. Examination for international students/diaspora shall be supervised in the corresponding Nigerian Embassy.

4.0 ADMINISTERING EXAMINATIONS

1. Whereas Continuous Assessment (CA) examinations shall be essay type (individual & group assignments as well as forum/topical discussions); semester examinations shall be blended and to be held in multiple venues as deemed adequate.
2. All examination questions shall be dispatched to external examination venues on the day of the examination in an encrypted form.
3. Semester examinations shall be held in each of the three (3) semester in every session.
4. Examination timelines:
 - a. All examination questions and marking schemes are to be forwarded to the Programme Coordinator by e-tutors within four weeks of the semester.
 - b. All examination questions are to be internally and externally moderated within 4-8 weeks of commencement of each semester
 - c. All examination questions shall be ready and deposited with the Examination Officer four weeks to the examination.
 - d. A pool of MCQ and Essay type questions shall be developed for each course.
5. Any student who defers any semester examinations shall only be permitted to re-take the said examination in the 3rd Semester for a fee.
6. All Chief invigilators at Examination venues shall be sent examination questions in the morning of the date for the examination, however prior configurations of the CBT

system and questions (with dummy questions) shall be completed a day before commencement of the examination.

7. All invigilators shall be at the venue of the each examination two hours to the beginning of each examination. Biometric accreditation of students into the examination hall must commence two hours to the examination.
8. Semester examinations shall not last for more than three weeks.
9. Internal (Programme Examiners Committee) moderation/consideration of results must be done two four weeks after examinations.
10. DLC Board of Examiners shall meet 5 weeks after the last day of the examinations to consider the results and make recommendations to the DLC Academic Board which shall meet within the next 1 week.
11. Semester examination results shall be forwarded to Senate for approval, six weeks after the last day of the examinations for Undergraduate programmes. Postgraduate examination results shall be forwarded to the Dean, School of Postgraduate Studies.
12. Semester Examination result shall be forwarded to the Examination Officer immediately the examinations are concluded while all CA results shall be forwarded prior to the commencement of Semester examinations.
13. There shall be no resit examination for failure in any examination, the course credit system require such course to be carried over to another semester.

5.0 APPOINTMENT OF EXTERNAL/INTERNAL MODERATORS/EXAMINERS

- 1) Appointment of external and internal Moderators/Examiners shall be forwarded to Senate for consideration and approval four weeks after commencement of academic session.
- 2) The Centre shall inform Senate in her submission the number of terms the external examiners they recommended had served. External Examiners shall serve for a maximum of three sessions at a stretch.
- 3) Appointment and approval of Internal and External Examiners for Postgraduate programmes shall be in compliance with 'ABU Regulations Governing Higher Degree Studies'

6.0 GENERAL EXAMINATION REGULATIONS,

1. Candidates must attend punctually at the times scheduled for their examinations, and must be at the venue of the examination two hours before the time the examination is due to start. Candidates arriving more than half an hour after the examination has started shall not be allowed to participate in the examination, or may be admitted only at the discretion of the Chief Invigilator (i.e. provided the cause(s) of lateness by the student are reasonable, cogent and sufficiently convincing).
2. Except with the special permission of the Chief Invigilator/Supervisor, candidates may not leave the examination hall during the first and last half hour of the examination. Outside those periods, candidates with the permission of the invigilator, may leave the room temporarily, and then only if accompanied.

3. Candidates must display their Examination cards/print out of Vigicode during each examination and no writing of any form on the printout shall be condoned.
4. Candidates must bring with them to the examination hall their own pens and pencils and any materials which may be permitted by these regulations, but they are not allowed to bring any other book or paper. Candidates are warned, in their own interest, to ensure that lecture notes, textbooks, bags, mobile telephones, etc. are not brought into the examination hall. Answer booklets/Plain sheets shall be provided whenever indicated.
5. Candidates shall be searched by the Invigilator before they are allowed into the examination hall.
6. While the examination is in progress, communication between candidates is strictly forbidden, and any candidate found to be giving or receiving assistance shall be deemed to have committed an examination irregularity.
7. Silence must be observed in the examination hall. The only permissible way of attracting the attention of the invigilator is by the candidate raising his/her/her hand for recognition.
8. Candidates shall use their Registration Numbers only, throughout all Examinations
9. Every necessary precaution shall be taken including physical search before candidate leaves or returns to the examination room/hall.
10. There is a No Smoking Policy in all Examination venues/Resource Centres during examinations.
11. Candidates are informed that a First Aid Box is provided in the examination hall, and medical attention can be obtained if necessary.

12. All rough work must be done in the sheets of paper provided by invigilators for the purpose of rough work. Any other paper brought in will be confiscated and candidate penalized.
13. A student involved in examination misconduct or malpractice shall be penalised as dictated by the University Examination Regulations.
14. Candidates must adhere strictly to the sitting arrangement put in place, which has been configured automatically by the CBT system.
15. To improve the objectivity of examination results, the DLC shall put in place a “Double Marking” programme.

7.0 CONSEQUENCES FOR FAILING TO WRITE EXAMINATIONS

- 1) Students have the right to defer writing a semester examination until the third semester (for a fee), however such student must duly apply for such deferment.
- 2) Students who fail to write the examination without permission shall be made to carry over the course.
- 3) Students who fail to partake in 2 consecutive Semester examinations (without deferment) are deemed to have voluntarily withdrawn from the programme.
- 4) Students who fail to write any semester examination due to circumstances such as medical and or security engagements shall be allowed to re-write such an examination at a later time.

8.0 ACADEMIC MONITORING/QUALITY ASSURANCE

- 1) There shall be a monitoring mechanism for all examinations.
- 2) Online Programme Assessment Forms shall be made available to DLC students at the end of each of the three semesters in a session to assess the programmes (content, delivery, e-tutors and support).

9.0 RESEARCH WORK AND PROJECT, DISSERTATION AND THESIS MANAGEMENT

1. All research projects by students shall conform to the standard University practice.
2. Management of Project reports, Dissertations and Thesis shall be in conformity with the subsisting 'Regulations Governing Higher Degree Studies in ABU'.

10.0 DUTIES OF INVIGILATORS

There shall be adequate number of invigilators in any examination venue (minimum of 1 invigilator/50 students). Each of the venues shall be supervised by a DLC Deputy Director; DLC Academic Adviser for the Geopolitical Zone or a Head of Department.

1. Arrive at the venue of Examination at least 1 hour before the session commences
2. Shall inspect the Identity and Admission cards of candidates before admission into the examination room/hall.
3. Ensure compliance to all schedules and time restrictions by students.
4. Ensure that items not relevant to the examination are not allowed in the examination room such as books, bags,

mobile phones, programmable calculators, palm top computers, mini scanners etc.

5. Confiscate such items and report on such matters to the Chief Invigilator.
6. Ensure that borrowing of any item or removal of examination materials does not occur.
7. Ensure that under no circumstances are candidates left without supervision
8. Should occasionally move around the examinations hall/room.
9. Ensure that candidates caught in breach of Examination Regulations are allowed to continue with the examination but the breach immediately documented.
10. Present a written report on any incident with exhibits to the Examinations Officer/Chief Invigilator.

11.0 EXAMINATION MALPRACTICE

1. All malpractice cases shall be treated in conformity with established University regulations.
2. The DLC Academic Board shall establish an ERIC committee to conduct all preliminary investigations
3. Examination malpractice shall be deemed to have been committed when any of the following has been established:
 - i. Impersonation/attempted impersonation at a CA or Semester Examination
 - ii. Plagiarism of other works, applicable to all assignments (CA) and Project
 - iii. Subletting/conscripting anyone to in parts or wholly undertake an assignment or examination on the student's behalf.
 - iv. Copying from other during center examination

- v. Tampering/Attempted tampering of/with examination grades
- vi. Introduction of foreign materials (Including Phones) into examination hall/room

12.0 SANCTIONS

12.1 OFFENCE BY STUDENTS

(A) Expulsion

The following offences shall carry the punishment of expulsion for breach of Matriculation Oath:

- i. Impersonation at Examination shall involve the exchange of examination numbers or names, intentional use of someone else's name and/or registration number while registering online for the examination.
- ii. Introduction of relevant foreign materials and cheat notes into Examination Hall.
- iii. Exchange of relevant materials/information in Examination Hall which may involve collaboration/copying from each other or copying from cheat notes.
- iv. Consulting cheat notes outside the Examination Hall in the course of the examination.
- v. Facilitating/abetting cheating during examination.
- vi. Use of mobile phones (GSM) text messages and/or other such communication or electronic gadgets during examinations.
- vii. Life threatening assault to an invigilator, examination officer or any constituted authority with evidence.
- viii. Willful destruction of exhibit (foreign material or cheat note) in the examination hall on the suspicion or on arrest for committing examination malpractice.

- ix. Solicitation for marks or change of grades from the examiner or examination officer.
- x. Hacking or attempted hacking into sites containing materials/information relevant to examinations.

(B) Rustication for One Academic Year

The following offences shall carry the punishment of rustication for one session

- i. Non-submission or incomplete submission of answer scripts (where applicable)
- ii. Introduction of non-relevant materials to the Examination Hall.
- iii. Non-appearance at the Examination Irregulars and Malpractices Committee (ERIC)
- iv. If a student refuses to appear after first year of rustication, it is then implied as self- withdrawal.
- v. Introduction of mobile phone(s) and/or other such communication or electronic gadgets to examination hall.
- vi. Any student that insults an invigilator, examination officer or any other constituted authority during examinations
- vii. Introduction of fake examination card/ print out of Vigicode in the examination hall.

(C) Written Warning

The following offences shall attract a written warning

- i. Speaking/Conversation during examinations.
- ii. Unruly behaviour in the examination hall that does not affect the conduct of the examination.

11.2 OFFENCES INVOLVING STAFF

- 1) Any act of commission or omission amounting to examination malpractice e.g. loss of students' scripts, continuous assessments or project records, alteration of marks etc. by a member of staff shall be referred to the corresponding Staff Disciplinary Committee for appropriate sanctions.
- 2) Non ABU staff engaged as adjunct staff for the purpose of any examination shall be required to endorse a document agreeing to be subjected to an appropriate legal/disciplinary action as appropriate for the circumstance e.g. police investigation and possible prosecution.

13.0 MANAGEMENT OF EXAMINATION RESULTS

- 1) Tentative results shall only be made available to students after its approval by the DLC Academic Board subject to ratification by the Senate.
- 2) Students shall be able to view their results (copy only) via the LMS, SMS/text or via other secure online options.
- 3) An Exam checker shall be in place for students to access their results and forward complaints (should the need arise).
- 4) Students are at liberty to apply for rectification (remarking) of their results for a fee.

- 5) Students can request for and view their scripts (for a fee) in event they are dissatisfied with the outcome of the rectification process.

****Rectification of Examination Scripts/results Does
not Imply Passing the Course!!!***