

ABU Distance Learning Student Handbook (Masters in Accounting: MAC)



DISTANCE LEARNING CENTRE
Ahmadu Bello University

STUDENT HANDBOOK

Master in Accounting
(MAC)

ABU Distance Learning Student Handbook (Masters in Accounting: MAC)

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FOREWORD

Whereas the Distance Learning Centre Prospectus covers all aspects of the Distance Learning delivery in Ahmadu Bello University, the DLC MASTER IN ACCOUNTING (MAC) Student Handbook is designed to give you an overview of the MASTER IN ACCOUNTING (MAC) 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 MASTER IN ACCOUNTING (MAC) programme as well as highlights the uniqueness of this delivery modality.

As you opt for the distance learning mode to acquire a Master Degree in ACCOUNTING (MAC), 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)



Prof. Kabiru Bala, FNI OB,
Vice-Chancellor

Pro-Chancellor and Chairman of Council



Prof. Ahmed Doko Ibrahim
Deputy Vice-Chancellor,
Administration



Prof. Raymond R. Bako
Deputy Vice-Chancellor,
Academic



Mal. Rabi 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 Vic- Chancellor (Academic): Professor. Danladi Amodu Ameh. B.Sc., MSc., Ph.D.

Registrar: Mal. Rabi 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 **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, Sarkuna 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 Professor 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 reorganisation. 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 campusbased 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

ABU DLC ACADEMIC CALENDAR/PLANNER

Semester	PERIOD											
	Semester 1				Semester 2				Semester 3			
Activity	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
Registration												
Resumption												
Late Regisn.												
Facilitation												
Revislon/												
Consolidation												
Semester Examination												

N.B: - Semester Examinations 1st/2nd Week January

- All Sessions commence Mid-February
- 1 Week break between Semesters and 4 Weeks vocation at end of session.
- Semester 3 is **OPTIONAL** (Fast-tracking, making up carry-overs & deferments)

N.B: - Semester Examinations 1st/2nd Week January

- All Sessions commence Mid-February
- 1 Week break between Semesters and 4 Weeks vocation 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. ACCOUNTING, 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.

2.4 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:

- Online Application by the prospective student.
- Provisional admission by the corresponding Admissions Committee of the DLC.
- Confirmation of admission by JAMB (UG programmes only).
- Online Registration by students.
- 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
8. this first. You may forget to do so later on.
9. Answer the question in a clear, correct and well-structured language. Be well organised in your presentation.
10. 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** application 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 .
N20,000 (\$60) deferment of semester and N40,000 (\$120) deferment of entire session

D. Examination Rectification

1. Application of rectification within 2 weeks 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 etutors 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

MASTER IN ACCOUNTING (MAC)

CHAPTER ONE

PROGRAMME

1.1 Values of the Department

The Department of Accounting cherishes and upholds the following values:

- Academic programmes is NUC and professional bodies compliant in terms of Benchmark Minimum Academic Standard (BMAS) and method of delivery.
- Selfless, committed and dedicated service
- Conducive environment for work and learning
- Diverse staff and learner composition
- Production of high-quality graduates that can compete nationally and internationally
- Dynamic and participative leadership and management

1.2 Goal of the Department

A Department known for academic excellence, highly dynamic staff and a corporate outlook that serves as a world-class centre for the training of accounting professionals and academics for Nigerian establishments and beyond.

1.3 Mission of the Department

- To produce high quality graduates with the highest level of professionalism, and academic astuteness capable of meeting the changing needs and challenges of the Nigerian environment;
- To train high level manpower with ICT competences that can cope with the challenges of globalisation;
- To be a role model among Academic Units in Ahmadu Bello University in terms of deliverables and deliveries.

1.4 Specific Objectives of the Department

- To provide the best education in Accounting so as to equip young men and women for careers as Accounting Educators and Practitioners nationally and internationally.
- To sufficiently prepare learners for career in teaching, research and consultancy in Accounting and related disciplines.
- To equip students of Accounting with the skills needed for recognising and defining problems and taking appropriate decision using current scientific techniques and ICT.
- To consolidate and expand the frontiers of knowledge in Accounting through development of teaching materials, research and publications.
- To inculcate in learners the awareness of, and sensitivity to, environmental factors and conditions and their impact on Accounting thought and practice.
- To develop students in leadership and interpersonal relation skills needed for working in organizations.

CHAPTER TWO

PROGRAMME

2.1 Programme and Year of Commencement

- Master in Accounting 2023

2.2 Philosophy, Objectives and Admission and Graduation Requirements

2.2.4 Master in Accounting (MAC)

Philosophy of the Programme

The philosophy of the Masters in Accounting (MAC) programme is to give learners a highly demanding experience that will enable them to become capable of making sound accounting and financial policy decisions in both public and private sector organisations.

Objectives

The specific objectives of the programme are to:

1. expose learners to theories in accounting; and how they are related to what are obtainable in practice.
2. enable learners to become up to date in the field of accounting; and how the recent developments in accounting are applied in policy decisions and implementations in all types of organisations.
3. Create readiness in learners growing challenges in the field of accounting.

Admission Requirements

The minimum entry qualifications for the programme are:

- a) B.Sc. Accounting, B.Sc. ACCOUNTING (with specialisation in Banking & Finance), and B.Sc. Banking and/or Finance with a minimum of a Second Class (Lower Division) from any

recognised university in Nigeria or elsewhere.

- b) HND in Accounting, ACCOUNTING, Economics, and Banking and/or Finance from accredited institutions coupled with a recognised professional qualification; such as ACA, ACCA, ACIB, ICAN, ACS, and ANAN among others.
- c) Candidates with third class degree in B.Sc. Accounting, B.Sc. ACCOUNTING, B.Sc. Economics, and B.Sc. Banking and/or Finance are also eligible provided they have Postgraduate Diploma in Accounting and Finance (PGDAF) or a 5-year post graduation relevant work experience.
- d) Candidates with HND in Accounting, ACCOUNTING, Economics, and Banking and/or Finance from accredited institution with distinction, upper credit or lower credit but without professional qualifications should also have Postgraduate Diploma in Accounting and Finance (PGDAF) or recognised equivalent qualification.
- e) Candidates that reach high accounting/finance managerial positions in the financial or public sector, with good degree in other fields may also be considered.

Graduation Requirements

A minimum of 36 credit units is required for Master of Accounting (Part-Time) which runs for 24 months plus a project, which requires external moderation.

2.4 Registration Procedure

All candidates admitted into the Postgraduate programme of the Department are required to be screened by the School of Postgraduate Studies. All students shall register for all the courses they are taking as part of their specific programme.

Courses registration is centrally coordinated and usually lasts for few days. A student who fails to register within the specified days will be required to pay a late registration fee. All students (both new and returning) are required to, after making payment,

register their courses for the session through the DLC's portal and download the completed course registration form for signing by their respective Coordinator. Such a student shall be deemed to have voluntarily withdrawn from the University and may only be re-admitted in any subsequent session with the approval of the Senate.

(NOTE: a student is required to consult their programme Coordinator for proper guidance on courses to be registered)

Personal files are opened for all newly admitted students while returning students are required to update their files. These files are used to keep record of all subsequent correspondences with, or about the students. After the registration of newly admitted students, they are required to matriculate. At matriculation, all qualified students are sworn into the main stream of academic activities of the DLC. Under no circumstance will DLC allow a new student to register after matriculation.

CHAPTER THREE

COURSE CREDIT SYSTEM

Ahmadu Bello University operates a Course Credit System. Course Credit System refers to a system or organisation of the curriculum in which disciplines or integrated disciplines are broken down into courses. These courses are arranged in progressive order of difficulty or in level of academic progress.

The second aspect of the system is that courses are assigned weights called Credit Units. Credit Units are assigned to a course depending on the number of hours needed for the duration of the course.

The courses within the Department fall under the following headings:

- Core Courses
- Elective Courses

3.1 Core Courses

Core courses are central to the programme in view. They are normally offered by the Department running the degree. Core courses constitute not less than 70% of all the course units that the student must take to complete the course work requirements.

3.2 Elective Courses

Elective courses are optional courses. They are a set of required /courses from which a learner is expected to select one or more courses as the case may be.

CHAPTER FOUR

EXAMINATION MATTERS

4.1 Examination Regulations

In order to be admitted to any examination, a learner must have been registered for the course unit to be examined and must have fulfilled any University regulation concerning residence, fees or other matters. At least 75% attendance is required in all classes to qualify a learner to sit for examination.

All students should note and comply with the following:

1. Learners shall be at the examination room at least 10 minutes before the advertised time of the examination. They are required to supply their own pen, ruler and calculator (where required). Borrowing is not allowed in the Examination Hall. A learners may be admitted up to 45 minutes after the commencement of the examination, but he shall not be allowed extra time.
2. A learner may be permitted by an invigilator to leave the examination room during the course of the examination provided that such student:
 - a) is not leaving during the first hour or last fifteen minutes of the examination.
 - b) hands over his script to the invigilator before leaving, if he does not intend to return.
 - c) will not be admitted into the examination room thereafter, unless throughout the period of his absence, he has been continually under the supervision of an invigilator or assistant invigilator.
3. A learner must bring his examination card and identity card to each examination and displays it on a prominent position on

his desk. Each learner must sign the attendance register, which shall be collected by the invigilator of each examination hall.

4. During an examination, no student shall speak to any other student except as essential to the invigilator, or make any noise or disturbances.
5. No book, printed-paper, or written document or unauthorised aid may be taken into an examination room by a learners, except as may be stated in the instruction of any examination paper.
6. A student must not directly or indirectly give assistance to any other student or permit any other student to copy from or otherwise use his papers during an examination. Similarly, a student must not directly or indirectly accept assistance from any other student or use any other student's papers.
7. A learner should write his examination/admission number distinctly at the top of the cover of every answer book or separate sheet of paper.
8. The use of extra rough paper is not permitted. All rough work must be done in the answer book and crossed neatly through or in supplementary answer books, which must be submitted to the invigilator. Except for the printed question paper, a student may not remove from the examination room or mutilate any paper or other material supplied.
9. At the end of the time allocated, each student shall stop writing when instructed to do so and shall gather his scripts together for collection by the invigilator.

4.2 Examination Weighting System and Classification of Degree

4.2.1 Grading System:

The grading system used in the evaluation of postgraduate students in the department of Accounting is detailed below

Marks	Letter Grades	Grade Points
70 and above	A	5
60 – 69	B	4
50 – 59	C	3
0 – 49	F	0

4.2.2 Classification of Degree

For all postgraduate coursework, the minimum pass score is 50%. Any student who fails in any course shall repeat such a course. Any student whose CGPA falls below 3.00 in 2 consecutive semesters shall withdraw from the programme.

4.3. Release of Results and Handling of Petition

After results are released, students are allowed two weeks within which to raise issues with respect to the results. These issues include omissions, wrong entry of scores, wrong computation of GPA, CGPA and other errors that could arise. The petitions are then treated by the centre on their merit.

CHAPTER FIVE

DEPARTMENTAL FACILITIES AND OTHER MATTERS

5.1 Departmental Library Service

The centre has a physical as well as e-library each for Undergraduate students with some resources common to both Libraries. The Libraries are located within the premises of the department. Currently, the Libraries are undergoing the process of computerisation with intra and internet facilities to ease research for both staff and learner. There are a number of recently published materials in form of books, journals, newspapers, and magazines in the libraries.

Furthermore, all postgraduate students in the department can access library services and other e-resources at the following:

- a) President J. F. Kennedy Library at the Institute of Administration, Kongo Campus
- b) Sir Kashim Ibrahim Library at the Main Campus

The departmental libraries are opened from 8.00 am to 6.00 pm Mondays – Saturdays. On Fridays, the services extend to 9.00 pm. During examination periods, both Libraries are available up till 10.00 pm Mondays – Saturdays.

5.2 Departmental Computer Laboratory and E-Library

One of the major goals of the Department is to produce good students that will meet the yearnings and challenges of the Business environment, both nationally and internationally. In order to meet this requirement, the Department has been making spirited efforts to provide the necessary facilities that will enhance research. Currently, the Department has a computer laboratory and an e-library that are meant to facilitate learning and research. The two resource centres are located in the department's administrative building. In addition, students can

access the services of Faculty of Administration's Digital Centre located near the Dean's Office at Department of Public Administration

5.3 Departmental Sanitary/Safety Facilities

The Department has made adequate provisions for sanitary facilities for both staff and students. Recently, all the toilets within the premises of the Department and those outside were renovated. There are toilets around the lecture theatres for male and female students for their convenience. Students are generally advised to strictly observe good toilet habits to ensure preservation of the structures for generations to come.

In addition, a number of fire extinguishers were purchased by the Department. They are placed in strategic locations around the Department in case of fire outbreak.

5.4 Dress Code

Ahmadu Bello University has a policy on dressing, which was reduced to a Dress Code. The Code applies to both Undergraduate and Postgraduate students. The following descriptions and elements are what constitute indecent and offensive dressing in the University:

1. Short and skimpy dresses e.g., Body hugs, show - me- your chest, spaghetti wears and dresses exposing sensitive parts.
2. Tights, shorts and skirts that are above the knees (except for sporting purposes)
3. Tattered jeans with holes.
4. Transparent and see through dresses.
5. Tight fittings e.g. Jean skirts, hip star, patra, lakra etc. that reveal the contour of the body
6. Under-clothing, such as singlet worn publicly.
7. Unkempt appearance, such as bushy hair and beards
8. Dresses that make it impossible to wear laboratory coat during practicals or participate actively in practicals.

9. Long and tight skirts which are opened in front or at the sides which reveal sensitive parts as the wearer moves on.
10. Wearing of T-shirts with obscene captions.
11. Shirts without buttons or not properly buttoned, leaving the wearer bare chested.
12. Wearing of earrings by male students.
13. Plaiting or weaving of hair by male students.
14. Wearing of coloured eye glasses, not on medical grounds in the classrooms.
15. Wearing of bathroom slippers to classrooms (not on medical grounds)
16. Wearing of trousers that stop between knee and ankle.

Students should note that for the purposes of identification, such as in Examination Halls, Lecture Theatres and Security matters, every student shall be identified by his or her face. The following sanctions have been provided for offenders:

- 1st Offender to appear before Unit Dress Code Implementation Committee for counseling
- 2nd Offender to be sent out of classroom, library, office, clinic, etc.
- 3rd Offender to appear before Advisory Committee on Students' Discipline

CHAPTER SIX

PROGRAMME CURRICULUM & DESCRIPTION

6.1 Courses and Course Contents for Master in Accounting (MAC)

First Semester				
S/ N	Code	Course Title	Type	Credit Unit
1	ACCT 851	Accounting Theory and Regulatory Framework	Core	3
2	ACCT 853	Accounting Information System	Core	3
3	ACCT 855	Public Sector Accounting	Core	3
4	ACCT 857	Research Methodology	Core	3
5	ACCT 859	Managerial Economics	Core	3
6	ACCT 861	Forensic Accounting and Auditing	Core	3
7	ACCT 863	Oil and Gas Accounting	Elective	2
8	ACCT 865	Treasury Management	Elective	2
9	ACCT 867	Management Theory and Practice	Elective	2
Second Semester				
S/ N	Code	Course Title	Type	Credit Unit
1	ACCT 852	Advanced Financial Accounting and Reporting	Core	3
2	ACCT 854	Management Accounting	Core	3
3	ACCT 856	International Accounting	Core	3

4	ACCT 858	Corporate Finance	Core	3
5	ACCT 860	Auditing and Assurance Services	Core	3
6	ACCT 862	Taxation Theory & Practice	Core	3
7	ACCT 864	Public Finance	Elective	2
8	ACCT 866	Business Policy & Strategic Management	Elective	2
9	ACCT 868	International Business Finance	Elective	2
Note: Students must take at least one Elective in each semester				
Third Semester				
S/N	Code	Course Title	Type	Credit Unit
1	ACCT 867	Accounting Seminar/ Workshop	Core	3
2	ACCT 894	Project	Core	6

1. COURSE DESCRIPTION

ACCT 851: Accounting Theory and Regulatory Framework

History and evolution of Accounting; Agency Theory; Positive Accounting Theory; Normative Accounting Theory; The need for a Regulatory Framework of Accounting; Analysis and comparison of Conceptual Frameworks of Countries; Evolution of the Standard Setting Process towards Harmonisation - practical issues and difficulties; Agency theory revisited - Legitimacy and Stakeholder Theories: Voluntary disclosure; Behavioural aspects of Accounting and ultimate effectiveness of the Regulatory Framework. Valuation models; Accounting versus Economic Financial instruments recognition and measurement.

ACCT 852: Advanced Financial Accounting & Reporting

The Regulatory Framework - Companies Act, Listing Rules, Conceptual Framework; Accounting Standards; Presentation of published financial statements; revenue recognition; substance over form; post balance sheet events; accounting for working capital; accounting for long term assets Property, plant and Equipment, Investments and Intangibles; lessee and lessor accounting; Pensions; Accounting for Financial instruments; Recognition and measurement of elements in financial statements; Deferred taxation; Business combinations and reorganisations; Accounting for share-based payments; Accounting for foreign transactions and entities; Reporting requirements for financial institutions; Segmental reporting; Current issues in Financial Reporting such as IFRS Adoption & Application.

ACCT 853: Accounting Information System

Design of accounting systems; tools for and techniques of analysing and designing accounting systems with emphasis on system controls and reporting; concepts of implementation and support with emphasis on system quality assurance, evaluation and attestation; accounting enterprise models and linked systems' information technology; analysis and design of inter-functional process flows through re-engineering to exploit technology capabilities; management of knowledge based systems, accounting data and information in organisations.

ACCT 854 Management Accounting

Distinction and Relationship between Financial and Cost Management, Budgeting and Budgetary Control, Standard Costing and Variance Analyses, Marginal Costing, Cost-Volume-Profit Relationship, Accounting for Decision making, Make or Buy decisions, Accept or Reject decisions, Special

offers, Accounting for Pricing Decision, Drop-or add-products, Capital Budgeting.

ACCT 855 Public Sector Accounting

Basic accounting for non-profit organisation; basic characteristics of government accounting; structure of governmental accounting in Nigeria; the treasury; audit department; consolidated revenue fund, capital and development fund; planning, programming and budgeting system (PPBS). An overview of government accounting: differences between accounting for government and commercial enterprises; cash basis of accounting in public sector; accruals basis of accounting in public sector; modified cash basis of accounting; budgeting in the public sector; public accounts committee and budget approval; virement of the approved budget; format and contents of financial statements; financial statements of specific public sector organisations - Federal, State and Local Governments, Military, Teaching Hospitals and Parastatals. Advanced study of generally accepted accounting principles and procedures of government units and not-for-profit organisations: fund accounting systems: consolidated revenue fund; capital and development funds; special assessment funds; inter-governmental service funds; application of costing methods to public funds; federal government accounting; accounting for local governments; application of costing methods to public funds; budgetary accounts; accounting for health and educational institutions; PPBS; zero base and other budgetary methods on current issues.

ACCT 856 International Accounting

National and international accounting and business issues; global capital market issues; international finance system; international accounting and business topics: the nature and scope of international business; international business

environment; financial control of multinational concerns; international accounting standards in relation to preparation of financial statements; conversion and accounting for foreign currencies; capital flight; transfer of dividends; costing of foreign products; funds for foreign directors; preparation, transition and analysis of financial statements for companies that have branches of foreign multinational companies; accounting standards: major accounting standards bodies of the world including their history, methods and standards. The Financial Reporting Council of Nigeria (FRC) formerly known as the Nigerian Accounting Standards Board (NASB) and the Financial Accounting Standards Board (FASB-USA) and the Financial Accounting Standards (FASs), the Accounting Standard Board (ASB-UK) and the Statements of Standard Accounting Practice (SSAPs); the International Accounting Standards Board (ISAB) and International Financial Reporting Standards.

ACCT 857 Research Methodology

Introduction to key topics in research in accounting, including philosophy of science, theory, validity, method choice, population and sample selection; Identification of research and problems including statement of hypothesis and research questions and objectives. Sources of data and data collection instruments, analysis and interpretation of data; Application of statistical tools such as Chi-square, t-test, ANOVA and various other models. The art of problem identification and analysis, data gathering, analysis and report writing with emphasis on the approach at every stage; Quantitative and qualitative research and analysis. The study of the specification of econometric models in economic and accounting theories research; stochastic disturbances, and the link between conceptual variables and observable economic data; Estimation of single equation: linear, non-linear models by least squares (OLS) and other methods and

simultaneous equation models. Particular attention is given to specification of problem, identification of errors and application of the various tools to aid analysis in accounting research.

ACCT 858 Corporate Finance

Nature and scope of Financial management, Overview of Source of Finance, Ordinary Shares, Debenture and Preference Shares, Convertible Loan Stocks, Bank borrowing and Hire Purchase, Cost of Capital, Capital Structure Theories and Arbitrage Process, Simulation, Time Value of Money and Cost-Benefit-Analysis, Strategic planning and decision making; Short and long run decision-making and control, Customer Profitability analysis, Risk and Uncertainty; Budgeting and Budgetary control; Categorisation of Security, Investment and Speculation. Risks and Return of Securities: Risk in traditional sense, Risk in contemporary mode, Security returns. Management of Securities: Passive strategy, Immunisation strategy, Bond ladder strategy. Capital Market Efficiency: Forms of Efficiency, Market of Efficiency. Portfolio and Portfolio Analysis: Traditional Analysis, Modern Analysis. Utility Analysis: Preference function, Expected utility function. Portfolio Selection Models: Geometric Mean Rate, Safety first, Stochastic Dominance. Evaluation of Portfolio Performance: Principles and Methods.

ACCT 859: Managerial Economics

Nature and Scope of Managerial Economics, Objectives of Business Firms, Decision Rules and Tools of Analysis, Analysis of Demand and Demand Forecasting, Analysis of Market Demand and Demand Elasticity, Production and Cost Analysis, Theory of Cost and Break-Even Analysis, Market Structure, Pricing Theory and Practices, Pricing Strategies and Practices, National Income, Economic Growth and Business Cycles.

ACCT 860: Auditing and Assurance Services

Assurance services, Business environment and corporate governance, the audit process - Audit risk, materiality, management assertions and evidence, Business risks and strategic audit planning, Evaluating internal control structure, Direct tests of account balances. Computer assisted audit techniques, Audit of revenue and related accounts, Audit of acquisition cycle and inventory, Audit of liquid assets, Audit of other assets and liabilities, Sampling issues in audit tests, Audit of other assets and liabilities, Completing the audit, and Communicating levels of assurance.

ACCT 861 Forensic Accounting and Auditing

An Overview of Forensic Accounting; Meaning of Forensic Accounting, Historical Evolution of Forensic Accounting, Difference and Similarities between Forensic Accountants, Financial Auditors and Fraud Auditors, Users of Forensic Accounting Information and their specific needs, Role of Forensic Accounting in the Legal System. An Overview of Fraud Investigation; Meaning of Fraud and Difference between Corporate Fraud and Management Fraud, Meaning of Fraud Triangle and its major components, Fraud Schemes and Various Red flags Associated with the Scheme, Classical and Other Approaches to Fraud Prevention Control Programmes, Fraud Examination and its distinction with Forensic Accounting and Financial Statement Audit. Forensic Criminology and Legal Studies; Meaning of Forensic Criminology and its role in the administration of Justice, Brief History of Forensic Criminology, Difference between Forensic Criminology, Applied Criminology and Police Science, Classical Criminology and its components, Meaning of White Collar Crime and its historical evolution, Roles of EFCC, ICPC and other Investigative Agencies on Financial Crime, Meaning of

Organizational Crime and its effect on social image of Organization, Modalities of controlling Organizational Crime.

ACCT 862: Taxation Theory and Practice

The evolution and structure of the company income tax system from a public policy perspective. Emphasis is on legal, economic, social and practical considerations. Tax reforms in Nigeria, Taxation of entities – partnerships, estates and trusts; taxation of gifts and estates; capital gains tax, analysis of tax laws, weight or authority, ethnical issues, planning and administrative procedures; capital allowances, treatment of Losses; petroleum profit tax; pioneer companies' tax and modified value added tax; taxation of specialized companies Such as Banks, Insurance, Shipping and Airline Companies; double taxation arrangements. Theory and principles of Nigerian Tax System; determination of taxable income for individuals and taxable profits for companies; basis of assessment and capital allowance; loss relief; taxation of incomes from partnerships; taxation of employment income and the PAYE system of taxation. The Federal Inland Revenue Service and Company Taxation in Nigeria: objections and appeal procedure, tax reforms in Nigeria and the Federal Inland Service Establishment Act of 2007, capital gains tax, value added tax, taxation of specialized companies, taxation of non-residents in Nigeria and double taxation arrangements, transfer pricing methods, tax related fiscal policies, withholding tax system, petroleum profit tax, and case studies.

ACCT 863 Oil and Gas Accounting

Introduction to Oil and Gas Accounting: Definition of oil and Gas; Terminologies used in oil and Gas operations; Oil and Gas reserves; Phases in Oil and Gas Upstream Operations; Regulatory framework in the preparation of oil and gas accounts (SAS, IAS, IFRS and GAAP); Classification and Grouping of

Cost and Revenue in oil and Gas: exploration cost, production cost, transportation cost, refining and distribution cost; property cost and their treatment; Oil and Gas Revenues Process; Historical cost methods and financial reporting in oil and Gas operations: Successful Efforts (SE) Vs. Full Cost (FC); Differences between Successful Efforts and Full Cost Accounting and Related Accounting Treatment; Ceiling Test; Certain Property Costs and the Treatment of these Costs under SE and FC. Differences of Depletion, Depreciation & Amortization; Asset Impairment and Disposal Linkages; Preparation of final accounts using SE & FC; Joint venture and Production Sharing Contract (PSC): Production Sharing Contract between National Oil Companies and Operating Companies; Calculation of PSC; Introduction to Joint Venture; Account for Mineral Interests (i.e. Royalty, Working Interest, Overriding Royalty Interest, Etc.); Accounting for Exploration and Production Companies; Accounting for Decommissioning (Brief Intro.)

ACCT 864 Public Finance

Mechanics of monetary and Fiscal Policies and Interest rates, Government budgeting system, Federal Government's revenue and expenditure, National income, expenditure and deductions, Nigerian tax rates and structure, National and state Development plans, debt management in Nigeria, external loans, Paris club, London club loans pooling and consolidation, loan re-scheduling, debt-equity swap, debt forgiveness, introduction to International Finance, additional opportunities and additional risks faced by a multinational corporation, integration of world markets, international monetary system, exchange rate systems, international financial markets - overview, the foreign exchange market and currency risk management, exchange rate determination, international Parity Conditions, forecasting exchange rates, currency forwards and futures, currency options, put-call parity; reproducing securities, currency swaps, offshore

financial markets, international bond and stock markets, the relevance of currency hedging, and types of currency exposure.

ACCT 865: Treasury Management

Definition of Treasury Management, Structure of Treasury Management, Functions of Treasurer and Controller, Treasury Policy, Developing a Treasury Framework, Elements of Policies in Specific Areas, Treasury Performance, Treasury Control, Importance of Treasury Control, Framework of Treasury Control, Treasury Audit, Sarbanes Oxley - Impact on Treasury Control, Concept of Risk, Risk Management Process, Determination of Business Objectives, Identification of Risks, Measurement of Risk, Accounting of Derivatives under FAS 133, Fair Value Hedges, Cash Flow Hedges, Foreign Currency Hedges, Accounting Under IAS 39.

ACCT 866 Business Policy and Strategy

Concept, nature and dynamics of corporate policy, policy implementations and evaluation; objectives and concepts of strategy, the theory and practice of strategic formulation and implementation, the strategic planning process, the techniques for appraisal, development of strategic options, strategic thinking for innovative and creative ideas, corporate portfolio analyses, assessment of corporate structures, dynamics, positions, actions and reactions by competitors; Corporate Strategy Relating to the Environment; Opportunities and Constraints Facing Business Organizations with Particular Reference to the following Strategic Areas: Organization, Execution and Evaluation of Decisions; the Corporation and Society; Corporation and Government; Case Studies and Analysis

ACCT 867 Management Theory and Practice

Conventional and modern conceptions of management, Definition and dynamics of management theory; levels and

feature of theory in management. Applications and relevance of theory in the Nigeria context. Organizational design and outline managing group processes, problems of integration and control; managing change and development. Modern issues in management theory.

ACCT 868 International Business Finance

Overview of International Financial Systems, International Banking and Financial Markets, including the Foreign Exchange Risks & Management Practices by International Businesses, Overview of International Economics in relationship with International Finance, Euro Banks and Euro Financing, Financing Methods in International Trade, International Financial Management, Project Finance and Transfer Pricing by Multinational Corporations, Foreign Direct Investment, Multinational Investment Guarantees and Investment Codes, International Economics and Business Operations in the Context of changing Global Financial Development.

ACCT 894: Research Project

Students will be required to choose a topic of their choice in the area of accounting, conduct some research and write a formal report of their findings in form of lengthy project writing. The areas to be chosen by the students should preferably be in the current issues surrounding the theory and practice of accounting. The students will be assigned two supervisors to guide him/her up to the completion stage.

ACCT 867: Seminar Paper

During the course of the MAC programme, students will be required to prepare and present one seminar paper, in form of a term paper, for each of the four semesters. The seminar papers should be based on the areas taught in each semester and could be conceptual, content analysis, or empirical in nature.

Appendix 1:

EXAMINATION POLICY AND GUIDELINES

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4.0 Administering Examinations
5.0 Appointment of External/Internal Moderators/Examiners
6.0 General Examination Regulations,
7.0 Consequences for Failing to Write Examinations
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9.0 Research Work and Project, Dissertation and Thesis Management
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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 campusbased 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 penalised.
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 programme (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 candidates). 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 centre 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 Learners

(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 learners 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) A learners who 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.

12.2 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 learners after its approval by the DLC Academic Board subject to ratification by the Senate.

2. Learners 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 learners to access their results and forward complaints (should the need arise).
4. Students are at liberty to apply for rectification (remarking) of their script for a fee.
5. Learners 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!!!***