

DALEWARES ANTHEM

Dalewares Dalewares Dalewares forever more-or- more

God is our great foundation

We proclaimed His victory

So proud of Our Innovation

Our greatness's well

Assured

Dalewares Dalewares Dalewares

Forever more

Dalewares Dalewares Dalewares forever more-or- more

Building block of gree-at Nations

You raised my inspira-a-tion

You have steered this sleeping giant

To tread where others fell

Dalewares Dalewares Dalewares forever more

Dalewares Dalewares Dalewares forever more-or- more

You taught me how to conquer

Dalewares Dalewares Dalewares forever more

Dalewares Dalewares Dalewares forever more-ooooo-

WELCOME



Dalewares Institute of Technology is driven by the belief that development- national or international - is based on knowledge creation and management. And academic institutions have always been key agents in political, social, economic and technological development.

Since the advent of the Internet, the spread and management of knowledge have taken on a new meaning and globalization is very much the result thereof. Economic development, a major event in globalization, requires the participation of all of us – rich and poor, young and old, educated and uneducated. Thus, our pre-occupation with the upliftment and integration of all in our society by means of education and training, science and technology, research and development.

This explains why we have embarked on a path to continuously Modernize the institution by making vast investments in the development of staff, curriculum, systems and infrastructure. The development, diversification and benchmarking of curricula against international standards – which entails new and higher qualifications – reflect the

Polytechnic's commitment to national development.

Indeed the state-of-the-art environment and new and innovative ways of teaching and learning, research and service speak to our goal to be a leading Institution. In a nutshell, this Institution is your gateway to opportunities all over the world in this millennium.

To all, I say: this is your time; seize the moment and make the best investment of your lifetime.

Mr. Segun O. Babalola
Rector

It is my belief that you will look upon your career development at the Dalewares Institute of Technology as gateway that will enrich you with knowledge and lead to your career destination in life. As staff of Dalewares Institute of Technology our goal is to work with students to create an educational environment into which you will continue to grow academically, socially and professional. This

handbook contains the expected norm for each student. It is expected of each student to read the handbook carefully and fully understand these rules, policies and regulations. In addition, this student handbook is a reference guide for all the students of the Dalewares Institute of Technology that will guide them throughout their academic experience. The final interpretation of all rules, policies and regulations shall be vested in the Institution Council. Ultimately, the academic journey is your own. However the Office of the Dean of Students will help you to reach your academic potential. We look forward to working with you and welcome you to the Dalewares Institute of Technology.



Dean of Student's

DALEWARES MISSION AND VISION

Dalewares Institute of Technology contributes to Nigerian Development by providing tertiary, technological, career-oriented education at internationally recognized standards. The main objective of our curricula is thus the practice, promotion and transfer of technology.

The instruction programmes are aimed at meeting the needs of industry, the driving force of the Nigerian economy. During the course of their study, technological knowledge, skills, values and attitudes are brought home to the students. The approach required for dealing successfully with the practice of the technological careers/industries/occupations involves excellence in the teaching of specific principles and approaches within a climate conducive to intellectual and social development, with greater emphasis on the application and ability to apply the practical outcomes of scientific principles in such a way that they may be of use to the particular technology/career/industry/occupation. With emphasis on the transfer of technology, the Polytechnic gives due regard to the professional human resource requirements of the country and those of the region and beyond. To this and other ends, the Institution strives to:

- ✍ Lead students to maturity to assume their economic and social responsibilities, including developing a sense of responsibility, a problem-solving approach, integrity and a humane attitude toward others
- ✍ Enable students both to acquire knowledge and to develop the skill of applying that knowledge in practical settings, prepare students for careers or professions by drawing on existing knowledge, technology and research results in close cooperation with those involved in particular careers or professions
- ✍ Be a center of higher learning and train high-level specialists in all areas necessary for national development, provide facilities appropriate to an academic institution of the highest quality available to all people likely to benefit from them regardless

of race, color, gender, ethnic origin, religion, creed, social and economic status, and physical condition

- ✍ Promote the establishment of funding schemes in order to assist students who cannot afford course fees at the Dalewares Institute of Technology
- ✍ Safeguard and promote the principle of academic autonomy in order to provide the appropriate atmosphere and opportunities for scholars to pursue the development of their highest intellectual potential
- ✍ Serve as a repository for the preservation, development and articulation of Nigerian values and culture
- ✍ Undertake basic and applied research that will contribute to the social, economic, cultural and political development of Nigerian
- ✍ Encourage the advancement of science, technology and development serve both urban and rural communities, including providing extension services throughout the country to contribute to the improved function of the education system as a whole promote national and international unity and understanding promote and defend a culture of excellence in the international community by encouraging criticism and engaging in regular self-evaluation and peer assessment

A significant part of the Polytechnic instructional programmes is, therefore, putting into practice the existing knowledge, technology, scientific results and the formulation of the practice of a particular segment of a career/industry. The fostering of technological thinking on the part of

Institution student is a continuing endeavor and therefore, their trademark.



Nigeria – State of the Country

It can be asserted that the economy of Nigeria is a youth economy as it is estimated that more than half of the Nigerian population are under the age of 30. No doubt, today's youth will become in a short decade tomorrow's parents, leaders and Labour force. However, the Nigerian youths are said to be confronted with poverty, unemployment, urbanization, lack of capacity and skills needed to move the economy forward. Poverty is very common. This is because the youth faces unemployment and lack of necessary productive skills to keep body and soul together. This reality leaves them without any meaningful means of sustainable livelihood.

The above employment economy. will undermined employment” (2004). How address the unemployment and depends on develop the

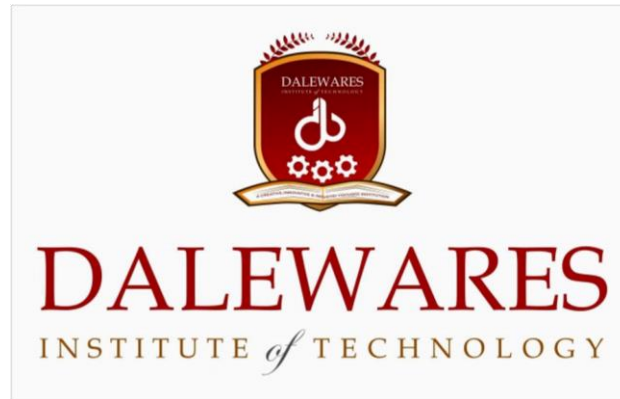


situation highlights is the life line of any “Human development definitely be grossly and impaired without (NEEDS document, soon Nigeria sets to problems of mass nt, low productivity, high poverty to a large extent how speedily it is able to millions of its labour

force into a knowledgeable and skilled people needed for the required change.

The current situation emphasizes the urgent need for a sustainable and effective skill acquisition and enterprise development strategy/programme in the country. The needs and importance of functional skill acquisition and enterprise centers can never be overstressed as the objectives are focused towards the preparation of human and material resources for future industrial growth and self-employment.

DALEWARES LOGO AND COLORS



THE CREST

Borrowed from the Ancient Greek and Roman Emperors
Emblem of office and crown Symbolizes Kingship, Excellency, Authority, Professionalism
and Dominion

THE LETTER D

Represent the capital letter D in the
Dalewares. Symbolizes Diligence, Dexterity, and Dignity

THE GEAR WHEAL

Symbolizes career in applied sciences and importance of technology,
innovation and industries in Nation Building.

THE BOOK

Symbolizes the word, wisdom knowledge and faith.

CO-OPERATE COLORS

Yellow, Wine, and White

Further reinforce the themes of commitment and education GOLDEN YELLOW stands for the guiding light, faith, Glory, constancy, and wisdom. WINE stands for Energy and strength to keep moving.
WHITE stands for purity, truth, hope, and transparency

BRIEF HISTORY OF THE COLLEGE

Dalewares Institute of Technology was founded in 1996 but at the initial stage the institute was called Dalewares Training Institute, the institute was focused on training people on Printing and Branding Technology. The typical aim of the training institute is to equip people with the necessary skills to make them self employed

Dalewares Training Institute was transformed to a bigger, broader and better institute in 2008 when it was given accreditation by National Board for Technical Education and approved by the Federal Ministry of Education ,to run innovative courses in some programmes namely Software Technology, Hard ware Engineering, Multimedia Technology and Networking and system Security. Some other programmes are NVC in Computer Studies, Printing and Branding technology

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The Goal and the Objectives of the ND Accountancy Programme

The goal of the 'National Diploma in Accountancy is to produce a technician level manpower who can effectively perform a range of functions in the field of Accountancy.

The objectives of the ND Accountancy are to:

- (i) Demonstrate a basic knowledge of financial operations of different types of business.
- (ii) Assist in the collection and integration of basic financial data for use in investment decisions.
- (iii) Prepare final accounts of business.
- (iv) assist in the preparation of short and long term budget plans;
- (v) Collect and collate relevant financial information to aid superior officers and management in making financial decisions.
- (vi) Interpret some basic ratio, statistical and financial data.
- (vii) Carry out a preliminary survey and feasibility studies.
- (viii) Understand the principles of financial accounting and their application to business situations.

ENTRY REQUIREMENTS

NATIONAL DIPLOMA

Applicants with the following qualifications may be considered for admission into the National Diploma programme by direct entry:

- (i) G.C.E. Ordinary level or its equivalent (Teachers Grade II, W.A.S.C., S.S.C.E.) with four credit passes in English Language, Mathematics and any other two subjects from the following: Economics, Business Methods, Principles of Accounts, Literature in English, Commerce, History, Statistics, geography, Government, Agricultural Science/Biology obtained at not more than two sittings, or

- (ii) Four credit passes in relevant subjects as stated in (I) above obtained at the final examination of an NBTE recognized Preliminary ND Programme offered by the polytechnics and similar post-secondary technical institutions.

CURRICULUM STRUCTURE

The structure of the curriculum of all ND programmes consists of four main components. These are:

- (i) General Education Courses
- (ii) Foundation Courses
- (iii) Professional Courses
- (iv) Supervised Industrial Work Experience Scheme (SIWES)

The curriculum of each programme is structured into four semesters of classroom/Workshop/Laboratory activities within the institution and three (3) to four (4) months Supervised Industrial Work Experience Scheme (SIWES) in the relevant industries. Each semester of institutional based activities shall be for seventeen (17) weeks duration distributed as follows:

15 weeks of teaching including practicals, tests, quizzes etc.; and 2 weeks shared for registration and examinations.

ACCREDITATION AND CONDITIONS FOR THE AWARD OF ND

Each programme offered shall be accredited by the NBTE before the diplomates can be awarded the National Diploma. Details about the process of accrediting a programme for the award of the ND or HND are obtainable from the Executive Secretary, National Board for Technical Education, Plot B, Bida Road, P.M.B. 2239, Kaduna, Nigeria. Tel. 062-237-609.

Institutions offering accredited programmes will award the National Diploma to candidates who have successfully completed the program's course work, after passing the prescribed examinations, diploma project and the Supervised Industrial Work Experience. Such candidates should have completed a minimum of between 72 and 80 semester credit units depending on the programme.

Diploma Certificates shall be classified as follows:

Distinction - GPA of 3.50 and above

Upper Credit - GPA of 3.00-3.49 Lower Credit - GPA of 2.50-2.99
Pass (P) - GPA of 2.00-2.49
Fail - GPA of below 2.00

GRADING SYSTEM

75 and Above AA 4.0

70 to 74 A 3.5

65 to 69 AB
3.25

60 to 64 B 3.0

55 to 59 BC
2.75

50 to 54 C 2.50

45 to 49 CD
2.25

40 to 44 D 2.00

0 to 39 F

Continuous Assessment 30%

Examination 70%

100%

Transcript(s) showing all the courses taken and grades obtained by the students shall be issued together with the certificate(s).

Note to teachers teaching the Programmes:

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

In designing the units, the principles of the module system by product have been adopted, thus, making each of the professional modules, when completed, to provide the students with technician operative skills, which can be used for employment purposes.

As the success of the credit unit system depends on the articulation of programmes between the institutions and industry, the curriculum contents have been written in behavioral objectives, so that it can be quite clear to all, the expected behaviour of the students who have successfully completed some or all of the courses of the programme.

Note that there is a slight departure in the presentation of the performance based curriculum which required that the conditions under which the performance are expected to be carried out and the criteria for the acceptable levels of performance are stated. It is deliberate attempt to further involve the staff of the department teaching the programme to write their own curriculum stating the conditions existing in their institution under which the performance can take place and to follow that with the criteria for determining an acceptable level of performance. The department's submission on the final curriculum may, however, be vetted by the Academic Board of the institution.

It is our aim to continue to see to it that a solid internal evaluation system exists in each institution. This is to say that a system for ensuring a minimum standard and quality of education in the programmes offered throughout the polytechnic system

The teaching of the theory and practical work should, as much as possible, be integrated. Practical exercises, especially those in professional courses and laboratory work should not be taught in isolation from the theory. For each course, there should be a balance of theory to practice in the ratio of 50:50 or 60:40 or the reverse.

GUIDELINES ON SIWES PROGRAMME

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

Responsibility for Placement of Students.

- (a) Institutions offering the ND programme shall arrange to place the students in industry. By April 30 of each year, six copies of the master list showing where each student has been placed shall be submitted to the Executive Secretary, NBTE who shall, authenticate the list and forward same to the Industrial Training Fund, Jos.
- (b) The Placement Officer should discuss and agree with industry on the following:

- (i) A task inventory of what the student should be expected to experience during the period of attachment. It may be wise to adopt the one already approved for each field.
- (ii) The industry based supervisor of the students during the period, likewise the institution based supervisor should set and agree on the criteria for the evaluation of the student's on-the-job performance.
- (iii) The evaluation of the student during the period. It should be noted that the final grading of the student during the period of attachment should be weighted more on the evaluation by his industry-based supervisor.

Evaluation of Students during the SIWES

In the evaluation of the student, cognizance should be taken of the following **items**:

- (a) Punctuality
- (b) Attendance
- (c) General Attitude to Work (d) Respect for authority.
- (e) Interest in the field/technical area.
- (f) Technical competence as a potential technician in his field.

GRADING OF SIWES

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

The Institution Based Supervisor

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

Frequency of visit

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

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

SIWES as a Component of the Curriculum

The completion of SIWES is important in the final determination of whether the student is successful in the programme or not. Failure in the SIWES is an indication that the student had not shown sufficient interest in the field or has no potential to become a skilled technician in his field. The SIWES should be graded on a fail or pass basis. Where a student had satisfied all other requirements but failed SIWES, he may only be allowed to repeat another four months SIWES at his own expense.

LIST OF CORE ACADEMIC/TEACHING STAFFS

| S/N | Name of Staff | Qualifications with Dates and area of Specification | Current rank with Date |
|-----|-----------------------------------|--|--------------------------|
| 1. | Mr Adelegan Oluyomi Michael | PhD Finance (in view) MSc Finance(2018) BSc Banking& Finance (2010) HND Accountancy (1996) FCIB (2017), FCA (2013), MNIM (2008), ACTI (2004), ACIB (2002), ACA (2001). | Chief Lecturer/HOD |
| 2. | Mr Adeloye Lawrence Taiwo | MSc Finance (2013) University of Education, Winneba, Ghana. BSc Accounting (2005) Ekiti State University. N.C.E Accounting Education (1995) Federal College Of Education Technical, Akoka, Yaba. | Principal lecturer |
| 3. | Mr. T. O Adebayo | MBA Accounting & Finance (1995) University of Ibadan BSc. Banking and Finance (1992) Imo State University (IMSU) ACIA (2003), ANIMN (2004) ICAN IN VIEW | Senior Lecturer/Asst HOD |
| 4. | OBRUTU Michael Ohworajoh | M.Sc. Bus/Mgt. 2000 M.Sc. Statistics 1997 BSc Bus/Admin 1992 | Senior Lecturer |
| 5. | Mrs. ASEYE, Titilayo Maria | B.Sc. Human Resources Management 2018 | Senior Lecturer |
| 6. | Kehi Charles Sunday | M.Sc. Operation Research 2017 B.Sc. B/Admin 2010 | Senior Lecturer |
| 7. | David Glory Nyah | BSc Accounting 2018 ND Business studies 2008 | Senior Lecturer |
| 8. | David Jide Oyebisi | M.Com. Information Security (2021) UNISA. B.Com. Info. Tech. Management University Johannesburg (2015) B.Com. Informatics (2013) UNISA ND Elect/ Elect Engineering (2003) YABA TECH. | Senior Lecturer |

CURRICULUM TABLE

ND PROGRAMME IN ACCOUNTANCY.

1ST SEMESTER (YEAR I)

| COURSE CODE | COURSE TITLE | T | P | CU | CH |
|--------------------|---|-----------|-----------|-----------|-----------|
| OTM 101-102 | Technical English 1 | 2 | 2 | 4 | 4 |
| BFN 111 | Elements of Banking 1 | 1 | 1 | 2 | 2 |
| GNS 111 | Citizenship Education | 2 | | 2 | 2 |
| BAM 112 | Business Mathematics 1 | 1 | 2 | 3 | 3 |
| BAM 113 | Principles of Law | 1 | 2 | 3 | 3 |
| BAM 211 | Principles of Management 1 | 1 | 2 | 3 | 3 |
| BFN 112 | Principles of Economics 1 | 2 | 1 | 3 | 3 |
| ACC 111 | Principles of Accounts 1 | 1 | 3 | 4 | 4 |
| BNF 116 | Information Communications Technology 1 | 1 | 3 | 4 | 4 |
| | TOTAL | 13 | 13 | 26 | 26 |

2ND SEMESTER (YEAR I)

| COURSE CODE | COURSE TITLE | T | P | CU | CH |
|--------------------|-----------------------|----------|----------|-----------|-----------|
| GNS 121 | Citizenship Education | 2 | | 2 | 2 |
| OTM 201-202 | Technical English 2 | 2 | 2 | 4 | 4 |

| | | | | | |
|---------|---|-----------|-----------|-----------|-----------|
| BAM 126 | Introduction to Entrepreneurship | 1 | 2 | 3 | 3 |
| BAM 122 | Business Mathematics 2 | 2 | 1 | 3 | 3 |
| BFN 121 | Elements of Banking 2 | 1 | 1 | 2 | 2 |
| BAM 214 | Business Law | 1 | 2 | 3 | 3 |
| BAM 221 | Principles of Management 2 | 1 | 2 | 3 | 3 |
| BFN 122 | Principles of Economics 2 | 2 | 1 | 3 | 3 |
| ACC 121 | Principles of Accounts 2 | 1 | 3 | 4 | 4 |
| BNF 126 | Information Communications Technology 2 | 1 | 3 | 4 | 4 |
| | TOTAL | 14 | 17 | 31 | 31 |

3RD SEMESTER (YEAR II)

| COURSE CODE | COURSE TITLE | T | P | CU | CH |
|--------------------|------------------------------|-----------|-----------|-----------|-----------|
| ACC 214 | Taxation 1 | 1 | 2 | 3 | 3 |
| BFN 213 | Business Research Methods | 2 | 1 | 3 | 3 |
| BAM 212 | Business Statistics 1 | 2 | 1 | 3 | 3 |
| ACC 213 | Auditing 1 | 2 | 1 | 3 | 3 |
| ACC 212 | Cost Accounting 1 | 1 | 3 | 4 | 4 |
| ACC 211 | Financial Accounting 1 | 1 | 3 | 4 | 4 |
| BAM 216 | Practice of Entrepreneurship | 1 | 2 | 3 | 3 |
| BAM 424 | Company Law | 2 | 1 | 3 | 3 |
| | TOTAL | 12 | 15 | 27 | 27 |

4TH SEMESTER (YEAR II)

| COURSE CODE | COURSE TITLE | T | P | CU | CH |
|--------------------|--------------------------|-----------|-----------|-----------|-----------|
| BAM 222 | Business Statistics 2 | 2 | 1 | 3 | 3 |
| BFN 211 | Business Finance | 1 | 2 | 3 | 3 |
| ACC 223 | Auditing 2 | 2 | 1 | 3 | 3 |
| ACC 222 | Cost Accounting 2 | 2 | 2 | 4 | 4 |
| ACC 224 | Taxation 2 | 1 | 2 | 3 | 3 |
| ACC 221 | Financial Accounting 2 | 1 | 3 | 4 | 4 |
| ACC 225 | Public Sector Accounting | 1 | 1 | 2 | 2 |
| ACC 229 | Project | | 6 | 6 | 6 |
| | TOTAL | 10 | 18 | 28 | 28 |

COURSE DESCRIPTION AND OBJECTIVES FOR FIRST SEMESTER

| | |
|--|------------------------------------|
| PROGRAMME: ND ACCOUNTING | |
| COURSE TITLE: Technical English 1 | COURSE CODE: OTM 112 (GNS 101-102) |
| CREDIT UNIT: 4 | |
| GOALS: To enable the student acquire the necessary language and communication skills which will enable him/her to use the English Language in a business environment and to know the techniques of correspondence. | |
| GENERAL OBJECTIVES: On completion of this course the students should be able to | |
| 1.0 Develop appropriate study skills in English Language. | |
| 2.0 Know the nature of language and the basic rules of grammar. | |
| 3.0 Appreciate literary works in English. | |
| 4.0 Understand the concept of communication. | |
| 5.0 Know how to make oral and written presentations. | |
| 6.0 Know the rules of comprehension and interpretation. | |

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|---|---------------------|
| COURSE TITLE: ELEMENT OF BANKING 1 | COURSE CODE: BFN111 |
| CREDIT UNIT: 2 | |
| GOALS: To enable the students understand the basic concepts of money and credit and the practical aspects of banking transactions. The students should be able to understand the evolution, structure of different types of Banking Institution and their roles in the working of the Nigerian financial systems. | |
| GENERAL OBJECTIVES: On completion of this module the students should be able to: | |
| 1.0 Understand the concepts of Money. | |
| 2.0 Know the evolution and the structure of the banking Institutions. | |
| 3.0 Understand Commercial banking, lending/borrowing principles. | |
| 4.0 Understand Bank services and methods of payments through banking systems. | |
| 5.0 Understand the roles of non-bank intermediaries. | |

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| COURSE TITLE: BUSINESS MATHEMATICS COURSE CODE: BAM112 |
| CREDIT UNIT: 3 |
| GOAL: To enable the student apply the quantitative knowledge of business mathematics in solving simple business problems. |
| GENERAL OBJECTIVES: On completion of this course the student should be able to: |
| 1. Understand the concepts of simple and compound interest, annuity, present value and discount |
| 2. Understand investment appraisal, the necessary test and their application to business 3. Evaluate indices |
| 3. Understand the concepts of equations and inequalities and their applications in solving business problems. |
| 4. Understand vector algebra and its application to business. |
| 5. Comprehend the basic idea of matrix and its application to business. |
| 6. Understand the construction and interpretation of graphs and their application. |
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| COURSE TITLE: PRINCIPLES OF LAW COURSECODE: BAM 113 |
| CREDIT UNIT: 3 |
| GOALS: To introduce the student to the general principles of Nigerian law as it affects business. |
| GENERAL OBJECTIVES: On completion of the course the students should be able to: |
| 1.0 Know the composition of the Legal System in Nigeria |
| 2.0 Know the rudiments of the Nigerian Constitutional Law concepts and the separation of powers in the constitution |
| 3.0 Know the nature and sources of Nigerian Law |
| 4.0 Know the law of the Person and of Association |
| 5.0 Know the Law of Administration of Estates and Trusts Understand the law of Property |
| 6.0 Understand the rudiments of the Law of Contract. |
| 7.0 Understand the Law of Tort in business. |

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| COURSE TITLE: PRINCIPLES OF MANAGEMENT 1 COURSE CODE: BAM 211 |
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| CREDIT UNIT: 3 |
| GOALS: To enable the student acquire background knowledge of the historical evolution of management thought and to introduce them to basic managerial principles and techniques. |
| GENERAL OBJECTIVES: On completion of this course the student should be able to: |
| 1. Know the nature and scope of management |
| 2. Know the historical background of management |
| 3. Understand the responsibilities of a manager |
| 4. Understand the management function of Planning |
| 5. Understand the management function of organizing |
| 6. Understand the management function of coordinating |
| 7. Understand the management function of controlling. |
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| COURSE TITLE: PRINCIPLES OF ECONOMICS 1 | COURSE CODE: BFN 112 |
| CREDIT UNIT: 3 | |
| GOALS: To provide students with basic principles and general nature of economics. | |
| GENERAL OBJECTIVES: On completion of this module the students should be able to: | |
| 1.0 Understand Economics as a Social Science concerned with human behaviour in the context of business management. | |
| 2.0 Know price theory. | |
| 3.0 Understand production theory and market situations. | |
| 4.0 Understand distribution theory and factor pricing. | |
| 5.0 Know Industrial Organisations. | |
| 6.0 Know population and trade Unionism. | |
| COURSE TITLE: PRINCIPLES OF ACCOUNTS 1 | COURSE CODE: ACC 111 |

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| CREDIT UNIT: 4 |
| GOALS: To expose the students to the principles of accounting and the application of same to different types of transactions. |
| GENERAL OBJECTIVES: On completion of this module the students should be able to: |
| 1.0 Know history, principles, role and conventions of accounting. |
| 2.0 Understand principles of double entry. |
| 3.0 Know capital and revenue items. |
| 4.0 Know books of original entry. |
| 5.0 Know the uses of ledger. |
| 6.0 Know trial balance. |
| 7.0 Know how errors are identified. |
| 8.0 Know the uses of journal. |
| 9.0 Understand bank reconciliation statements. |
| 10.0 Know depreciation. |
| 11.0 Understand accruals and prepayment. |
| 12.0 Know final accounts |

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| COURSE TITLE: ICT 1 COURSE CODE: BNF 116 |
| CREDIT UNIT: 4 |
| GOALS: : To enable students understand the impact of information and communication technologies in the workplace, to work efficiently on any windows environment using word processing packages and to apply key health and safety principles in the office. |
| GENERAL OBJECTIVES: on completion of the module the students should be able to |
| 1. Introduce students to modern Information and Communication Technologies (ICT) |
| 2. Identify the various operating systems available |
| 3. Apply health and safety principles when operating computers at work |
| 4. Identify and effectively operate an office computer package (MS Word processing application) |
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SECOND SEMESTER

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| COURSE TITLE: TECHNICAL ENGLISH II COURSE CODE: OTM 217 (GNS 201/202) |
| CREDIT UNIT: 4 |
| GOALS: To consolidate the student's competence in use of English Technical in business. At the end of this course the student should understand the key rules and techniques of English in a business environment. |
| GENERAL OBJECTIVES: on completion of the course, the students should be able to |
| 1.0 Review the rules of grammar. |
| 2.0 Know how to write good essay, reports, and articles. |
| 3.0 Comprehend the difference between denotative and connotative use of words. |
| 4.0 Understand the techniques of comprehension and summary writing. |
| 5.0 Understand registers. |
| 6.0 Understand the principles of correspondence |

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| COURSE TITLE: INTRO TO ENTREPRENEURSHIP COURSE CODE: BAM 126 |
| CREDIT UNIT: 3 |
| GOALS: To create general entrepreneurship awareness in the student with a view to inculcating in him the spirit of self-reliance. |
| GENERAL OBJECTIVES: on completion of this course the students should be able to: |
| 1.0 Understand the basic concept of entrepreneurship |
| 2.0 Understand the roles of entrepreneurship in personal and national growth and development |
| 3.0 Know how to set business goals |
| 4.0 Know how to identify business opportunities |
| 5.0 Know how to draw single business plans |
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| COURSE TITLE: BUSINESS AND MATHEMATICS II COURSE CODE: BAM 122 |
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| CREDIT UNIT: 3 |
| GOALS: To provide the student with an in depth knowledge of Business Mathematics. |
| GENERAL OBJECTIVES: on completion of course the students should be able to: |
| 1. Comprehend the basic concepts of differential calculus and their applications. |
| 2. Understand the methods of integration. |
| 3. Comprehend sets permutation, combination and their application in counting. |
| 4. Understand binomial expansion and application in counting. |
| 5. Understand the basic idea of probability and its application in business. |
| 6. Understand linear programming, transportation models and their application to business |

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| COURSE TITLE: ELEMENTS OF BANKING II COURSE CODE: BFN 121 |
| CREDIT UNIT: 2 |
| GOALS: To enable students understand the basic functions and structures of banking institutions |
| GENERAL OBJECTIVES: On completion of the course the students should be able to |
| 1. Understand the structure of money |
| 2. Evolution and structure of banking institutions |
| 3. Understand commercial bank lending/borrowing principles |
| 4. Know bank services and methods of payments. |

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| COURSE TITLE: BUSINESS LAW COURSE CODE: BAM 214 |
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| CREDIT UNIT: 3 |
| GOALS: To enable the student understand the legal framework within which business is conducted. |
| GENERAL OBJECTIVES: On completion of the course the student should be able to: |
| 1. Understand the law of contract, sale of goods, etc. |
| 2. Understand the law as it relates to supply of Labour, goods and services |
| 3. Know the Law of Agency |
| 4. Know the Law of Partnership |
| 5. Know the Law of Insurance |
| 6. Understand Negotiable instruments |
| 7. Know the Law of Hire Purchase |
| 8. Understand the Law of Common Carriage |

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| COURSE TITLE: PRINCIPLES OF MANAGEMENT II COURSE CODE: BAM 221 |
| CREDIT UNIT: 3 |
| GOALS: To expose the student to basic practices such as management organisational structure, delegation, leadership, motivation and communication with special emphasis on business in Nigerian. |
| GENERAL OBJECTIVES: |
| 1. Understand the principles of personnel management |
| 2. Know structures of organisation |
| 3. Understand the concept of delegation |
| 4. Understand the concept of leadership |
| 5. Understand the management functions of motivation |
| 6. Understand the importance of effective communication in an organisation. |

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| COURSE TITLE: PRINCIPLES OF ECONOMICS II COURSE CODE: BFN 122 |
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| CREDIT UNIT: 3 |
| GOALS: To introduce student to the principle economics and expose them to the functioning of a mixed economy and other economic systems. |
| GENERAL OBJECTIVES: On completion of this course the student should be able to: |
| 1.0 Understand money as a medium of exchange |
| 2.0 Understand the Banking System and financial Institutions |
| 3.0 Know the Central bank and monetary policy |
| 4.0 Understand NATIONAL INCOME |
| 5.0 Understand savings, consumption and investment in determining the size of the GNP |
| 6.0 Understand the determination of simple multiplier |
| 6.0 Understand income determination |
| 7.0 Understand international trade and the theory of comparative advantage |
| 8.0 Understand balance of payment |
| 9.0 Understand problems of economic growth and development. |
| 10.0 Understand problems of economic growth and development |

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| COURSE TITLE: PRINCIPLES OF ACCOUNTING II COURSE CODE: ACC 121 |
| CREDIT UNIT: 4 |
| GOALS: This course is designed to enable the student understand the application of accounting principles to specific business transactions. |
| GENERAL OBJECTIVES: On completion of this module the students should be able to: |
| 1.0 Understand Control Accounts. |
| 2.0 Know the different methods for the collection of data for Final Accounts from incomplete records. |
| 3.0 Understand manufacturing accounts. |
| 4.0 Understand the accounts of non-trading organization. |
| 5.0 Understand Partnership Accounts. |
| 6.0 Understand the preparation of simple Company's Final Accounts |

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| COURSE TITLE: ICT II COURSE CODE: BNF 126 |
| CREDIT UNIT: 4 |
| GOALS: To enable students to understand how to work with numbers, data and visual aids presentations using a computer efficiently. |
| General Objectives: |
| 1. Introduce students and effectively operate a spreadsheet software (MS Excel application) |
| 2. Know how to work visual aids presentations using a computer |

THIRD SEMESTER (YEAR II)

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| COURSE TITLE: TAXATION I COURSE CODE: ACC 214 |
| CREDIT UNIT: 3 |
| GOALS: This course is designed to expose students to the principles and practice of the Nigerian Tax System. |
| GENERAL OBJECTIVES: On completion of this module the students should be able to: |
| 1.0 Understand the general principles of taxation. |
| 2.0 Know the administrative machinery and Income tax regulations in Nigeria. |
| 3.0 Understand the Determination of Residence. |
| 4.0 Know the Personal reliefs and allowances. |
| 5.0 Know the sources of Income and those exempted from tax. |
| 6.0 Know allowable and disallowable deductions and how to compute adjust income. |
| 7.0 Know basis of Assessment. |
| 8.0 Know commencement and cessation provisions. |
| 9.0 Know the effects of change in accounting dates. |
| 10.0 Understand Relief for losses. |

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| COURSE TITLE: BUSINESS RESEARCH METHODS | COURSE CODE: BFN 213 |
| CREDIT UNIT: 3 | |
| GOALS: This course is designed to enable the student carry out independent Research project | |
| GENERAL OBJECTIVES: On completion of this course the students should be able to: | |
| 1.0 Know what research is and how to carry it out. | |
| 2.0 Know the methodology applied to research. | |
| 3.0 Know the various methods of data collection | |
| 4.0 Know the various methods of processing data. | |
| 5.0 Understand the presentation of research report | |

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| COURSE TITLE: BUSINESS STATISTICS I | COURSE CODE: BAM 212 |
| CREDIT UNIT: 3 | |
| GOALS: This course is designed to introduce the student to the nature and uses of elementary statistical data and techniques. | |
| GENERAL OBJECTIVES: On completion of the course the students should be able to: | |
| 1. Understand the nature of statistical data and their importance. | |
| 2. Know the problems of collection of statistical data | |
| 3. Understand basic sampling methods. | |
| 4. Understand the organisation of statistical data | |
| 5. Understand the analysis of statistical data | |
| 6. Understand the elementary concepts of probability distributions. | |
| 7. Understand the uses of regression and correlation analysis. | |

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| COURSE TITLE: AUDITING I | COURSE CODE: ACC 213 |
| CREDIT UNIT: 3 | |
| GOALS: To expose students to the concepts, theories, principles and techniques of Auditing. | |
| GENERAL OBJECTIVES: On completion of this Course students should be able to: | |
| 1.0 Understand theory and philosophy of auditing. | |
| 2.0 Know rights, duties and responsibilities of auditor. | |
| 3.0 Understand professional ethics. | |
| 4.0 Know the Auditors liabilities. | |
| 5.0 Understand the appointment and removal of auditors. | |
| 6.0 Know the inter-relationship of the audit functions and the internal control system. | |
| 7.0 Know selections of areas of work control, in-depth tests use of graphing and of sampling techniques. | |
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| COURSE TITLE: COST ACCOUNTING I | COURSE CODE: ACC 212 |
| CREDIT UNIT: 4 | |
| GOALS: To expose students to the terminology, methods, techniques and basic principles of costing and cost control methods. | |
| GENERAL OBJECTIVES: On completion of this module the students should be able to: | |
| 1.0 Understand cost accounting, its scope, purpose, and methods. | |
| 2.0 Understand nature, elements and classifications of cost. | |
| 3.0 Understand cost control. | |
| 4.0 Know Cost Centers, costing documents and records. | |
| 5.0 Understand the term materials, store keeping, purchasing and inventory control, pricing materials issued and valuation methods. | |
| 6.0 Understand Labour: factory procedures, recruitment, payroll control and measurement of efficiency. | |
| 7.0 Understand the nature and classification of overheads. | |
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| COURSE TITLE: FINANCIAL ACCOUNTING ME COURSE CODE: ACC 211 |
| CREDIT UNIT: 4 |
| GOALS: To expose students to the terminology, methods, techniques and basic principles of costing and cost control methods. |
| GENERAL OBJECTIVES: On completion of this course the students should be able to: |
| 1.0 Understand cost accounting, its scope, purpose, and methods. |
| 2.0 Understand nature, elements and classifications of cost. |
| 3.0 Understand cost control. |
| 4.0 Know Cost Centers, costing documents and records. |
| 5.0 Understand the term materials, store keeping, purchasing and inventory control, pricing materials issued and valuation methods. |
| 6.0 Understand Labour: factory procedures, recruitment, payroll control and measurement of efficiency. |
| 7.0 Understand the nature and classification of overheads. |

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| COURSE TITLE: PRACTICE OF ENTERPRENUERSHIP COURSE CODE: BAM 216 |
| CREDIT UNIT: 3 |
| GOALS: To expose students to the terminology, methods, techniques and basic principles of costing and cost control methods. |
| GENERAL OBJECTIVES: On completion of this module the students should be able to: |
| 1.0 Understand cost accounting, its scope, purpose, and methods. |
| 2.0 Understand nature, elements and classifications of cost. |
| 3.0 Understand cost control. |
| 4.0 Know Cost Centers, costing documents and records. |
| 5.0 Understand the term materials, store keeping, purchasing and inventory control, pricing materials issued and valuation methods. |
| 6.0 Understand Labour: factory procedures, recruitment, payroll control and measurement of efficiency. |
| 7.0 Understand the nature and classification of overheads. |

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| COURSE TITLE: COMPANY LAW COURSE CODE: BAM 424 |
| CREDIT UNIT: 3 |
| GOALS: To provide the student with knowledge of the legal framework of establishing and running corporate organization. |
| GENERAL OBJECTIVES: on completion of this module the student should be able to |
| 1. Understand the existence of various types of registered organization and their legal distinction |
| 2. Know the evolution of the Nigerian Company law legislation. |
| 3. Appreciate the creation of the Corporate Affairs Commission by the Companies, and Althr Math Act 1990 |
| 4. Understand the legal nature of companies and their formation |
| 5. Know the methods by which companies raise capital |
| 6. Know types of corporate meetings and resolution |
| 7. Understand company accounts, role of auditors and declaration of dividends. |
| 8. Know amargamation, restructuring, winding up and liquidation of a company |
| 9. Understand incorporation of trustees |

FOURTH SEMESTER (YEAR II)

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| COURSE TITLE: BUSINESS STATISTICS II COURSE CODE: BAM 222 |
| CREDIT UNIT: 3 |
| GOALS: to provide the student with knowledge and use of statistical tools in solving management problems both in business and government. |
| GENERAL OBJECTIVES: on completion of the module the students should be able to |
| 1. Understand survey planning and designs |
| 2. Understand sampling theory |
| 3. Know inferential statistics |
| 4. Understand Binaries Distribution |

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| COURSE TITLE: BUSINESS FINANCE I COURSE CODE: BFN 211 |
| CREDIT UNIT: 3 |
| GOALS: To expose the student to the concepts and principles of Business Finance and their application to the business world. |
| GENERAL OBJECTIVES: On completion of this course the student should be able to: |
| 1.0 Understand the nature and scope of finance. |
| 2.0 Know sources and Application of Funds |
| 3.0 Understand capital formation |
| 4.0 Know management of financial resources |

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| COURSE TITLE: AUDITING II COURSE CODE: ACC 223 |
| CREDIT UNIT: 3 |
| GOALS: To further develop the student's knowledge of concepts, principles, theories and practice of auditing and their ability to perform attest functions. |
| GENERAL OBJECTIVES: On completion of this module the students should be able to: |
| 1.0 Understand Audit reports and opinions. |
| 2.0 Understand Fraud, its prevention and detection. |
| 3.0 Understand manual and computerized auditing. |
| 4.0 Understand the liabilities of an Auditor. |
| 5.0 Understand Internal Audit and its relationship to statutory audit. |
| 6.0 Understand Balance Sheet audits. |
| 7.0 Understand verification and valuation of assets and liabilities |

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| COURSE TITLE: COST ACCOUNTING II COURSE CODE: ACC 222 |
| CREDIT UNIT: 4 |
| GOALS: To further develop the student's knowledge of principles of cost accounting and costing methods. |
| GENERAL OBJECTIVES: On completion of this module the students should be able to: |
| 1.0 Understand accounting records in cost ledgers, reports and statements of integrated accounting system. |
| 2.0 Know costing methods and techniques |
| 3.0 Know various types of budgets |
| 4.0 Know budgetary control |

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| COURSE TITLE: TAXATION II COURSE CODE: ACC 224 |
| CREDIT UNIT: 3 |
| GOAL: To expose students to the concepts and principles of Taxation and its application to the business world. |
| GENERAL OBJECTIVES: On completion of the course the student should be able to: |
| 1.0 Know capital allowances initial, annual balancing allowances and balancing charge. |
| 2.0 Know the computation of chargeable and tax liabilities relating to individuals, partnerships, settlements, trusts and estates. |
| 3.0 Understand the basic tax computation of a company. |
| 4.0 Understand withholding tax. |
| 5.0 Know Value Added Tax administration, determination and assessment. |
| 6.0 Know Education Tax Provisions. |
| 7.0 Understand procedures for income tax. |

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| COURSE TITLE: FINANCIAL ACCOUNTING II COURSE CODE: ACC 221 |
| CREDIT UNIT: 4 |
| GOALS: To further develop students' knowledge and understanding of the procedures and methods for preparing company financial statements. |
| GENERAL OBJECTIVES: On completion of this course the students should be able to: |
| 1.0 Understand the Accounts and records of limited liability companies. |
| 2.0 Understand Branch Accounts. |
| 3.0 Understand Consignment/goods on sale or return. |
| 4.0 Know royalties accounts |

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| COURSE TITLE: PUBLIC SECTOR ACCOUNTING COURSE CODE: ACC 225 |
| CREDIT UNIT: 2 |
| GOALS: To enable the student understand the nature and functions of public sector accounting and have a good knowledge of the regulatory framework and procedures at all tiers of government. |
| GENERAL OBJECTIVES: On completion of this module the students should be able to: |
| 1.0 Understand the nature of accounting system in the public sector. |
| 2.0 Know the difference between the private and public sector accounting. |
| 3.0 Understand sources of government revenue and expenditure procedures. |
| 4.0 Understand various budget techniques at all tiers of government. |
| 5.0 Collect and collate information for, and prepare government financial statements. |
| 6.0 Understand government financial control system |

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| COURSE TITLE: PROJECT COURSE CODE: ACC 229 |
| CREDIT UNIT: 6 |
| GOALS: This course is designed to enable the student to undertake an individual project and write a report on it. |
| GENERAL OBJECTIVES: On completion of this course, the diplomate should be able to: |
| 1. Research a chosen topic at ND level from available sources. |
| 2. Collect data on the chosen topic. |
| 3. Produce a report on the chosen topic. |

GUILDELINEs FOR COURSEs SYSTEM AND INSTRUCTION

1. For the purpose of teaching and examination, the academic year is divided into two semester, each is approximately fifteen weeks.
2. Instruction shall be by courses and every proposed courses with an outline of contents must be presented to the National Board of Technical Education (NBTE) for approval
3. The unit of credit for a course is the credit unit (CU) ,one credit unit being when a class meets for one hour every week for one semester in a lecture or tutorial, or for three (3) hours every week in practical in the laboratory, workshop or fieldwork.
4. Each courses carries one (1) to three (3) credit units and its duration is normally one semester, except Final Year Project and Industrial Training

(Student Industrial Work Experience Scheme- SWIES)

5. For each courses, students shall be continuously assessed and examined at the end of the semester in which the course is given.

IMPORTANT NOTES ON EXAMINATION AND ACADEMIC STANDING .

1. Candidates must attain a minimum of seventy-five (75) % of the lectures for the courses; examiners have the right to prevent defaulters from sitting for the examination when a students did not meet the seventy-five (75) % attendance.
2. Candidates must be ready to enter the examination hall ten minutes before the time the examination is due to start.
3. Candidate who arrive more than half of an hour after an examination has started shall be admitted only at the discretion of the invigilator(s).
4. Candidate shall not leave the hall during the first half and the last quarter of an hour of the examination
5. Candidates must bring with them to the examination hall their own biro, pen , erasers and calculators
6. All rough work must be done in the answer booklets and crossed neatly throughout.
Communication between candidates is strictly forbidden
7. The only permissible way of attracting attention of the invigilator is by raising of hand
8. Candidate are to write legibly. Names are not to be written on the answer booklets. The answer to each question must be started on a separate page.
9. Attendance register is to be signed at the commencement of the examination and as each candidate hands in the scripts to the invigilator
10. Candidates must ensure that they have inserted at the appropriate places on the front cover of their booklets, their examination numbers and number of questions they answered.
11. Mobile phones either switched on, or off are not allowed in examination hall. Keep your mobile phones in the hostel. If you bring mobile phone to the examination hall, it would be seized. handbags of any sorts should be kept out of the examination hall.

IMPORTANT NOTES

PENALTIES AND SANCTION FOR EXAMINATION MISCONDUCT

Candidates are hereby informed that any students caught or implicated in any act of misconduct would automatically cease to continue with the examination until the case has been decided. The following prescribed penalties will be imposed on anyone caught committing the under listed acts of misconduct. **No plea will be entertained**

| S/N | MISCONDUCT | PENALTY |
|-----|--|--|
| 1 | Impersonation | Expulsion |
| 2 | Smuggling and Possession of answer script | Expulsion |
| 3 | Destruction of unauthorized materials | Expulsion |
| 4 | Attacking or threatening invigilators | Expulsion |
| 5 | Tendering unauthentic document | Expulsion |
| 6 | Failure to submit answer script | Rustication(two semester) |
| 7 | Copying from authorized material / Plagiarism | Rustication (two semester) |
| 8 | Aiding and abetting other to | Rustication (two semester) |
| 9 | Possession of written material | 1 st timer Rustication (two semester) Recidivisit : Expulsion |
| 10 | Refusal to submit offending material | Rustication (two semester) |
| 11 | Collaborative copying | Rustication (two semester) |
| 12 | Refusal to complete Examination Misconduct forms | Rustication (two semester) |

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| 13 | Unauthorized communication | 1 st timer warning 2 nd timer Rustication (one semester) |
| 14 | Disruptive Behaviour | 1 st timer warning 2 nd timer Rustication (one semester) |
| 15 | Influencing Examination Official | 1 st timer warning 2 nd timer Rustication (one semester) |
| 16 | Unauthorized changing position | 1 st timer warning 2 nd timer Rustication (one semester) |
| 17 | Disobeying Examination Instruction | 1 st timer warning 2 nd timer Rustication (one semester) |
| 18 | Possession of telephone(s) in the examination hall either in use or not. | Rustication (one semester) |
| 19 | Failure to appear before the Misconduct Panel | Suspension for 2 semester after which none appearance leads to expulsion |
| 20 | Other related acts of Examination not specifically stated | Penalty shall be determined based on the recommendation of Misconduct Panel |

*Recidivism expulsion.

EXAMINATION MALPRACTICE REPORT FORM

DATE: _____

STUDENT SURNAME: _____ OTHER NAME _____

EXAMINATION COURSE TITLE: _____ EXAMINATION COURSE CODE: _____

STUDENT MATRIC NO: _____ TIME OF INCIDENT: _____

NAME OF INVIGILATOR: _____ DEPARTMENT: _____

TYPE OF EXAMINATION MALPRACTICE COMMITTEED:

EVIDENCE ATTACHED: _____ YES _____ NO IS THE STUDENT ATTACHED _____ YES _____ NO

IF NO, IS IT EXPECTED TO FOLLOW IMMEDIATELY? _____ YES _____ NO

IS THERE ANY OTHER STUDENTS INVOLVED IN THIS OFFENCE COMMITTED DURING THE EXAMINATION PERIOD?

IF YES STATE _____

NAME: _____ MATRIC NO: _____

STUDENT SIGNATURE: _____ INVIGILATOR

SIGNATURE: _____

DATE: _____ DATE: _____