



United Nations
Educational, Scientific and
Cultural Organization

Organisation
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la science et la culture



Business Administration and Management

Higher National Diploma (HND)

Curriculum and Course Specifications

NATIONAL BOARD FOR TECHNICAL EDUCATION
Federal Republic of Nigeria

UNESCO – Nigeria Project

2004

Business Administration and Management - Higher National Diploma (HND)

Curriculum and Course Specifications

February 2004

NATIONAL BOARD FOR TECHNICAL EDUCATION

*Produced by the National Board for Technical Education (NBTE)
Plot B, Bida Road, P.M.B. 2239, Kaduna Nigeria.*

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GENERAL INFORMATION

Title of the Programme

The title of the programme is Higher National Diploma in Business Administration and Management.

GOAL AND OBJECTIVES

The programme is designed to produce business and management personnel for public and private enterprises who should understand the nature and purpose of business and should be able to contribute effectively to achievement of the underlying objectives by utilizing human and material resources at any time within the organizations, and should be able to:

- (a) conduct structural analysis on any aspect of business and make recommendations to appropriate authority when required,
- (b) identify management problems at appropriate levels, analyze them, and design management strategies to overcome them,
- (c) plan, organize, direct, coordinate and control effectively, business activities at appropriate level and eventually appraise and recommend as appropriate.

GENERAL ENTRY REQUIREMENTS

1.0 HIGHER NATIONAL DIPLOMA (HND) IN BUSINESS ADMINISTRATION AND MANAGEMENT.

The general entry requirements for the HND in Business Administration and Management are:

- (a) all the requirements for admission into the ND programme in Business Studies,
- (b) a minimum of lower credit pass* (CGPA) of 2.50) in ND Business Studies or related programme, and
- (c) A minimum of one year post - ND cognate work experience.

Note: In exceptional cases, ND diplomates with a pass grade (CGPA of 2.00 - 2.49) in the cognate ND examination, with two or more years of work experience in the specific field, may be considered for admission into the HND programme.

2.0 CURRICULUM

2.1 The curriculum is structured in four semesters of classroom, studio/workshop activities in the institution and 3 to 4 months supervised industrial work experience scheme (SIWES) in a relevant industry. Each semester of institutional based activities shall be for a duration of 17 weeks distributed as follows:

15 contact weeks of teaching; i.e. recitation, practical exercises, quizzes, tests etc. and 2 weeks to be devoted for examinations and registration.

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

- i) General Studies courses
- ii) Foundation courses

- iii) Professional courses
- iv) Supervised Industrial Work Experience Scheme (SIWES)

2.3 The General Studies Component includes courses in Social Sciences. English Language/Communication and Citizenship Education are compulsory courses. The General Studies shall account for not more than 15% of the total contact hours for the programme.

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

2.5 Professional Courses are specialized core courses which give the student the theory and practical skills he needs to practise in the field of Business Administration and Management. Those specialized core courses account for between 60 - 70% of the total contact hours of the programme.

2.6 Supervised Industrial Work Experience Scheme (SIWES)

Tailor-made course outline shall be drawn up by the institution for the placement of students in relevant industry at a convenient period of the programme.

Final Year Project

Final year students in this programme are expected to carry out a project work. This should be on individual basis. The project should as much as possible be a life project in industry, commerce or other organization. It should be presented properly, supervised and bound.

3.0 CONDITION FOR THE AWARD OF THE HND

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

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

3.3 Diplomas shall be classified as follows:

Distinction - GPA of 3.50 and Above.

Upper Credit - GPA of 3.00 - 3.49

Lower Credit - GPA of 2.50 - 2.99

Pass - GPA of 2.00 - 2.49

Fail - GPA of below 2.00

4.0 GUIDANCE NOTES FOR TEACHERS TEACHING THE PROGRAMME

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

4.2 As the success of the credit unit system depends on the articulation of programmes between the institutions and industry, the curriculum content has been written in behavioural objectives, so that it is clear to all, the expected performance of the student who successfully completed the programme. There is a slight departure in the presentation of the performance based curriculum, which requires that the conditions under

which the performances are expected to be carried out and the criteria for acceptable level of performance be stated. It is a 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. Departmental submission on the final curriculum may be vetted by the Academic Board of the institution.

Our aim is to continue to see to it that a solid internal evaluation system exists in each institution for ensuring high standards and quality of education in the programmes offered throughout the polytechnic system.

4.3 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.

National Board for Technical Education
Kaduna.
February, 2004

CURRICULUM TABLE

HND PROGRAMME IN BUSINESS, ADMINISTRATION AND MANAGEMENT

1ST SEMESTER

COURSE CODE	COURSE TITLE	T	P	CU	CH
BAM 311	Practice of Management	2	2	4	4
BAM 312	Organisational Behaviour 1	2	2	4	4
BAM313	Quantitative Techniques in Business	2	1	3	3
ACC 316	Public Finance	2	2	4	4
BAM 314	Human Capital Management 1	2	2	4	4
ACC 413	Financial Management 1	2	2	4	4
OTM 315	Business Communication I	2	2	4	4
HBF 317	ICT Applications I	1	3	4	4
	Total	15	16	31	31

2ND SEMESTER

COURSE CODE	COURSE TITLE	T	P	CU	CH
BAM 321	Management Info Systems	1	3	4	4
BAM 322	Organisational Behaviour 2	2	1	3	3
BAM 323	Management of Development	2	1	3	3
BAM 324	Human Capital Management 2	2	2	4	4
BAM 325	Production Management	2	1	3	3
BAM 327	Research Methodology	2	2	4	4
ACC 423	Financial Management 2	2	2	4	4
OTM 412	Business Communication II	2	2	4	4
	TOTAL	15	14	29	29

3RD SEMESTER

COURSE CODE	COURSE TITLE	T	P	CU	CH
BAM 411	Business Policy and Strategy 1	2	1	3	3
BAM 412	Managerial Economics 1	2	1	3	3
BAM 413	Entrepreneurship Development	2	2	4	4
BAM 414	Industrial Relations	2	1	3	3
MKT 415	Marketing Management	2	1	3	3
BAM 418	Small Business Management 1	2	2	4	4
ACC 415	Management Accounting 1	2	2	4	4
OTM 414	Communications Skills	1	3	3	3
	TOTAL	15	13	28	28

4TH SEMESTER

COURSE CODE	COURSE TITLE	T	P	CU	CH
BAM 421	Business Policy and Strategy 2	2	1	3	3
BAM 422	Managerial Economics 2	2	1	3	3
BAM 423	International Business	2	1	3	3
BAM 427	Nigerian Labour Law	2	1	3	3
ACC 423	Management Accounting 2	2	2	4	4
BAM 424	Company Law	2	1	3	2
BAM 425	Project	0	6	6	6
BAM 428	Purchasing and Materials Management	2	1	3	3
	TOTAL	14	14	28	28

SEMESTER 1

Course: Practice of Management

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: Practice of Management	Code: BAM 311	Credit Hours:	hours 4
Semester: ONE	Pre-requisite:	Theoretical:	2 hours/week - 67 %
		Practical:	2 hours/week - 33 %
Course main Aim/Goal			
This course is intended to enable the student acquire skills in effective management practice.			
General Objectives:			
<ol style="list-style-type: none">1. Know organizing skills2. Know planning skills3. Understand forecasting skills4. Know control skills5. Know decision making skills6. Understand the use of objectives7. Understand the use of policy8. Know leadership skills.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Know organizing techniques						
1-2	1.1 Explain the purposes of organization. 1.2 Explain prominent organization theories - Human Relations theory, Systems theory, Weber's bureaucracy, etc. 1.3 Explain centralization and decentralization. 1.4 Identify organizational structures - functional division, product and matrix. 1.5 Analyse different organizational structure in relation to management effectiveness. 1.6 Design organizational structure for large and medium business organizations.	i. Explain the purposes of organization and its theories. ii. Explain centralization, decentralization, their merits and demerits. iii. Illustrate, with the use of diagrams the different organizational structures and their relationships to management effectiveness. iv. Give assignment.	Text books - Charts - Management Journals Publications.	Relate organizational theories to the establishment of organizational objectives. Design organizational structure for the various types of organizations.	Let the student learn the steps to case analysis Analyse a business case relating to organizing and co-ordination.	Internet and relevant web sites
General Objective 2: Know planning skills.						
3-4	2.1 Explain the nature of planning. 2.2 Identify types of plans. 2.3 Explain principles of planning. 2.4 Explain planning process. 2.5 Define corporate planning. 2.6 Explain corporate planning. 2.7 Explain Network Analysis. 2.8 Explain break-even analysis. 2.9 Explain cash flow systems. 2.10 Prepare cash flow system.	i. Explain the nature and types of plans. ii. Explain principles of planning and planning process. iii. Using cases, solve problems on Network and Breakeven analyses, and cash flow systems. iv. Explain corporate planning. v. Guide students to prepare a cash flow system.	- Text books - Management Journals, Publications - Graph papers.	Explain various types of planning and their process. Illustrate with organization insight the application of cash flow, breakeven and network analysis.	Identify organizations that have been established under each type of plan. Solve problems involving cash flow, breakeven analysis and network analysis. Analyse a case involving planning.	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Understand forecasting techniques.						
5-6	3.1 Define forecasting. 3.2 Identify key forecasting techniques for management. 3.3 Explain business environment and forecasting, opportunities and threats. 3.4 Explain forecasting process. 3.5 Explain key forecasting techniques. 3.6 Carry out forecasting for a given organization.	i. Explain forecasting and its techniques. ii. Carryout SWOT analysis in relation to forecasting. iii. Explain forecasting process. iv. Illustrate how to carry out forecasting in a given organization. v. Conduct Test.	Text books - Management Journals Publications	Apply forecasting techniques and process to an existing business environment. Use web based information to explain forecasting.	Identify the factors that are strength, weakness, opportunity and threat. Use management film to demonstrate forecasting.	Internet and relevant websites
General Objective 4: Know control skills.						
7-8	4.1 Explain control process. 4.2 Identify control process. 4.3 Explain budgetary control. 4.4 Prepare control budget. 4.5 Explain financial ratios. 4.6 Explain simple methods of quality control. 4.7 Apply financial ratios.	i. Explain control and its process. ii. Explain budgetary control. iii. Explain how to prepare control budget. iv. Explain financial ratios and their application. v. Explain simple methods of quality control.	- Text books - Management Journals - Publications	Explain control its process and methods. Analyse a case involving control.	Use financial ratios to interpret the digit and loss account and balance sheet of involving control and existing organization.	Internet and relevant websites
General Objective 5: Know decision making skills						
9-10	5.1 Explain nature of decision making. 5.2 Identify types of decisions. 5.3 Explain principles of decision making. 5.4 Explain decision making process. 5.5 Explain cost-benefit analysis. 5.6 Apply cost-benefit analysis to problems. 5.7 Explain Decision Tree.	i. Explain nature, types, principles and process of decision making. ii. Explain cost benefit analysis and its application. iii. Explain Decision Tree and its applications. iv. Explain information for decision making and its role. v. Explain communication process in decision making. vi. Give assignment.	Text books - Management Journals Publications	Explain and apply cost benefit analysis (CBA) as a decision making technique. Explain and apply decision tree to to business problems. Use web. Based information to explain decision making.	Analyse a business case involving decision making. Use management film to illustrate decision making.	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	5.8 Apply Decision Tree to problems. 5.9 Explain role of information in decision making. 5.10 Identify Information for decision making. 5.11 Explain decision making and communication processes					
General Objective 6: Understand the use of objectives.						
11-12	6.1 Define business objectives. 6.2 Identify levels of business objectives. 6.3 Explain determination of levels of objectives. 6.4 Explain the significance of objectives. 6.5 Explain the use of objectives.	i. Explain business objectives and their levels. ii. Explain how levels of objectives are determined. iii. Explain uses and significance of objectives.	- Text books - Management Journals - Publications	Using a functional organization, explain how levels of business objectives are determined. Analyse a business case involving formulation of business objective.	Use information from the internet to explain objectives, its uses and how they are determined.	Internet and relevant websites
General Objective 7: Understand the use of Policy						
13-14	7.1 Define policy. 7.2 Explain nature of policy. 7.3 Explain formulation of policy. 7.4 Identify types of policy. 7.5 Explain the use of policy for management effectiveness	i. Explain policy, its nature, formulation and types. ii. Explain the use of policy for management effectiveness.	- Text books - Management Journals - Publications	Explain how small, medium and multi-national organizations have formulated their policies. Explain the use of policy to management through a case study.	Using information from the internet, explain how different types of policy are formulated.	Internet and relevant websites
General Objective 8: Know leadership skills.						
15	1 Explain leadership skills for management - human relations skill, technical skills and administrative skill. 8.2 Identify different	i. Explain leadership skills for management. ii. Explain different managerial styles. iii. Explain close and general	- Text books - Management Journals Publications	Explain the impact of the skills on the performance of a	Analyse a case based on leadership. Use a case/management film to	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	managerial styles. 8.3 Explain close and general supervision. 8.4 Explain management by objectives.(MBO) 8.5 Apply MBO.	supervision. iv. Explain MBO and its application using a case study. v. Conduct Test.		manager. Apply MBO to a functional organization.	explain MBO and its application.	

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

Course: Organisational Behaviour I

PROGRAMME: HND IN BUSINESS ADMINISTRATION AND MANAGEMENT			
Course: Organisational Behaviour 1.	Code: BAM 312	Credit Hours:	4 hours
Semester: 1	Area:	Theoretical:	2 hours/week - 67 %
	Pre-requisite:	Practical:	2 hours/week - 33 %
Course main Aim/Goal			
This course is intended to provide the student with the appropriate knowledge in organisational behaviour to enable him			
General Objectives:			
<ol style="list-style-type: none">1. Understand the concept and process of organisational behaviour2. Understand social perception of people3. Understand people and personality4. Understand motivation and incentives5. Understand work groups and structure6. Understand communication in organisational behaviour7. Understand the group as a team (group dynamics)			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the Concept and Process of Organisational Behaviour						
1-2	1.1. Explain the concept of organisational behaviour 1.2. Explain the fundamentals of organisational behaviour 1.3. Explain the changing nature of work 1.4. Identify the effects of rapid changes 1.5. Explain job satisfaction and skill level 1.6. Explain how to overcome boredom	Explain the concept and fundamentals Explain the changing nature of work and the effects of its rapid changes Explain job satisfaction and skill level Explain boredom and how to overcome it.	Textbooks Web Sites Internet Centres Survey Forms	Changing Nature of Work The effects of rapid changes Job Satisfaction survey Action to Improve intrinsic interest in the work	Guide students on behaviour patterns, attitude and technology issues. Students to survey staff in internet centres Suggest action to improve job satisfaction	Web site research - new technology orgs. Changing role of employees. Ideas from company strategies etc.
General Objective 2: Understand Social perception of People						
3-4	2.1. Define perception and perceptual processes 2.2. Explain the concept of actor and observer 2.3. Explain the physical factors in person perception 2.4. Explain stereotyping 2.5. Explain the implications of person perception for management	Explain perception and perceptual processes Explain actor, observer and stereotyping Explain implications of person perception for management using cases. Give assignment	Textbooks Video	Mock interviews and selection process activity. Apply: <ul style="list-style-type: none"> • Stereotyping • Body Language • Appearance • Speech The implications for managing selection Role Play	Guidance on perceptual processes. Techniques of observation and the influence of perception	Video and internet resources. Observation checklists and evaluation methods
General Objective 3: Understand People and Personality						
5-6	3.1. Explain personality 3.2 Identify techniques of measuring personality 3.3. Explain the characteristics of personality - intelligence, physiology, fear, anger	Explain personality and its characteristics. Explain techniques of measuring personality Explain achieving personality and power. Conduct test	Textbooks Personality Tests and Analysis Internet Research	Application of the Myers Brigg Type Indicators. Working in pairs to assess personal factors and to analyse the outcome. Comparisons with Kelly, Cattell and Eysenck	Guidance on the use of Myers Brigg Type Indicators	Internet search - Myers Brigg and use of the questionnaire and application of the result

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	and anxiety. 3.4. Explain the concepts of achieving personality and power.					
General Objective 4 - Understand Motivation and Incentives						
7-8	4.1. Explain wants, needs, motive and incentives. 4.2. Explain theories of motivation - Maslow, McGregor etc. 4.3. Explain job enrichment and job enlargement. 4.4. Explain levels of aspiration 4.5. Explain competition as an incentive. 4.6. Explain money as an incentive. 4.7. Explain pay and performance.	Explain the following terms - wants, motives, needs and incentives. Distinguish among the above. Explain the theories of motivation Explain, job enrichment, job enlargement and levels of aspiration. Explain competition and money as forms of incentive Relate pay to performance	Textbooks Case Studies	Explain competition as an incentive. Explain money as an incentive. Explain pay and performance.	Guidance on the key theories of motivation. Discussion of performance management and the links between pay and performance.	Individual case studies identifying motivational problems Analysis of the use of money and promotion as incentives
General Objective: 5.0 Understand Work Groups and Structure						
9-10	5.1 Explain the concept of group and the concept of organisation 5.2 Explain the purpose of group. 5.3 Explain bureaucracy. 5.4. Explain Parkinson's Law 5.5. Explain Likert's Linking Plan 5.6. Explain group size 5.7. Explain committees	Explain the concepts of group and organisation Explain the purpose of group. Explain bureaucracy Explain Parkinson's Law and Likert's Linking Plan Explain group size and committees and their merits and demerits.	Textbooks Case Study Presentation Resources.	Explain the concept of group and the concept of organisation Explain group size Explain committees	Guidance on the characteristics of an effective group and the effects of new technology on work groups. Discussion of the optimum size of a group.	Case study based on a new technology organisation. Consideration of group formation, monitoring and setting targets. Also performance indicators. Presentation of findings.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective: 6.0: Understand Communication in Organisations						
11-12	6.1. Explain communication and interaction 6.2. Explain communication breakdown 6.3. Identify problems of communication in organisations 6.4. Identify solutions to problems of communication 6.5. Explain cross cultural communication 6.6. Identify the characteristics of persuasive communication 6.7. State characteristics of convincing communications	Explain communication and interaction Explain communication breakdown, its causes and implications Identify problems of communication in organisation and their solutions Explain cross cultural communication Identify the characteristics of persuasive and convincing communication.	Textbooks Case Scenarios Questions	Identify problems of communication in organisations Explain cross cultural communication Identify the characteristics of persuasive communication State characteristics of convincing communications	Guidance on identifying the problems including cross cultural issues. Key characteristics of effective communications.	Specific examples in business or government showing problems of communication Individual assignment to suggest action to resolve the issues
General Objective: 7.0: Understand the Group as a Team						
13-15	7.1. Explain sociometric choice and the pattern of a sociometric choice 7.2. Explain exchange theory 7.3. Identify stages of group formation 7.4. Explain group morale, commitment to group morale and productivity. 7.5. Explain influence on norms and productivity. 7.6. Explain public and	Explain sociometric choice and its pattern Explain exchange theory Explain stages of group formation Explain the relationship between group morale commitment to group morale and productivity. Explain the influence on norms and productivity Explain public and private conformity	Textbooks Case Study Self Perception Inventory	Explain group morale, commitment to group morale and productivity. Explain influence on norms and productivity. Explain changing the norm through management.	Guidance on teambuilding and selection to improve morale and productivity. The use of Meredith Belbin' Self Perception Inventory. Also use of Hawthorne Studies and Elton Mayo	Application of Belbin's Self perception Inventory. Changing a group into an effective team. Business case study on the need to develop an effective project team

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	private conformity 7.7. Explain the cost of deviation 7.8. Explain changing the norm through management.	Explain the cost of deviation Describe norm changing through management Conduct test.				

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

Course: Quantitative Techniques

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: QUANTITATIVE TECHNIQUES	Code: BAM 313	Credit Hours:	hours 3
Semester: 1	Pre-requisite:	Theoretical:	2 hours/week - 67%
		Practical:	1 hours/week - 33%
Course main Aim/Goal			
This course is intended to provide the student with the theoretical knowledge in the use of mathematical tools in solving management problems.			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the development and role of Quantitative Techniques (QT) in Business 2. Understand Matrix Algebra 3. Know Linear Programming Model 4. Understand Quality Control 5. Understand Network Analysis 6. Know Query Models 7. Understand time series Analysis 8. Understand Capital Investment Appraisal. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the development and role of Q.T. in business						
	1.1 Define Q.T 1.2 Explain the nature of Q.T. in business. 1.3 Trace the development of Q.T. in Management thought 1.4 Explain how Q.T. can aid decision making in business	i. Explain Q.T. and its nature. ii. Trace the historical development of Q.T. iii. Explain the role of Q.T. in business decision making	Text books - Journals	Explain Q.T. and its nature. Trace the historical development of Q.T. Explain the role of Q.T. in business decision making	Guide students to carry out internet research to examine websites on the development of quantitative techniques,	Internet and Relevant Websites
General Objective 2: Understand Matrix Algebra						
	2.1 Define Vectors. 2.2 Define Matrices. 2.3 Explain different types of Matrices. 2.4 Carry out operations on Matrices. 2.5 Define Matrix determinants. 2.6 Calculate matrix determinants: repetition, argumentation e.t.c. 2.7 Explain Cramer's rule 2.8 Solve problems using Cramer's rule involving 2 & 3 variables.	i. Explain Vectors and Matrices. ii. Solve problems involving addition, subtraction, multiplication and inverse. iii. Calculate Matrix determinants. iv. Solve systems equations. v. Conduct Test.	Text books - Journals	Solve matrix problems involving addition, multiply, Subtraction etc. Solve problems using grammars rule.	Guide students to solve problems Questions and problems on vectors and matrices.	Internet and Relevant Websites
General Objective 3: Know Linear Programming.(LP)						
	3.1 Define Linear Programming. (LP) 3.2 Explain the nature of LP problems. 3.3 Explain graphic functions. 3.4 Solve LP problems using graphic method. 3.5 Explain the limitations of graphic method. 3.6 Explain Simplex Tableau. 3.7 Solve LP problems (involving 2 or more variables) using	i. Explain LP, its nature and limitations. ii. Solve LP problems using graphical method. iii. Solve LP problems using simplex method. iv. Solve transportation problem involving equal and unequal supply (SS)and demand (DD). v. Solve assignment problems. vi. Conduct Test.	- Text books - Journals - Graph paper	Solve Linear Programming problem using graphic method. Solve LP problem using simplex method (2 or more variables). Solve transportation problems using North-West corner, VAM and MODI.	Guide students to solve problems in Linear programming. Problems and questions on linear programming.	Internet and Relevant Websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	simplex method. 3.8 Describe Transportation problems. 3.9 Solve Transportation problems using North West corner rule or stepping-stone, VAM and MODI methods. 3.10 Explain Assignment problems. 3.11 Solve Assignment Problems using hungarian method					
General Objective 4: Understand quality control						
	4.1 Define quality control 4.2 Design quality control chart. 4.3 Systematize quality control processes. 4.4 Solve problems involving quality control.	i. Explain quality control. ii. Design quality control chart iii. Explain quality control processes. iv. Solve problems involving Q.C.	Text books - Journals	Solve problems involving quality control.	Guide students to solve graph, control problems.	Internet and Relevant Websites
General Objective 5: Understand Network Analysis						
	5.1 Define Network Analysis. 5.2 Explain CPM & PERT. 5.3 Draw CPM & PERT networks. 5.4 Determine critical path. 5.5 Determine earliest and latest project/activity times.	i. Explain Network analysis. ii. Draw CPM and PERT diagrams. iii. Calculate critical path. Give assignment.	Text books	Draw CPM and PERT diagrams. Calculate the critical path for a business scenerio.	Guide students to solve network problems.	Internet and Relevant Websites
General Objective 6: Know queuing models						
	6.1 Define queuing models. 6.2 Explain queuing process. 6.3 Solve problems involving queuing models.	i. Explain queues and how they develop. ii. Draw different queuing processes. iii. Solve problems using queuing models	Text books	Solve business problems involving queuing models.	Guide students to solve problems involving queuing models.	Internet and Relevant Websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 7: Understand time series analysis.						
	7.1 Define time series problems. 7.2 Explain time series variation. 7.3 Solve problems involving time series data. 7.4 Forecast values using time series.	i. Explain time series. ii. Solve problems using time series models	Text books	Solve problems involving time series data.	Guide students to solve time series problems.	Internet and Relevant Websites
General Objective 8: Capital Investment Appraisal						
	Define capital investment. 8.2 Explain the nature of capital investment. 8.3 Explain cash flow. 8.4 Compute discounted cash flow. 8.5 Define present value. 8.6 Define future value. 8.7 Define annuities. Define profitability and sensitivity analysis.	i. Explain the nature of capital investment. Explain cash flows and their computations in capital investment. iii. Solve problems using discounted cash flow methods. Solve annuity problems - sinking fund amortization.	Text books	Solve problem using discountd cash flow methods. Sinking fund Amortization Sensitivity analysis.	Guide students solve problem of capital investment appraisal. Conduct sensitivity analysis. Conduct Test.	Internet and Relevant Websites

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

Course: Public Finance

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: PUBLIC FINANCE	Code: ACC 316	Credit Hours:	45 hours
Semester: 1	Pre-requisite:	Theoretical: Practical:	1 hours/week - 33 % 2 hours/week - 67%
<p>Goal: To expose the student to the fundamentals of public finance and the working machinery of Nigerian Economic System so as to be able to analyse the Nigerian Monetary and fiscal policy in terms of revenue generation and resource allocation.</p> <p>GENERAL OBJECTIVES:</p> <p>On completion of this course the student should be able to:</p> <ul style="list-style-type: none"> 1.0 Understand the fundamental of public finance. 2.0 Know the mechanics of monetary and fiscal policies and interest rates. 3.0 Know Federal Government Sources of revenue. 4.0 Understand the major Federal, State and Local Government expenditure. 5.0 Understand Government budgeting system. 6.0 Understand National/personal income, expenditure and deductions. 7.0 Understand Nigerian tax structure. 8.0 Appreciate National and State development plans in Nigeria. 9.0 Understand Debt management strategies. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the fundamental of public finance.						
1-2	1.1 Define Public Finance. 1.2 Explain revenue and expenditure patterns. 1.3 Explain Fiscal policies and programmes.	- Explain in single terms the meaning of public finance. - Explain historical evolution of Public Finance. - Distinguish revenue and expenditure pattern of the three tiers of government. - Explain various government fiscal policy programmes (monetary/economic and tax policies).	Overhead projector	Understanding of the nature and specific issues relating to public finance	Students to research the range and extent of public enterprises within Nigeria and their funding requirements Group presentation	Internet Flipchart
General Objective 2: Know the mechanics of monetary and fiscal policies and interest rates.						
3-4	2.1 Define monetary and fiscal policies and the different objectives. 2.2 Explain the effects of monetary and fiscal policies on the economy. 2.3 Identify the role of interest rates as an economic recovery measure. 2.4 Explain the effect of interest rates and other measures on economic policies.	- Explain the difference between fiscal policy and monetary policy and the objectives aimed to achieve. - Describe the effect of monetary and fiscal policies on the economy with examples. - Explain the role of interest rates on the economic recovery and policies.	Overhead projector	Understand the basic working of monetary and fiscal policies and their relationship to interest rates	Group research based around case study. Presentation of findings to class	Internet Flipchart
General Objective 3: Know Federal Government Sources of revenue.						
	3.1 Explain receipts and expenditure. 3.2 State the various sources of funds to the Federal Government. 3.3 Identify the major sources of States and Local Government	- Differentiate between various receipts and expenditure. - Explain various sources of funds/revenue for the Federal, State and Local Government. - Explain surplus and deficit in relation to government receipts	Overhead projector	Understand and explain the various sources of federal revenue	Students to complete an individual assignment detailing the major components of government income and expenditure	Internet Word processor Assignment brief

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	Revenue. 3.4 Explain the terms surplus and deficit as they relate to government receipts and expenditure.	and expenditure.				
General Objective 4: Understand the major Federal, State and Local Government expenditure.						
5-6	4.1 Define the three tiers of Government. 4.2 Identify the nature and purpose of Government expenditure programmes. 4.3 Explain the importance of these programmes. 4.4 State the economic effects of these programmes on Nigerians.	- Describe with emphasis the purpose of government expenditure programmes, and their importance. - Explain the economic effect of government expenditure programmes.	Overhead projector Case studies	Understand and explain the various components of federal, state and local government expenditure.	Students to complete an individual assignment detailing the major components of government income and expenditure	Internet Word processor Assignment brief
General Objective 5: Understand Government budgeting system.						
7	5.1 Define budgets, and budgeting systems. 5.2 State types of budgets. 5.3 Explain budgeting control process. 5.4 Explain the impact of government budgeting, taxing and spending on the economy. 5.5 State Government budgeting limitations.	- Explain the differences between budget, and budgeting. - Demonstrate comparative analysis of current and previous budget, actual and budgeting. - Describe government limitations in budgeting and spending. - Causes of non -implementation of budget should be identified.	Overhead projector	Ability to demonstrate a full understanding of the government budgeting system	Students to analyse in groups the latest national budget and to note any year on year changes in spending priorities. Group feedback to class	Budget books Internet Flipchart
General Objective 6: Understand National/personal income, expenditure and deductions.						
8-9	6.1 Define national Income and Personal-Income. 6.2 Explain what constitutes a personal income and deductions. 6.3 Distinguish between national and personal	- Describe the difference between national and personal income. - Personal allowances and reliefs should be explained. - Compute National Income.	Overhead projector	Ability to explain the nature and differences between personal deductions and national income	Students to work in groups to produce a word processed report defining and explaining the nature of personal versus national income and expenditure	Word processor Internet National

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	incomes. 6.4 State the effects of deductions on personal incomes.					Budget
General Objective 7: Understand Nigerian tax structure.						
10-11	7.1 Define taxes and rates. 7.2 Describe the Nigerian tax environment. 7.3 Compare the Nigerian Tax systems with those of other countries. 7.4 Explain the Nigerian tax system and structure. 7.5 State the economic effects of Nigerian tax systems on the economy. 7.6 Identify some defects/flaws in the Nigerian tax system.	- Explain the terminology tax and/tax-rate. - Describe the Nigerian tax system and its affect on the economy.	Overhead projector	Students are able to explain and understand the Nigerian system of taxation	Students to produce a short report comparing and Nigerian tax system with that of another major country	Word processor Internet
General Objective 8: Appreciate National and State development plans in Nigeria.						
12-13	8.1 Define development plans. 8.2 Enumerate some national and state development plans. 8.3 Identify some defects in Nigerian development plans. 8.4 Evaluate the harmonization of the development programmes and budget by the Federal Government.	- Define development plans. - Analyze previous Governments' development plans. Assess various development programmes and budgets of the Federal Government.	Overhead projector Samples of development plans	Ability to explain and understand the need for development plans and the issues around effective implementation	Class discussion using research material from the internet and newspapers etc.	Internet Newspapers

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 9: Understand Debt management strategies.						
14-15	9.1 Define debts and debt management. 9.2 Define public debt. 9.3 Explain the types and classification of debts (domestic and international debts). 9.4 Describe the growth of public debt in Nigeria and some other African Countries. 9.5 Explain strategies for debt management. 9.6 Explain the effect of bad debt management on the Nigerian economy. 9.7 Explain measures for minimizing or reducing the national debt. 9.8 Evaluate the management of debt in Nigeria.	<ul style="list-style-type: none"> - Explain the meaning, types and classification of public debt. - Distinguish between domestic and international debt and how they are sourced and serviced. - Explain the implication of the growth of public debt on the economy in both short and long run. - Explain in detail the trend of Nigeria's debt financing and its impact on the economy. - Analyze current issues on public debt sources and management. (Nigerian & Newshoring Countries). - Explain the role of creditors' organization. 	Overhead projector	A full appreciation of the nature of debt finance, its sources and application within the Nigerian public sector	Students to complete an investigation into the sources and application of debt finance within the Nigerian public sector	Internet Government Publications Newspapers etc.

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

Course: Human Capital Management I

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: HUMAN CAPITAL MANAGEMENT I	Code: BAM 314	Credit Hours:	3 hours
Semester: 1	Pre-requisite: HCM I	Theoretical:	2 hours/week - 30 %
		Practical:	2 hours/week - 70%
Course main Aim/Goal			
This course is intended to further enable the student to understand the concept, techniques and dynamics of Human Capital Management.			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the purpose and organization of Human Capital. 2. Understand the environmental challenges of Human Capital in Nigeria. 3. Understand improving the quality of work-life. 4. Know job design and redesign techniques. 5. Understand job analysis and uses of job analysis information. 6. Understand Human Capital planning. 7. Know recruitment process. 8. Know selection process. 9. Understand the use of test in selection. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the purpose and organization of Human Capital Management.						
1-2	<p>1.1 Explain the objectives of HCM in an organization.</p> <p>1.2 Identify the key activities of HCM.</p> <p>1.3 Illustrate with the use of diagrams, the division of HCM in small, medium and large-scale organizations.</p> <p>1.4 Explain the key role of HCM.</p>	<p>1. Explain the objectives of HCM in an organization.</p> <p>2. Draw organizational chart for small, medium and large-scale organizations showing respective divisions of the HCM.</p> <p>3. Explain the key roles in HCM.</p>	<p>Textbooks</p> <p>- Journals</p> <p>- Internal search engines</p>	<ul style="list-style-type: none"> • Understand the role of HCM. • Develop organisation chart-division of HCM. 	<p>Refer to case study to identify the need for HCM.</p> <p>Identify the key activities of HCM.</p>	<p>Internet and Relevant Websites</p>
General Objective 2: Understand the environmental challenges of HCM in Nigeria						
3-4	<p>2.1 Explain technological challenges facing HCM in Nigeria.</p> <p>2.2 Explain demographic challenges of HCM in Nigeria.</p> <p>2.3 Explain organizational challenges facing HCM in Nigeria.</p> <p>2.4 Explain professional challenges of HCM in Nigeria.</p> <p>2.5 Explain economic challenges of HCM in Nigeria.</p>	<p>Explain the technological, demographic, organizational, professional and economic challenges of HCM in Nigeria.</p>	<p>Textbooks</p> <p>Journals</p> <p>Internet Search Engines</p>	<p>1. Explain technological challenges facing HCM in Nigeria.</p> <p>2. Explain demographic challenges of HCM in Nigeria.</p> <p>3. Explain organizational challenges facing HCM in Nigeria.</p> <p>4. Explain professional challenges of HCM in Nigeria.</p> <p>5. Explain economic challenges of HCM in Nigeria.</p>	<p>With the aid of film, role play demonstrate to students how technology, demography, professionalism and economic challenges affect HCM in Nigeria.</p>	<p>Internet and Relevant Websites.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Understand improving the quality of work-life						
5	3.1 Explain job design. 3.2 Explain the significance of 3.1 above in improving quality of work life. 3.3 Explain the organizational elements of job design. 3.4 Explain the behavioural elements of job design.	1. Explain the concept of job design. 2. Explain the role of job design in improving quality of work life. 3. Explain the organizational and behavioural elements of job design. 4. Give assignment.	Textbooks Journals Internet Search Engines	Understand behavioural and organisational elements of job design.	Advise students about techniques of QWL and behavioural aspects. Case Study Analysis.	Internet and Relevant Websites
General Objectives 4: Know Job Redesign Techniques						
6-7	4.1 Define job redesign. 4.2 Explain the rationale of job redesign. 4.3 Identify the techniques of job redesign. 4.4 Differentiate between under specialization and over-specialization. 4.5 Explain job enrichment and job enlargement. 4.6 Explain job rotation. 4.7 Apply job redesign techniques to solving HCM problems. 4.8 Identify barriers to improving quality of work life.	1. Explain job redesign, its rationale and techniques. 2. Differentiate between over-specialization and under-specialization. 3. Explain job rotating and its reasons. 4. Apply job redesign techniques in solving HCM problems using relevant cases. 5. Explain barriers to quality of work life. (QWL)	Textbooks Journals Internet Search Engines	QWL techniques applied to business situations. Identify barriers to QWL.	Business turnaround strategies using HCM. Apply job redesign techniques to realistic business situations. Role-play activities.	Internet and Relevant Websites.

Theoretical Content			Practical Content			
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 5: Understand Job Analysis and the Use of Job Analysis Information						
8	5.1 Define the term job analysis. 5.2 Explain the purpose of job analysis. 5.3 Explain the method of gathering job analysis data. 5.4 Identify basic sources of job analysis data. 5.5 Explain performance standards.	1. Explain job analysis, its purpose and methods of gathering data. 2. Explain basic sources of job analysis data - job description, job specification. 3. Explain job performance standards.	Textbooks Journals Internet Search Engines	Understand all the elements of job analysis using relevant business/company information.	Examine the process of job analysis using relevant business/company information.	Internet and Relevant Websites
General Objective 6: Understand employee performance appraisal						
9	6.1 Define HCM planning. 6.2 Explain the nature and purpose of HCM planning. 6.3 Explain the causes of demand for HCM. 6.4 Describe methods of forecasting for HCM planning. 6.5 Estimate the demand for HCM. 6.6 Estimate the supply for HCM. 6.7 Relate HCM planning to corporate plans.	1. Explain HCM planning. 2. Explain the nature and purpose of HCM planning. 3. Explain the causes of demand for HCM. 4. Describe the methods of forecasting HCM. 5. Estimate the demand and supply of HCM in an organization. 6. Relate HCM planning to corporate planning. 7. Conduct Test.	Textbooks Journals Internet Search Engine	Describe methods of forecasting to HCM planning. Estimate the demand for HCM planning. Estimate the supply for HCM planning.	With the aid of diagrams, video clips, describe to the students how to make forecast in HCM planning. With the aid of graphs describe how demand and supply can be determined for HCM planning.	Internet and Relevant Websites.
General Objective 7: Know Recruitment Process						
10-11	7.1 Define recruitment and its process. 7.2 Identify recruitment activities. 7.3 Identify sources of recruitment. 7.4 Explain constraints on	1. Explain recruitment, its process, activities and sources. 2. Explain constraints on recruitment. 3. Explain how vacancies are created and/or	Textbooks Journals Samples of types of adverts, good checklist of job adverts, application form for employment.	Prepare checklist of a good job advertisement. Prepare a good application form for employment.	Guide the students to prepare a job advertisement and checklist. Compile an application form and allow students to do it as well.	Internet and Relevant Websites.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	recruitment (original policies, HC plans, recruit habits, environment etc). 7.5 Determine vacancies. 7.6 Distinguish among blind, classified and display adverts. 7.7 Describe the uses of blind, classified and display adverts. 7.8 Prepare checklist of a good job adverts. 7.9 Prepare a good application form for employment.	determined. 4. Distinguish among blind, classified and display adverts and their uses. 5. Guide students to prepare a checklist for a good job advert and application form for employment.				
General Objective 8: Know Selection Process						
12-13	8.1 Define selection. 8.2 State selection procedure. 8.3 Explain the criteria for choosing appropriate steps in selection.	1. Explain recruitment, its process, activities and sources 2. Explain constraints on recruitment. 3. Explain how vacancies are created and/or determined. 4. Distinguish among blind, classified and display adverts and their uses. 5. Guide students to prepare a checklist for a good job advert and application form for employment.	Textbooks Journals Samples of types of adverts. Good checklist of job adverts, application form for employment.	Prepare checklist of a good job advert. Prepare a good application form for employment.	Guide student to prepare criteria for a job and checklist for recruitment. Compile a job description, job advertisement and establish a selection procedure for a fictitious Nigerian Company. Role Play to implement the selection procedure and appoint an applicant.	Internet and Relevant Websites.

Theoretical Content			Practical Content			
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 9: Understand The Use of Test in Selection						
14-15	9.1 Explain employment test as a selection tool. 9.2 Enumerate advantages and disadvantages of employment test. 9.3 Identify types of selection tests. 9.4 Explain the uses of selection tests identified in 9.3 above. 9.5 Identify the essential requirements of a good test. 9.6 Determine appropriate test for a particular selection exercise. 9.7 Describe how to conduct tests. 9.8 Select appropriate staff successfully.	1. Explain test, its types, advantages and disadvantages. 2. Describe the characteristics of a good test. 3. Simulate an appropriate test situation. 4. Conduct test.	Textbooks Journals Internet Search Engines	Describe how to conduct tests. Select appropriate staff successfully.	Describe the characteristics of good test. Simulate an appropriate test situation.	Internet and Relevant Websites.

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

Course: Financial Management I

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: FINANCIAL MANAGEMENT I	Code: ACC 413	Credit Hours:	60 hours
Semester: FIRST SEMESTER.	Pre-requisite:	Theoretical: Practical:	2 hours/week - 50% 2 hours/week - 50%
Goal: To enable the student acquire an in depth knowledge of the management processes of planning financial resources in a business or organization.			
GENERAL OBJECTIVES:			
On completion of this course, the student should be able to:			
1.0 Understand the nature, objectives and scope of Financial Management.			
2.0 Understand Capital Budgeting.			
3.0 Understand Financing and Capital Structure Decision.			
4.0 Understand Dividend Policy Decisions.			
5.0 Understand Working Capital Management.			
6.0 Understand Financial Management of small and medium scale enterprises.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the nature, objectives and scope of Financial Management.						
1-3	1.1 Explain the nature and significance of finance. 1.2 Explain the objectives of financial management. 1.3 Explain the sources of funds at long term, medium term and short term level. 1.4 Explain the goals and objectives of corporate strategy. 1.5 Explain the principles of corporate governance. 1.6 Explain the functions of treasury manager. 1.7 Explain the duties of capital market and developments in terms of depth and breath.	- Emphasise the unique role of Financial Management in making businesses successful.	Overhead projector	State the objectives of financial management. List the goals and objectives of corporate strategy. Reproduce the functions of treasury manager and the functions of capital market.	Assist students in recalling the objectives of financial management, goals and objectives of corporate strategy, the functions of treasury management and the functions of capital market.	Overhead projector CBN, NIC reports Financial newspapers
General Objective 2: Understand Capital Budgeting.						
4-6	2.1 Explain mathematics of finance <ul style="list-style-type: none"> - Time value of money, present value, yield on investments, loan amortisation, sinking fund etc. 2.2 Explain various techniques of Investment appraisal. <ul style="list-style-type: none"> - Pay back period. - Discounted pay back period. - Return on investment. - NPV, IRR, modified IRR, PI. 	- Revisit the mathematics of finance - compounding and discounting as a prelude to project appraisal. - Demonstrate how investments are appraised and selected.	Overhead projector	Calculate present value, yield on investment, loan amortisation, sinking fund. Evaluate capital projects. Distinguish between advanced manufacturing technology (AMT) and project appraisal techniques. Effect the treatment of inflation, taxation, risk, uncertainty and effect of government policies on investment decisions.	Lead the students to calculate various investment appraisal techniques. With worked example guide students through capital project appraisal and selection.	Investment appraisal software. Overhead projector Professional journals

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>2.3 Evaluate capital projects.</p> <ul style="list-style-type: none"> - Capital rationing. - Replacement and abandonment decisions. <p>2.4 Distinguish between advanced manufacturing technology (AMT) and project appraisal techniques:</p> <ul style="list-style-type: none"> - Types of AMT investment, relevance and shortcomings. <p>2.5 Explain the treatment of inflation, taxation, risk, uncertainties and effect of government policies on investment decision.</p>					
General Objective 3: Understand Financing and Capital Structure Decision.						
7-9	<p>3.1 Define Cost of Capital.</p> <p>3.2 Explain and measure various costs of capital - equity, preference shares, debenture and loan stock.</p> <p>3.3 Explain optimal capital mix.</p> <p>3.4 Explain gearing and cost of capital.</p> <ul style="list-style-type: none"> - Traditional approach - Net income/net operating income approach (modighani and miller concept). 	<ul style="list-style-type: none"> - Define cost of capital. - Explain how an optimum capital structure can be attained. - Illustrate through graph how gearing affects cost of capital citing various theories, both traditional and contemporary. 	<p>Overhead projector</p> <p>Graphs</p>	<p>Measure the various cost of capital.</p> <p>Determine optimal capital mix.</p> <p>Relate gearing to cost of capital.</p>	<p>Guide students to calculate cost of various types of capital and how to determine optimal capital mix.</p>	<p>Overhead transparencies</p> <p>Graph</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand Dividend Policy Decisions.						
10-11	4.1 Explain factors influencing dividends policies - active and passive dividend policies. 4.2 Identify types of dividend - cash dividend and stock dividend. 4.3 Explain Legal and procedural aspects of dividend payment in Nigeria. 4.4 Explain theories of dividend policies - relevance and irrelevance.	- Take life examples from relevant journals to explain how good dividend policies trigger off growth in terms of shareholders wealth and market share.	Overhead projector Worked examples	Recall factors influencing dividend policies. List types of dividends. State the legal and procedural aspects of dividend payments in Nigeria.	Take life examples from relevant journals/published annual reports to explain how good dividend policies trigger off growth in terms of shareholders wealth and market share.	Published Annual Reports. Overhead transparencies Journals Internet
General Objective 5: Understand Working Capital Management.						
12-13	5.1 Explain the working capital cycle and its components. 5.2 Explain management of surplus cash and deficits; cash management models. 5.3 Explain analysis and evaluation of various credit terms, use of cash discount and debt collection techniques, debt factoring and invoice discounting.	- Explain various methods of working capital management in terms of debtors, stock and cash management models.	Overhead projector	Outline the steps taken in working capital management.	Divide the students into groups and guide them to prepare models on the management of various components of working capital.	Overhead projector Working capital software packages
General Objective 6: Understand Financial Management of small and medium scale enterprises.						
14-15	6.1 Explain SMSE and capital investment appraisal techniques. 6.2 Justify the use of popular but incorrect techniques such as pay back and ARR. 6.3 Explain the need for SMSE to embrace the use of DCF techniques viz NPV, IRR etc.	- Emphasise the need for SMSE and investment appraisal techniques.	Overhead projector	Apply investment appraisal techniques to small and medium sized enterprises.	Guide the students to use investment appraisal methods to select capital projects in SMSEs.	Overhead projector Investment appraisal software

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

Course: Business Communications I

PROGRAMME: HND Office Technology and Management			
Course: Business Communications I	Code: OTM 315	Credit Hours:	4 hours x week
Semester: 1	Pre-requisite: Business Communication I	Theoretical:	2 hours/week - 50%
		Practical:	2 hours/week - 50%
Course main Aim/Goal: This course is designed to develop in students the ability to communicate in organizations and improve interpersonal relationship.			
General Objectives:			
<ul style="list-style-type: none"> 1.0 Understand the importance of communication in an organisation. 2.0 Understand the process of communication. 3.0 Know how to communicate effectively with others in the organisation. 4.0 Know how to write effective business letters, memos, reports and proposals. 5.0 Understand interpersonal and inter-group relationships 6.0 Know how to make introductory public speeches. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1.0: Understand the importance of communication in an organisation.						
1	1.1 Note the definition of communication.	Define communication.		Give the different definitions of communication as provided in different author?		Library Internet Journals Textbooks
2	1.2 List the differences between oral and written communication..	Explain the differences between oral and written communication and their forms using suitable examples.		Differentiate between oral and written communication as provided by different authors?	Refer students to appropriate source materials.	As in 1.1 above.
3	1.3 List type of communication.	Discuss types of communication eg interpersonal, graphic, verbal, non-verbal.		a. Use the various type of communication b. Demonstrate verbal and non verbal communication situations. c. Discuss merits and demerits of each.	Provide source materials for the exercise and check accuracy of performance.	Management Films\ Textbooks
GENERAL OBJECTIVE 2:0: Understand the process of communication.						
4	2.1 List variables involved in communication.	Explain variables in communication.			Provide the chart on communication process.	
5	2.2 Note the role of the speaker - message encoding and attitude. Note the role of receiver - message decoding.	Explain the roles of the speaker and the receiver in a communication process.		Role play communication indicating encoding and decoding information		Management Films Textbooks
6	2.3 Note the relevance of body language in aiding.	Explain the use of body language in aiding understanding using examples.		Practice the use of body language in communication	Demonstrate the use of body language in communication	Management Films and Textbooks
7	2.4 List barriers to effective communication.	Explain barriers to effective communication using suitable examples eg prejudice, past experience, time lag, slangs, unfamiliar ascent, etc.		Identify barriers to effective communication and suggest how they could be eliminated. b. State effects of communication breakdown.	Evaluate students' work.	As in 2.3 above

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
GENERAL OBJECTIVE: 3.0: Know how to communicate effectively with others in the organisation.						
8	3.1 Identify the purpose of communication in an organisation.	Explain the purpose of interpersonal communication in an organisation.		State the purpose of interpersonal communication in an organisation.	Evaluate students work.	
9	3.2 Enumerate the means of communication.	Explore the means of communication.		Operate some communication gadgets. Send an e-mail text message, etc.	Provide some communication gadgets and guide in their operation.	Competent Handsets Facsimiles Radio etc.
10	3.3 List advantages and disadvantages of communication.	Explain advantages and disadvantages of communication.		Discuss advantages and disadvantages of communication.	Guide students discussion.	
GENERAL OBJECTIVE 4:0: Know how to write effective business letters, memo, reports and proposals.						
11	4.1 List the uses of paragraphing in written communication.	Explain the use of paragraphing in written communication.				
	4.2 Differentiate between letters, memos, etc.	Explain the differences between letters, memos, etc	Model letter, memos, and proposals.	Write letters, memos, proposals, and reports.	Guide students in writing letter, memos, proposals and reports.	
GENERAL OBJECTIVES 5:0: Understand interpersonal and inter-group relationship.						
12	5.1 Define interpersonal and inter-group communication.	Explain interpersonal and inter-group communication.				Pictures Video
13	5.2 List formal and informal man of interaction.	Explain formal and informal mean of interaction.		Determine when to use memos, notes, letters, phone calls, etc.	Assess students choice of means.	
	5.3 List the effects of too little or too much memos.	Explain the effects of too little or too much memos.		Discuss the effects of too little or too much memo.	Guide students discussion and give corrections.	
General Objective 6.0: Know how to make introductory public speeches.						
14	6.1 Identify the point to be addressed.	Explain public speaking and explore the points to be addressed.				
15	6.2 List the skills to be developed for a good public speech.	Explain the skills to be developed for a good public speech.		Criticize the provided films Watched pointing out the skills observed.	Provide film of recorded speech for critical analysis.	Films
	6.3 List the qualities of a good public speech.	Explain the qualities of a good public speech emphasizing language style.			Guide in speech writing and deliver.	

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

Course: ICT Office Application I

PROGRAMME: HND Office Technology and Management			
Course: ICT Office Application I	Code: BAM 316	Credit Unit:	4 hours x week
Semester: 1	Pre-requisite: Knowledge of MS Word for Windows	Theoretical:	1 hours/week - 25 %
		Practical:	3 hours/week - 75 %
Aim/Goal: This module is designed to enable students to further develop their skills in effectively and efficiently work use a computer-based word processor.			
General Objectives:			
<ol style="list-style-type: none">1. Introduce students to Advanced Word Processing and revise key keyboarding principles.2. Apply health and safety principles when operating computers at work			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Introduce students to Information and Communication Technologies						
1-2				<p>Use of common generic methods for managing files, directories and folders</p> <ul style="list-style-type: none"> • Revise alternatives ways of how to create and name directories and folders • Delete files and directories folders • Move, copy and rename files, directories and folders • Distinguish between documents/files and executable applications and appreciate the function file extensions • Procedure for producing printed evidence of directory/folder content <p>Print file structure</p>	<p>Explain in detail how to organise accurately files and folders.</p> <p>Explain and practice how to create, name and rename directories, sub-directories/folders</p> <p>Emphasise the purpose of copy/move/delete files and practice with some examples.</p> <p>Set tasks where students will practice the above and discuss their implications in the office.</p>	<p>Handouts</p> <ul style="list-style-type: none"> • 1 students per PC • Printers, scanners, paper (A4 ream x 10 students) • Support written material (MS Windows handout) • 2 floppy disks per student

Theoretical Content			Practical Content			
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
3 - 6	<p>State the importance of good speed when producing information using a PC</p>	<p>Revise key keyboarding principles</p>	<p>Keyboarding handouts</p>	<p>Emphasise the need for accurately and good speed of data entry and amending existing data.</p> <p>Enter accurate text and numerical data in specified format.</p> <ul style="list-style-type: none"> • Encode specified data and make amendments to documents • Use software facilities to check spelling, and proofread for accuracy of contents and consistency of layout and style • View and print as required • Use of typing techniques to speed data entry • Use of standard test for speed checking <p>Identify the procedures when transferring data between files:</p> <ul style="list-style-type: none"> • Import data file • Import image • Import chart • Print integrated document 	<p>Show how to position hands on the keyboard to assure speed when entry information and data.</p> <p>Monitor good touch typing to increase typing speed.</p> <p>Prepare weekly home-works to assure students practice the keyboarding and main typing techniques.</p> <p>Every week select some student from the group to test their speed improvement when applying correct typing techniques.</p> <p>Show how to use:</p> <ul style="list-style-type: none"> - Programme manager - Open/close a window - Load application software - Button bars, scroll bars and menu bars - Exploring main menu contents - Minimising and closing windows <p>Organise students in teams and set task to be complete using the windows operating systems.</p>	<p>Handouts</p> <ul style="list-style-type: none"> • 1 students per PC • Printers, scanners, paper (A4 ream x 10 students) • Support written material (MS Windows handout) • 2 floppy disks per student

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
					<p>Explain how to present documents as specified. Set tasks for student to transfer data and files.</p> <p>Set tasks to design and create a chart and transfer it successfully.</p> <p>Set tasks to complete a whole document containing data, images and charts, and ask students to transfer it back and forward successfully.</p>	
6-10				<p>Use and purpose of changing page layout:</p> <ul style="list-style-type: none"> • Set page orientation and set up page layout • Insert headers & footers • Insert automatic fields in headers and footers • Create documents using newspaper/parallel columns • Apply house style • Use bullets/numbering • Use special symbols • Search and replace • Mail merge 	<p>Show and practice on how to import, place and format data-files, images and charts (eg. borders, shading. Student practice).</p> <p>Explain the importance of maintaining the integrity of imported data.</p> <p>Explain and practice changing page layouts, orientation, inserting specific heading and footing, insert special symbols such as @, %, &, \$, etc. Student practice.</p> <p>Practice manual methods to find and replace specific data.</p>	<p>Handouts</p> <ul style="list-style-type: none"> • 1 students per PC • Printers, scanners, paper (A4 ream x 10 students) • Support written material (MS Windows handout) • 2 floppy disks per student

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 2: Apply health and safety principles when operating computers at work						
11-15	Describe the need for working safely in an office	Discuss the importance of a safe workplace.	Overhead transparencies, pictures, diagrams.	Write a plan for safety to apply in a specified organisation. Write a short report on the plan for accidents in a specified organisation.	Visit a large organisation to observe their security and safety system.	Plans, forms, contacts with local organisation/business
	Explain the principles of good housekeeping techniques in the office	Discuss the importance of good safe design Show a sample plan Discuss procedures to be followed to maintain security	Sample plan(s) Handouts and readings	Show practical examples on how to arrange a workstation to avoid fatigue/injuries	Write a short report on the observations Group students and set tasks to re-arrange computer workstations taking into account various environmental factors (make sure they encounter opened windows, noisy airconditions or not on, low chairs, etc...)	Contacts with local organisation to arrange visits 3 computer workstations (including printers, scanners, adjustable chairs, etc.)
	Relate the implications of safety to the office	Explain the value of an audit trail (care of hardware, software an data), produce samples of audit trails.	Examples of audit trail forms Forms/brochures	Show ideal workstation arrangement to avoid injuries and fatigue when working with computers.		Room with windows, curtains, lights, adjustable chairs, mobile computers, etc. (to be able to re-arrange them in ideal positions).
	Identify potential hazards	Explain local health and safety regulations	Handouts Pictures	Demonstrate the importance of right posture and exercises to avoid injure/relieve pain	Organise students in groups to study and sort case-studies	Computer work station
	Propose a plan to apply in a general organisation for safety within the organisation	Discuss the importance of a healthy workplace.	Books		Show students examples of wrong sitting and typing postures.	Different types of keyboards, mice, chairs, Monitors
	Define the procedures for maintaining security of electronic equipment and information	Discuss environmental factors affecting health when working with computers: temperature, noise			Students role plays Role plays	Pictures, posters, diagrams, handouts, footrests
	Define the procedures for maintaining resources				Games identifying potential illnesses Demonstrate how to do key exercises to relieve pain/avoid injuries	

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>Define the procedures for maintaining personal safety</p> <p>Describe and outline the national & local health and safety regulations</p> <p>Establish the need for working in a healthy workstation, relate the implications of health when working with computers</p> <p>Identify environmental factors affecting health when working with computers.</p> <p>Establish safe office practices to avoid injuries and fatigue when working with computers.</p> <p>Define key computer related illnesses, their symptoms and exercises to relieve/avoid pain, discomfort and fatigue.</p>	<p>and illumination</p> <p>Discuss the importance of an adequate computer work layout. Show sample ideal layouts.</p> <p>Explain the value of good posture.</p> <p>Explain key principles of posture and techniques to avoid injuries and fatigue when working with computers.</p> <p>Explain the various injuries that affect people working in a wrong computer environment.</p> <p>Describe the various symptoms.</p> <p>Illustrate key exercises to avoid injuries and fatigue when working with computers</p>				

ASSESSMENT CRITERIA			
Coursework 25 %	Course test %	Practical 75 %	Other (Examination/project/portfolio) %

SEMESTER 2

Course: Management Information System

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: MANAGEMENT INFORMATION SYSTEM		Code: BAM 321	Credit Hours: 4 hours
Semester: 2	Pre-requisite:	Theoretical:	1 hours/week - 50 %
		Practical:	3 hours/week - 50%
Course main Aim/Goal			
This course is designed to provide the student with the knowledge of management information system			
General Objectives: On completion of this course, the student should:			
<ol style="list-style-type: none">1. The concept of MIS2. Know the development cycle of MIS and total system3. Understand the principles of decision-making4. Understand the computer report5. Understand Data Base Management System6. Know DBMS case study.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the concept of MIS						
1-2	1.1 Define MIS 1.2 Identify different types of MIS 1.3 Explain the importance of MIS to business organization.	i. Explain MIS ii. Explain Management, Information and system. iii. Describe the qualities of information used in MIS iv. Identify different types of MIS and their importance in private and public sectors. v. Demonstrate examples of fully implemented MIS.	Text Books Computer Systems.	Know the qualities and different types of information used in MIS. Demonstrate examples of fully implemented MIS and their importance in an organization.	Using Computer appropriate softwares, Guide students to qualities and different types of Information used in MIS. Demonstrate examples of fully implemented MIS and their importance.	Internet and Relevant Websites Computer accessories Application packages Text books
General Objective 2: Know the Development Cycle of MIS and the Total System						
3-4	2.1. Identify the phases involved in the development cycle of MIS. 2.2 Explain each of the phases in 2.1. 2.3 State the objective of the total system. 2.4 Describe the contribution of each sub-system in 2.3. 2.5 Explain rationalization of information flows, timing and accuracy of destination of output.	i. Explain the phases involved in the development cycle of MIS: Study, design, development, operation. ii. Describe each of the phases in (i) above. iii. Explain the objectives of the total system. iv. Explain rationalization of information flows, timing and accuracy of destination of output.	Text Books 2. Computer Systems	Know the phases involved in the development cycle of MIS. Know the objectives of the total system. Demonstrate the rationalization of information flows.	Using computer and appropriate software, guides students to develop cycle of MIS. Demonstrate using computer and appropriate software the rationalization of a quality information flows. Accuracy, relevance, reliability Using MIS design, guide students to the type of system that can be developed to meet the need of an organization and how it can be designed.	Internet and relevant websites
General Objective 3: Understand the principles of decision making.						
5-6	3.1 Describe the stages in decision making. 3.2 Explain some decision making techniques	i. Explain the stages in decision making. ii. Describe some decision making techniques: PERT, GANNT, CHART, CIPP, STAKE etc. iii. Explain any three of the techniques in (ii) above. iv. Give assignment.	Text Books 2. Computer Systems	Know information for and stages of decision making. Know the techniques and uses of charts,, graphs, etc.	Using computer and application software, Guide students to information for planning, controlling, record transaction, performance measurement, decision making, etc.	Internet and relevant websites Computer and Accessories Application packages Text Books.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand Computer report.						
7-8	4.1 Define computer report. 4.2 Explain report formats and form design. 4.3 Explain the types of reports and their uses.	i. Explain computer report. ii. Describe report formats and form design. iii. Explain scheduled, on-demand, predictive and exception reports etc and their uses. iv. Conduct Test	Text Books Computer Systems	Know report format, form design and their uses.	Use computer and Database package to: Generate report facility Design report structure in a format to suite user requirement. Guide students to store report format in disk for call-up when needed for similar periodic use.	Computer and accessories Application Packages Text books.
General Objective 5: Understand Data Base management systems						
9-11	5.1 Define a database. 5.2 Describe the characteristics of database. 5.3 Identify the various types of DBMS. 5.4 Identify the relational DBMS, Oracle, Access, SQL Server, DB2, INGRES, etc.	i. Explain Database. ii. Explain the characteristics of a database: Integrated, shareable, consistent, reliable, secure, and private, readily available, flexible, extensible, etc. iii. Explain the various types of DBMS: network, hierarchical, inverted listed, relational object-oriented, etc. iv. Explain relational DBMS	Text Books 2. Computer Systems.	Know the characteristics of Database. Know the various types of Database management system.	Using Computer and application software, guide students: Characteristic of Database structure, administration Dictionary forms and format creation. Create a database MIS to be shared and:- Capable of involving Provide for the need of different users.	Internet and relevant websites
General Objective 6: Know DBMS case Study						
12-15	6.1 Explain data base case study. 6.2 Use a relational DBMS to undertake a case study. 6.3 Build form in a chosen DBMS 6.4 Create queries in the chosen DBMS. 6.5 Develop simple SQL code to query a database using restrictions, projections and simple joins (inner).	i. Explain data base case study. ii. Guide students to build tables using a relational DBMS case. iii. Demonstrate the methods of validation and formatting in a chosen DBMS. Demonstrate how and when to create indexes to speed up the processing of data. v. Give Practical assignment. vi. Demonstrate building forms in the chosen DBMS and use them to add,	Text Books Computer Systems.	Guide student to build tables and forms using a relational DBMS case. Know the methods of validation and formatting in a chosen DBMS. Know how and when to create indexes to speed-up processing of data.	Using computer and application packages, Guide students to: Build table and forms. Demonstrate the methods of calidation and formatting documents in reports. Create indexes and when to create them. Real power of database and its ability to analyse and manipulate data.	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
		delete and edit data. vii. Give Practical work. viii. Demonstrate how to create queries in the chosen DBMS using QBE tool. Conduct Test.		Know how to create queries in a chosen DBMS using OBE tool.	Give practical assignment using computer and application packages.	

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

Course: Organisational Behaviour II

PROGRAMME: HND IN Business Administration and Management			
Course: Organisational Behaviour 2	Code: BAM 322	Credit Hours:	3 hours
Semester: 2	Pre-requisite: Org. Behaviour 1	Theoretical:	2 hours/week - 67 %
		Practical:	1 hours/week - 33%
Course main Aim/Goal			
This course is intended to provide the student with further knowledge in organisational behaviour and enable him to deal with human problems successfully.			
General Objectives:			
<ol style="list-style-type: none">1. Understand roles and conflicts2. Understand change and management of change3. Understand power and control4. Understand status5. Understand the role of a leader6. Understand the leader as manager			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand roles and conflicts						
1-2	1.1. Explain the nature of social roles. 1.2. Explain role expectation and job attitude. 1.3. Explain role strain and role conflict. 1.4. Identify different types of conflict and how to manage them. 1.5 Explain strain reduction and how to manage it.	Explain social roles and their nature Explain role expectation and job attitudes Explain role strain and role conflict Explain conflict its types and management	Textbooks Case Study	Explain role expectation and job attitude. Explain role strain and role conflict. Identify different types of conflict and how to manage them.	Guidance on role conflict and the management of conflict. Role of management and management techniques	Web based resources - conflict and role expectation. Business Case study
General Objective 2: Understand Change and the Management of Change						
3-4	2.1 Explain the nature of change 2.2. Explain internal and external change forces and rate of change. 2.3. Identify the impact of change on employees and the organisation. 2.4. Explain reasons for resistance to change 2.5. Explain ways of managing change. 2.6. Explain the nature of org. development and its techniques	Explain change and its nature Explain change forces, rate of change and the impact of change on the employee and organisation. Explain reasons for resistance to change and ways of managing them Explain organisational development, nature and techniques. Give assignment	Textbooks Internet Resources - Force Field.	Explain internal and external change forces and rate of change. Identify the impact of change on employees and the organisation. Explain reasons for resistance to change Explain ways of managing change.	Guidance on Force Field Analysis. Internal and external forces. Change strategies and dealing with resistance to change	Case Study - new technology organisation or changing to new technologies. Use of force field and comparison with other change strategies

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3.0: Understand Power and Control						
5-6	3.1. Explain the concepts of power and control 3.2. Identify the bases and types of power. 3.3. Explain the cost of using power. 3.4. Explain power process, power balance and imbalance. 3.5. Explain sensitivity to power balance and imbalance 3.6. Explain power blocs.	Explain the concepts of power and control. Explain the basis and types of power Explain the cost of using power. Explain power process, power balance and imbalance. Explain sensitivity to power balance. Explain power blocs. Use of relevant case studies to illustrate the key concepts.	Textbooks Journals Management Game - power	Explain power process, power balance and imbalance. Explain sensitivity to power balance and imbalance Explain power blocs	Management power and control. Types of manager and guidance on the power process. The influence of power blocs in business - stake holders, directors, professional managers etc.	Power Role Play - identifying the most powerful student - criteria for selection. Allocation of resources to demonstrate imbalances in power. Use of a management game based on a realistic scenario
General Objective 4: Understand Status						
7-9	4.1. Explain the concept of status. 4.2. Identify sources of status. 4.3. Identify principles underlying status comparisons and reactions to status comparisons. 4.4. Explain status structure and its stability. 4.5. Explain occupational prestige and job satisfaction.	Explain the concept of status and its sources. Explain principles underlying status comparisons and reactions to status comparisons. Explain status structure and its stability. Explain occupational prestige job satisfaction Conduct a test.	Textbooks Journals	Explain principles underlying status comparisons and reactions to status comparisons. Explain status structure and its stability. Explain occupational prestige and job satisfaction	Guidance and preparation for a test on aspects of status.	Test Questions.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 5: Understand the Role of Leader						
10-12	5.1. Define "leader " and "leadership" 5.2. Differentiate between leader and leadership. 5.3. Identify characteristics and determinants of a leader. 5.4. Explain the qualifications for leadership and the functions of a leader. 5.5. Explain leadership as individual and group role. 5.6. Explain theories of leadership - Great man, traits, the behavioural and situational leaders.	Explain "leader " and "leadership" pointing out the differences. Explain characteristics and determinants of a leader. 5.4. Explain the qualifications for leadership and functions of a leader. 5.5. Explain leadership as individual and group role. 5.6. Explain theories of leadership	Textbooks Journals TV VCR Management Video	Explain characteristics and determinants of a leader. Explain the qualifications for leadership and functions of a leader. Explain leadership as individual and group role.	Guidance and advice on the theories of leadership. Distinction between business and political leaders. Similarities and differences.	Business Video on types of business leader. Comparison of political and business leadership. Debate on the question: "Business and Political Leaders are Born and Not Made"
General Objective: 6.0: Understand the Leader and Manager.						
13-15	6.1. Differentiate between leader and manager. 6.2. Explain managerial styles and factors influencing the choice of style. 6.3. Explain management skills and climate as defined by Mann and Likert. 6.4. Explain System 4 Management as formulated by Likert. 6.5. Explain Fiedler's Contingency Model.	Explain the term manager. Differentiate between leader and manager. Explain managerial styles and factors influencing the choice of style. Explain management skills and climate Explain System 4 Management Explain Fiedler's Contingency Model.	Textbooks Journals Case Study	Explain managerial styles and factors influencing the choice of style. Explain management skills and climate Explain System 4 Management Explain Fiedler's Contingency Model	Guidance on the types of management style - autocrat, appeaser etc. Organisation Climate and use of System 4.	Group case study examining a particular management style - strengths and weaknesses of the style. The techniques of using System 4

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

Course: Management of Development

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: MANAGEMENT OF DEVELOPMENT	Code: BAM 323	Credit Hours:	3 hours
Semester: two	Pre-requisite:	Theoretical:	2 hours/week - %
		Practical:	1 hours/week - %
Course main Aim/Goal			
This course is intended to expose the students to the interplay and interdisciplinary relationships between national development processes and business operations.			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the Nature, Concept and values of Development 2. Understand processes and strategies of National Development 3. Understand indicators and indices of national development 4. Understand the concept of sustainable Human Development 5. Understand national development agenda 6. Understand the problem of national development in Nigeria 7. Understand the roles of business in national development. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the concepts and values of development						
1-2	1.1 Define the concept and value of development. 1.2 Distinguish among changes, growths and development. 1.3 Explain different theories of development.. 1.4 Explain the Global concern for development.	Explain the concepts and values of development - Liberal, capitalist and socialist perspectives. Explain the differences among changes, growth and development. Explain the global need and concern for development. Explain the Neo-classical and other theories of development.	Textbooks - Journals	Explain the global need and concern for development. Explain the Neo-classical and other theories of development.	Guide students on research using the internet to examine growth and development in Africa. Problems set to apply theories of development	Internet and Relevant Websites
General Objective 2: Understand processes and strategies of national development						
3-4	2.1 Identify the different stages in national development. 2.2 Explain the different strategies for national development. 2.3 Explain the implications of 2.1 and 2.2 to the operations of business.	i. Explain stages and strategies of national development under different economics systems. ii. Explain the implications of the stages and strategies to the survival of the business.	Textbooks - Journals	Explain the implications of 2.1 and 2.2 to the operations of a business	Use case studies taken from the internet	Internet and Relevant Websites
General Objective 3: Understand indicators and indices of national development.						
5-6	3.1 Explain indices of national development. 3.2 Explain how to measure national development. 3.3 Explain difficulties in measuring national development	i. Explain the need for measuring national development. ii. Explain difficulties in measuring national development	- Textbooks - Journals	Explain how to measure national development using a number of indications e.g. GNP, GDP, Balance of payments etc.	Use case studies taken from the internet	Internet and Relevant Websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand sustainable human development						
7-8	4.1 Explain the concept of sustainable human development. 4.2 Explain the different approaches to national development - programme and project approaches. 4.3 Explain the role and place of people in national development. 4.4 Explain the developmental requirements in national development.	i. Explain the concepts and requirements of sustainable human development. ii. Explain the approaches and requirements for national development. iii. Explain the necessary inputs into sustainable development.	Textbooks - Journals	Explain the approaches and requirements for national development. Explain the necessary inputs into sustainable development.	Use case studies taken from the internet	Internet and Relevant Websites
General Objective 5: Understand national development agenda.						
9-10	5.1 Explain national development planning framework in Nigeria. 5.2 Explain types and nature of development plans in Nigeria. 5.3 Explain development planning and its management in Nigeria. 5.4 Explain difficulties in implementing development plans in Nigeria.	Explain national development planning framework in Nigeria. Explain types, nature and management of development plans in Nigeria. Explain difficulties in using development plans in Nigeria.	Textbooks - Journals	Explain the nature, types and structure of all Nigeria's Development plans.	Use case studies to explain the nature, types, structure and dimensions of development plans in Nigeria.	Internet and Relevant Websites
General Objective 6: Understand the problems of national development						
11-12	6.1 Explain the nature and dimension of development crisis in Nigeria. 6.2 Explain causes of development crisis in Nigeria. 6.3 Proffer possible solutions to development crisis in Nigeria.	Explain the nature and dimensions of development crisis in Nigeria. ii. Explain causes of development crisis in Nigeria - social, political, economic etc. iii. Suggest possible solutions to development crisis in Nigeria. iv. Conduct Test.	Textbooks - Journals	Proffer possible solutions to development crisis in Nigeria.	Allow students to suggest (orally or written) of solving Nigeria Development crises.	Internet and Relevant Websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	General Objective 7: Understand the role of business in national development.					
13-15	7.1 Explain businesses as agents of change, growth and development. 7.2 Explain contributions of business to nation building. 7.3 Explain business social responsibility. 7.4 Explain effects of government policies on business.	i. Explain businesses as agents of change, growth and development. ii. Explain the role of business in nation building. iii. Explain business social responsibility - economic and non-economic output of businesses. iv. Explain how government policies affect business operations in Nigeria.	Textbooks - Journals	Explain the concept of social responsibility	Use case studies to explain Business Social responsibility.	Internet and Relevant Websites

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

Course: Human Capital Management II

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: HUMAN CAPITAL MANAGEMENT II	Code: BAM 324	Credit Hours:	3 hours
Semester: 2	Pre-requisite:	Theoretical: Practical:	2 hours/week - 67 % 2 hours/week - 33%
Course main Aim/Goal			
This course is intended to further enable the student understand concepts, technique and dynamism of Human Capital Management.			
General Objectives:			
<ol style="list-style-type: none">1. Understand the use of job interview2. Know the procedure for selection decision - making3. Understand medical check in selection procedure4. Understand the use of employment reference5. Understand induction procedure6. Understand employee performance appraisal7. Understand training and development8. Understand compensation administration9. Understand employee discipline procedure.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the Use of Job Interview						
1-2	1.1 Define interview and its process. 1.2 Explain the role of interview. 1.3 Distinguish between job interview and selection test. 1.4 Describe the types of job interview. 1.5 Explain the use of different types of interview. 1.6 Explain the stages and techniques of job interview. 1.7 Explain the preparation for job interview.	i. Explain interview and its process. ii. Explain the role of job interview in selection process. iii. Distinguish between job interview and selection test. iv. Explain the uses, types, stages and techniques of job interview. v. Explain the preparation of job interview.	Textbooks - Journals	Explain the role of interview. Distinguish between job interview and selection test. Describe the types of job interview. Explain the use of different types of interview. Explain the stages and techniques of job interview. Explain the preparation for job interview.	Advise students about the interviewing process using a case study and application forms etc. Role play exercise using a panel of trained interviewers, observers and applicants. Organise different types of interviews. See Below for some preparatory activities.	Internet and Relevant Website Video and filming equipment
General Objective 2: Know the procedure for selection decision making						
3	2.1 Explain the use of 7 point plan for selection rating. 2.2 Prepare scoring sheet for interview rating. 2.3 Use effectively scoring sheet interview rating.	i. Explain the use of 7 point plan for selection rating. ii. Guide the students to prepare scoring sheet for interview rating. iii. Demonstrate the use of scoring sheet for interview rating. iv. Give assignment.	Textbooks - Journals - Scoring Sheet (sample)	.Explain the use of point plan for selection rating. Preparing scoring sheet for interview rating. Use effectively scoring sheet interview rating	Guide student to draft the 7 point selection rating. Guide student to prepare scoring sheet for interview rating in an hypothetical organization Guide student to design an interview rating sheet.	Internet and Relevant Website
General Objective 3: Understand medical check in selection procedure						
4	3.1 Explain the importance of medical check. 3.2 Explain the practice of obtaining medical check. 3.3 Identify the format for medical check. 3.4 Explain the use of medical	i. Explain the importance of medical check. ii Explain the practice of obtaining medical check. iii. Demonstrate the	Textbooks - Journals - Medical reports.	Explain the importance of medical check. Explain the practice of obtaining medical check. Identify the format for medical check Explain the use of medical check.	Demonstrate with the aid of medical report, the content and uses of medical check. With aid of medical certificate, demonstrate the practice and	Internet and Relevant Website

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	check when obtained	format for medical check. iv. Explain the use of medical check when obtained.			format for medical check. Arrange a visit to any organization to explain the uses and importance.	
General Objective 4: Understand the use of employment references						
5-6	4.1 Identify various types of employment references. 4.2 Explain the use of various types of employment references and their limitations. 4.3 Explain the practice of the use of employment references	i. Explain types, uses and limitations of employment references. ii. Explain the practical usage of employment references.	Textbooks - Journals - Reference Letter	Explain the use of various types of employment references and their limitations.	Guide students in examining case situations and writing individual references.	Internet and Relevant Website
General Objective 5: Understand induction procedure:						
7-8	5.1 Define induction 5.2 Distinguish between formal and informal induction. 5.3 Explain the need for induction. 5.4 Identify the tasks involved in induction. 5.5 Prepare an induction programme. 5.6 Identify who has responsibility for implementation of induction programme. 5.7 Explain the procedure for induction follow up.	Explain an induction process in an organization ii Explain types of induction pointing out the differences between the processes. iii. Explain the rational for inductions. iv. Guide the students to prepare an induction programme. v. Describe the officers responsible for instructing an induction programme. vi. Guide students on how to follow up induction programme.	Textbooks - Journals - Sample of an induction programme.	Explain the need for induction. Identify the tasks involved in induction. Prepare an induction programme. Identify who has responsibility for implementation of induction programme.	Reference to relevant websites to print company information and details about training etc. Group work to prepare an induction programme for an organization.	Internet and Relevant Website

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 6: Understand employee performance appraisal						
9-10	<p>6.1 Define employee performance appraisal.</p> <p>6.2 State the rationale and uses of employee performance appraisal.</p> <p>6.3 Distinguish between confidential report and open report on employee appraisal</p> <p>6.4 Enumerate the requirements of a sound performance appraisal system.</p> <p>6.5 Describe the techniques of performance appraisal system.</p> <p>6.6 Design an appropriate performance appraisal instrument.</p>	<p>Explain employee performance appraisal, its rationale and uses.</p> <p>Differentiate between confidential and open reporting systems</p> <p>Explain the characteristics of a performance appraisal system.</p> <p>Describe techniques of appraisal performance appraisal.</p> <p>Guide students to design an appraisal instrument.</p>	<p>Textbooks</p> <p>- Journals</p> <p>- Samples of appraisal instrument</p>	<p>Describe the techniques of performance appraisal system</p> <p>Design an appropriate performance appraisal instrument.</p>	<p>Using example, demonstrate to the student how performance appraisal system can be developed.</p> <p>Guide student to prepare a performance appraisal form/sheet.</p>	<p>Internet and Relevant Website</p>
General Objective 7: Understand Training and Development						
11-12	<p>7.1 Define training, development and education.</p> <p>7.2 Explain challenges of employee training.</p> <p>7.3 Distinguish among 7.1 above.</p> <p>7.4 Explain challenges of employee training under the heading of human obsolescence, technological challenges, environmental challenges and government challenges.</p> <p>7.5 Analyze training needs of employees.</p> <p>7.6 Identify 7 steps in training.</p> <p>7.7 Describe programme objective, content and sequence.</p> <p>7.8 Explain learning principle and training method.</p>	<p>i. Explain training, education and development.</p> <p>ii. Explain challenges of employee training.</p> <p>iii. Explain the challenges of training.</p> <p>iv. Analyse training needs.</p> <p>v. Explain steps in a training cycle.</p> <p>vi. Explain programme objective, content and training sequence.</p> <p>vii. Explain learning principles and training methods.</p> <p>viii. Explain training</p>	<p>Textbooks</p> <p>- Journals</p>	<p>Explain challenges of employee training.</p> <p>Explain challenges of employee training under the heading of human obsolescence, technological challenges, environmental challenges and government challenges.</p> <p>Analyze training needs of employees.</p> <p>Identify 7 steps in training.</p> <p>Describe programme objective, content and sequence.</p> <p>Explain learning principle and training method.</p>	<p>Advise students about the training needs of different types of organizations.</p> <p>Refer to the previous exercise and organize the same groups.</p> <p>Students to develop a training needs analysis, to identify the essential aspects of a training programme and apply a range of learning and teaching techniques.</p> <p>Present the finding and justify the training programme.</p>	<p>Internet and Relevant Website</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	7.9 Evaluate training 7.10 Identify methods of employee development and management development	and evaluation process. ix. Explain methods of employee and management development. x. Give assignment				
General Objective 8: Understand compensation administration						
13-14	Explain the importance of compensation 8.2 Explain objectives, and benefits of a good compensation administration objectives. 8.3 Reconcile conflicting compensation objective. 8.4 Explain job evaluation. 8.5 Explain the use of job evaluation 8.6 Explain job evaluation procedure. 8.7 Describe common job evaluation methods. 8.8 Explain systems of remuneration. 8.9 Explain incentive methods. 8.10 Explain merit and limitations of incentive methods.	i. Explain compensation, its importance objectives, uses and benefits. ii. Reconcile conflicting compensation objectives. iii. Explain job evaluation, its uses, procedure and methods. iv. Explain systems of remuneration v. Explain types of incentive schemes, their merits and limitations.	- Textbooks - Journals	Explain job evaluation, its uses, procedure and methods. Explain systems of remuneration Explain types of incentive schemes, their merits and limitations.	Advise students about the principles of job evaluation and systems of remuneration including incentive schemes. Questions to calculate the remuneration and bonuses etc.	Internet and Relevant Website
General Objective 9: Understand Employee Discipline						
15	9.1 Explain discipline. 9.2 Identify types of discipline (preventive, corrective) etc. 9.3 Explain the red hot stove rule. 9.4 Explain disciplinary procedure.	i. Explain discipline. ii. Explain types of discipline. iii. Explain the red hot stove rule. iv. Explain disciplinary procedure	Textbooks - Journals	Identify types of discipline (preventive, corrective) etc. Explain the red hot stove rule. Explain disciplinary procedure	Guidance on the types of discipline to be used in different circumstances. Reference to case studies and situations taken from the internet.	Internet and Relevant Website

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

Course: Production Management

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: PRODUCTION MANAGEMENT	Code: BAM 325	Credit Hours:	3 hours 3
Semester: 2	Pre-requisite:	Theoretical:	2 hours/week - 67 %
		Practical:	1 hours/week - 33%
Course main Aim/Goal			
<p>The course is intended to expose students to the role and application of management science techniques to production for the attainment of optimal allocation and utilization of resources.</p>			
General Objectives:			
<ol style="list-style-type: none"> 1. Know the concept, meaning and nature of production management 2. Know the objectives and problems of Inventory management 3. Understand the importance of work study and work measurement in production control. 4. Understand the applications of work analysis in production management 5. Understand the role of purchasing in production 6. Know the meaning and methods of production planning and application. 7. Understand the application of transportation and assigned models 8. Understand the need for and methods of quality control in production management. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Appreciate the need for feedback and control in productive system						
1-2	1.1 Explain feedback and control. 1.2 Explain the role of control in production system. 1.3 Identify the control concept in production. 1.4 Enumerate the role of external environment in production control	i. Explain feedback and control ii. Explain with the use of a diagram, the role of feedback and control in production. iii. Explain quality, quantity and cost as control concepts in production. iv. Explain the role of external environment in production control.	Textbooks - Charts - Publications - Journals	Explain quality, quantity and cost as control concepts in production Explain the role of external environment in production control	Guide students on the concept of quality and the relationship with the external environment. Problems regarding cost v quality and meeting external environment standards	Internet and relevant websites
General Objective 2: Know the objectives and problems of Inventory Management						
3-4	2.1 Define inventory management. 2.2 State the costs associated with inventory level. 2.3 Explain the objective of inventory management. 2.4 Explain simple EOQ model and its assumptions. 2.5 Apply EOQ model in production. 2.6 Identify the limitations of EOQ model. 2.7 Explain the implications of relaxing EOQ assumptions. 2.8 Explain the need for data in inventory management.	Explain inventory management, its objectives and costs in maintaining inventory level. Explain simple EOQ model and its assumptions, Solve problems involving simple EOQ models. Show the implications of relaxing the assumptions of EOQ. Solve EOQ problems under risk and uncertainty. Explain the limitations of EOQ model	- Textbooks - Journals - Graph Papers	Explain simple EOQ model and its implications. Apply EOQ model in production planning and control Give assignment. Explain the need for data in inventory management.	Solve simple EOQ model and its implication. Solve EOQ problems under risk and uncertainty.	Internet and relevant websites
General Objective 3: Understand the importance of work study and work measurement in production control						
5-6	3.1 Explain work study and work measurement. 3.2 Explain the objectives of work study. 3.3 Explain the procedure for conducting work study and work measurement. 3.4 Define labour standard.	i. Explain work study, work measurement, their objectives and their procedures. ii. Explain normal time, standard time, lay-can and performance rating. iii. Explain labour standard, its uses and the methods of measuring it.	Textbooks - Journals - Graph Papers	Explain labour standard time, lay can and performance rating. Explain labour standard, its uses and the methods of measuring it. Explain the applications and implications of labour	Guide students on a role play exercise. Case study on the use of theses measures in a typical Nigerian contract. Negotiations between managers	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	3.5 Explain the uses of labour standard. 3.6 Define normal time, standard time lay-can and performance rating. 3.7 Explain the methods used in measuring labour standards. 3.8 Explain the application of labour standard in improving productivity. 3.9 Explain the implications of labour standard measurement to work study.	iv. Explain the applications and implications of labour standard measurement to work study. v. Organize a visit to some Local Industry.		standard	and operatives.	
General Objective 4: Understand the application of Network Analysis in production management						
7-8	4.1 Define project and programme. 4.2 Explain project management as distinct from other forms of product management. 4.3 List examples of projects and programmes. 4.4 Explain events, modes and activity in network analysis. 4.5 Draw CPM/PERT network from given data. 4.6 Obtain critical time, critical path and slack time. 4.7 Identify the advantages of PERT. 4.8 Explain how to achieve project control, using PERT/CPM. 4.9 Explain the implications of network analysis in project management.	i. Explain project and programme. ii. Distinguish project management from other forms of production management. iii. Give examples of project and programme. iv. Explain network analysis. v. Solve problems involving network analysis including project crashing and probability time estimate. vi. Explain the relative advantages of PERT. vii. Explain how to achieve project control through CPM/PERT. viii Explain the implications of network analysis in project management. ix. Conduct Test.	Textbooks - Journals	Explain network analysis. v. Solve problems involving network analysis including project crashing and probability time estimate.	Solve problem involving NWA including project crating a problem time estimates.	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 5: Understand the Role of Purchasing in Production						
9-10	5.1 Define purchasing and materials management. 5.2 Explain the principles of materials management. 5.3 Explain the principles of purchasing. 5.4 Explain the interface of purchasing with other functions in production. 5.5 Explain the role of purchasing and materials management in production	i. Explain purchasing, materials management and their principles. ii. Illustrate, using suitable diagrams, the interface between purchasing and other functions in production. iii. Explain the role of purchasing and materials management in production. iv. Give assignment.	Textbooks - Journals	Explain the principles of purchasing. Explain the interface of purchasing with other functions in production. Explain the role of purchasing and materials management in production	Guide students to solve problems and to deal with questions on the role and functions of purchasing.	Internet and relevant websites
General Objective 6: Know the meaning and methods of production planning and its application in forecasting						
11 - 12	6.1 Explain forecasting and production planning. 6.2 Relate forecasting to production planning, especially aggregate planning. 6.3 Explain forecasting techniques. 6.4 Explain when a given technique is applicable. 6.5 Identify types of data required for forecasting. 6.6 Explain the use of computer in forecasting. 6.7 Explain the limitations of forecasting. 6.8 Carryout production planning.	i. Explain forecasting and production planning. ii. Explain the use of forecasting in production planning. iii. Explain different forecasting techniques and their applications. iv. Explain the types of data required for forecasting. v. Demonstrate the use of computer in forecasting. vi. Explain the limitations of forecasting. vii. Guide students to conduct production planning.	Textbooks - Journals	Explain the use of Computer in forecasting.	Demonstrate the use of computers in forecasting Guide students to conduct production planning.	Internet and relevant websites
General Objective 7: Understand the application of transportation and assignment models in production						
13-14	7.1 Explain resources allocated in transportation and job assignment problems in production.	i. Explain resource allocation. ii. Explain the resources allocated in transportation and job assignment problems in production	Textbooks - Journals	Solve transportation and assignment problems	Solve Transportation problems including cases of maximization, minimization, dummies, big M. etc.	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	7.2 Explain the output involved in 7.1 above. 7.3 Explain transportation problem as Linear Programming Problem. (LPP) 7.4 Explain job assignment problem as LPP 7.5 Explain the types of data required to solve transportation and assignment problems. 7.6 Explain the implications of transportation and assignment models in production.	and their outputs. iii. Solve production problems involving transportation and job assignment as LPP iv. Explain the implication of transportation and job assignment models in production. v. Conduct Test.				
General Objective 8: Understand the need for and methods of quality control in production management						
15	Define quality and quality control in production. 8.2 Explain the various methods of controlling quality. 8.3 Explain the concepts of sampling plan, O.C curve and F. chart. 8.4 Explain the implications in controlling quality in production.	i. Explain quality, quality control and methods of controlling quality. ii. With the use of graph, explain sampling plan, OC curve and F-Chart. iii. Explain the implications in controlling quality	Textbooks - Journals - Graph paper	Explain the various methods of controlling quality. Explain the concepts of sampling plan, O.C curve and F. chart. Explain the implications in controlling quality in production	Guide students on the use of Quality Teams and the use of sampling in Quality Management. Individual report to examine the importance of quality.	Internet and relevant websites

ASSESSMENT CRITERIA

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

Course: Research Methods

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: RESEARCH METHODS	Code: BAM 327	Credit Hours:	4 hours
Semester: 2	Pre-requisite:	Theoretical: Practical:	2 hours/week - 50 % 2 hours/week - 50%
Course main Aim/Goal			
This course is intended to equip the student with research techniques and their application in business.			
General Objectives:			
<ol style="list-style-type: none">1. Understand research and its process2. Understand scientific approach to research3. Know how to design research4. Understand research problem5. Understand formulation and validation of hypothesis6. Understand variables in research work7. Know sample and sampling techniques8. Know how to review literature9. Know the tools and techniques of data collection10. Understand data analysis techniques.11. Know how to report research findings.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand research and its process						
1-2	1.1 Define research 1.2 Identify types of research 1.3 Explain the problems of research - conceptualization, control, generalization etc. 1.4 Explain steps in research process. 1.5 Explain characteristics of research process. 1.6 Identify ethical considerations in research.	i. Explain research, its types and problems. ii. Explain the characteristics of research process and its steps. iii. Explain ethical considerations in research	Textbooks - Journals	Explain the problems of research - conceptualization, control, generalization etc. Explain steps in research process. Explain characteristics of research process.	Guide students on research issues - conceptualization and conducting searches on the internet. Also use question and answers to examine the steps in conducting research.	Internet and relevant websites
General Objective 2: Understand scientific approach to research						
3	2.1 Explain the methods of science. 2.2 State the aims of science. 2.3 Explain the functions of science. 2.4 Compare science and common sense.	i. Explain the methods, aims and functions of science. ii. Explain the differences between science and common science	Textbooks - Journals	State the aims of science. Explain the functions of science. Compare science and common	Advise students re- experiments and testing - use of research techniques. Question and Answer.	Internet and relevant websites
General Objective 3: Know how to design research						
4-5	3.1 Explain research design. 3.2 Explain the purpose of research design. 3.3 Explain the principles of research design. 3.4 Identify design criteria. 3.5 Write research proposal	i. Explain the meaning, purpose and principles of research design. ii. Explain design criteria. iii. Guide students to write research proposals Give assignment	Textbooks - Journals	Prepare a research proposal for a business research.	Guide students to prepare a research proposal Write a research proposal and complete the assignment	Internet and relevant websites
General Objective 4: Understand research problem						
6	4.1 Define research problem. 4.2 Identify sampling problems. 4.3 Formulate research questions. 4.4 Identify the steps in the evaluation of a research problem.	i. Explain research problem. ii. Describe sample problems. iii. Describe the formulation of research questions. iv. Explain the steps in the evaluation of research problem.	- Textbooks - Journals	Formulate research question. Critique sample research problem.	Guide students to formulate and critique sample research problem.	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	4.5 State features of researchable problem. 4.6 Critique sample research problem.	v. Explain researchable problem and its features				
General Objective 5: Understand formulation and validation of hypothesis						
7-8	5.1 Define hypothesis. 5.2 Define validation. 5.3 Explain specific and general hypothesis. 5.4 Relate hypothesis to problem statement. 5.5 Distinguish between null and alternate hypothesis. 5.6 Explain problem of validation in research	i. Explain hypothesis and its characteristics. ii. Explain validation and its problem in research. iii. Distinguish among specific, general null and alternate hypothesis. iv. Describe the relationship between hypothesis and problem statement.	Textbooks - Journals	Explain specific and general hypothesis. Relate hypothesis to problem statement. Distinguish between null and alternate hypothesis. Explain problem of validation in research	Advise students about hypothesis testing and the use of relevant research techniques. Reference to a case study and to examples of research methodology.	Internet and relevant websites
General Objective 6: Understand variables in research work						
9	6.1 Define variables 6.2 Explain types of variables. 6.3 Explain consideration for choice of variables. 6.4 List control problems of variables 6.5 Explain the relevance of variables to research.	i. Explain variables, their types and relevance. ii. Explain consideration in the choice of variables. iii. Explain control problems of variables.	Textbooks - Journals	Explain consideration for choice of variables. List control problems of variables	Use of examples and questions and answers. Set problems for students	Internet and relevant websites
General Objective 7: Know sample and sampling techniques						
10	7.1 Define population. 7.2 Define sample. 7.3 Define representativeness 7.4 Explain types of sampling methods. 7.5 Explain the need for samples	Explain population, sample and representativeness. ii. Describe types of sampling methods. iii. Explain need for samples.	Textbooks - Journals	Define sample. Define representativeness Explain types of sampling methods.	Advise students re - sampling techniques. Use of a case study from the internet. Information gathering on statistics from relevant websites	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 8: Know how to review literature						
11	8.1 State the relevance of literature review in research. 8.2 State the sources of literature. 8.3 Explain organization and referencing of literature	i. Explain the relevance of literature review in research. ii. Explain the sources of literature. iii. Describe the organization and referencing of literature. iv. Give assignment	Textbooks - Journals	State the relevance of literature review in research. State the sources of literature. Explain organization and referencing of literature	Guidance for students using examples of good literature reviews. Reference to exercises to review relevant literature etc	Internet and relevant websites
General Objective 9: Know the tools and techniques of data collection						
12	9.1 Define research instrument. 9.2 Identify types of research instruments. 9.3 List characteristics of research instruments. 9.4 List pitfalls of various research instruments.	i. Explain the following research instruments: 1. Questionnaire 2. Observation 3. Interview 4. Ratings, etc. ii. Describe pitfalls of each instrument in above..	Textbooks - Journals	Prepare a questionnaire to elucidate data for research on a hypothetical topic. Conduct a mock interview to generate data.	Guide students to prepare questionnaire and administer	Internet and relevant websites
General Objective 10: Understand data analysis techniques						
13	10.1 Define data analysis. 10.2 Explain the tools for data analysis - qualitative and quantitative. 10.3 Explain limitations in each of 10.2 above.	Explain data analysis, its tools and limitations	Textbooks - Journals			Internet and relevant websites
General Objective 11: Know how to report research findings						
14-15	Define research report. 11.2 Identify the contents of research report. 5. Introduction 6. Methods 7. Analysis 8. Results 9. Discussion 10. Reference 11.3 Explain the importance of accurate presentation of research report.	i. Explain research report and its contents. ii. Conduct test	Textbooks - Journals	Identify the contents of research report. • Introduction • Methods • Analysis • Results • Discussion • Reference	Guidance for students using examples of good reports. Reference to exercises to review relevant literature etc	Internet and relevant websites

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

Course: Financial Management II

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: Financial Management 2	Code: ACC 423	Credit Hours:	60 hours
Semester: 4	Pre-requisite: ACC 413	Theoretical: Practical:	2 hours/week - 50% 2 hours/week - 50%
<p>Goal: The course is designed to enable the student acquire an in depth knowledge and understanding of the management processes of planning financial resources in a business enterprise.</p> <p>GENERAL OBJECTIVES:</p> <p>On completion of this course, student should be able to:</p> <ol style="list-style-type: none">1.0 Understand capital market financing and risk management.2.0 Understand corporate restructuring, merger and acquisition.3.0 Understand international finance management.4.0 Understand corporate strategy.5.0 Understand the impact of information and communication technology on financial management practice.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand capital market financing and risk management.						
1 - 4	<p>1.1 Describe the following capital market institutions.</p> <ul style="list-style-type: none"> (a) The stock exchange. (b) Issuing houses. (c) Security and exchange commission (d) Nit trust etc. <p>1.2 Explain the market for new issues and the methods of issues.</p> <ul style="list-style-type: none"> - Public issues. - Right issues. - Private placing - Public issues of bonds and debentures. <p>1.3 Explain the cost of new issues.</p> <p>1.4 Explain leasing:</p> <ul style="list-style-type: none"> - Types of leases. - Advantages and disadvantages. - Accounting and tax treatment of lease. - After tax analysis of lease/buy/borrow and higher purchase. <p>1.5 Explain capital market efficiency.</p> <ul style="list-style-type: none"> - Form and tests of efficiency and - Implication of efficiency of money. 	<ul style="list-style-type: none"> - Describe capital market operations with visual aides. - Visit NSE, SEC, CIBS, Stock broking firms etc. - Direct each student to write gradable report. 	Overhead Projector.	Describe the operations of the capital market institutions - the Stock Exchange, Issuing Houses, Security and Exchange Commission, Nit Trust etc.	Organise students into groups, lead them to visit NSE, SEC, CIBS, Stockbroking firms etc. Direct students to write reports on the operations of each institution.	Overhead projector Internet services

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	1.1 Explain the applicability of market efficiency to the Nigerian capital market and the empirical evidence of tests on the market. 1.2 Explain portfolio analysis: selection and revision techniques. 1.3 The market models - CAPM, APM etc. 1.4 Measurement of portfolio performance.					
General Objective: 2.0: Understand corporate restructuring, merger and acquisitions.						
5 - 9	2.1 Identify the need and purposes of restructuring. 2.2 Explain the types of restructuring, takeovers, leverage buy-outs, distress restructuring etc. 2.3 Value financial assets, business units and entities. 2.4 Explain the features of a merger, estimating the economic gains and cost of mergers. 2.5 Identify the basic forms of acquisition. 2.6 Identify the motives for merger and acquisition. 2.7 Identify the mechanics and tactics of a merger. 2.8 Evaluate financial performance of merger companies including reasons for their success and failure. 2.9 Identify the impact and effect of government regulations on merger and acquisition.	- Explain the process of merger and acquisition. - Visit to merger companies etc.	Overhead Projector.	Differentiate between merger and acquisition. Identify motives for merger and acquisition. Evaluate financial performance of merger companies. Identify the effect of government regulations on merger and acquisition.	Illustrate with examples the process of merger and acquisition. Organise students' visit to merger companies to witness and write reports on merger procedures.	Overhead projector Internet services
General Objective: 3.0: Understand international financial management.						
10 - 13	3.1 Identify international financial markets and their associated risks including interest rates determination. 3.2 Identify currency, futures and options markets, future contracts, currency options, commodity exchange.	- Explain international financial operations. - Visit to CBN,	Overhead Projector.	List international financial markets and their associated risks, including interest rates determination. State the role of the following financial institutions in financing world trade - Development Bank, ADB,	Lead the students to visit the various institutions in order to understand and write reports on their roles and functions.	Internet

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	3.3 Determine exchange rates. 3.4 Identify exchange rates risk exposure. 3.5 Explain hedging against currency risk. 3.6 Identify the role of the following financial institutions in financing international trade: <ul style="list-style-type: none"> - Development Bank - African Development Bank (ADB) - IMF - World Bank - IFC - London Club of Creditors - Paris Club of Creditors 	Development Bank etc.		IMF, World Bank, IFC, London Club of Creditors, Paris Club of Creditors.		
General Objective: 4.0: Understand Corporate Strategy.						
14	4.1 Explain types and importance of strategy including relationship between corporate strategy and financial strategy. 4.2 Explain long term strategic planning and differences between strategic, tactical and operational planning. 4.3 Develop a corporate plan and its relationship to budgeting. 4.4 Explain long-term financial planning.	- Explain corporate strategies.	Overhead Projector.	Write the types and importance of strategy including relationship between corporate strategy and financial strategy. Write on distinguishing features of strategic, tactical and operational planning. Draw up a corporate plan and relate it to budgeting.	Assist students to differentiate between strategic, tactical and operational planning. Lead students to develop corporate strategies and relate it to budgeting.	Journals Internet
General Objective: 5.0: Understand impact of Information and Communication Technology on Financial Management Practice.						
15	5.1 Explain the effect of information and communication on financial management practice. <ul style="list-style-type: none"> - e-commerce - e-banking - e-business risk - e-government; etc. 	- Explain information technology.	(1) Overhead Projector. (2) Computer - PC	Express the effect of - e-commerce, e-banking, e-business, e-government - on financial management practice.	Guide students to access: e-commerce e-banking e-business e-government on the internet and discuss the effects on financial management practice	Internet services

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	5.2 Explain the essentials of Financial Management information and reports; <ul style="list-style-type: none"> - economic reality - timing - accuracy etc. 5.3 Explain the implication of uncertainties for reports.					

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

Course: Business Communication II

PROGRAMME: HND Office Technology and Management			
Course: Business Communication II	Code: 412	Credit Hours:	4 hours
Semester: 2	Pre-requisite: Business Communication I	Theoretical:	2 hours/week - 50%
		Practical:	2 hours/week - 50%
<p>Course main Aim/Goal: This course is intended to further improve the student's level of proficiency and competence in language use, consolidate his understanding of the principles and practice of written communication, and mastery of skills in use of English Language in the various professions.</p> <p>General Objectives:</p> <ol style="list-style-type: none"> 1.0 Know how to construct good sentences. 2.0 Know how to reason applying the basic principle of logic. 3.0 Know how to write different types of essay. 4.0 Appreciate literature in English. 5.0 Understand the principles and practice of written communication. 6.0 Comprehend more difficult reading materials. 7.0 Know the procedure for writing project reports. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1.0: Know how to construct good sentences.						
1	1.1 List the different types of sentences.	Explain and illustrate the different types of sentences.	Relevant textbooks in English Grammar.	Construct sentences	Guide and evaluate student's performance.	Relevant textbooks in English Grammar.
2	1.2 Note the parts of sentences.	Explain and illustrate the parts of a sentence.	As in 1.1 above.	Write sentences showing parts.	As in 1.1 above.	As in 1.1 above.
3	1.3 Note various tenses.	Explain and illustrate tenses.	As in 1.2 above	List the various tenses.	Assess students' tenses for improvement.	As in 1.2 above
4	1.4 Analyse types of concord.	Explain concord using suitable examples..	As in 1.3 Above	Apply the rules of concord in sentence construction.	Assess students' sentences for improvement.	As in 1.3
General Objective 2.0: Know how to reason applying the basic principles of Logic.						
5	2.1 Appreciate the concept of logical thinking.	Explain the concept of logical thinking using suitable examples.		Give examples of logical thinking.	Assess the logicity of students' statements.	Relevant textbooks in English Grammar Handouts
6	2.2 Appreciate the principles of logic.	Explain the basic principles of logic such form, validity and argument.		Apply the principles of logic to distinguish facts from opinion.	Assess the logicity of students' statements	
	2.3 Note the premise and its role in coming to conclusion.	Explain the premise as a step towards the conclusion.		Apply the premise as a step toward the conclusion.	Guide the students in the application.	
7	2.4 Note the characteristics of inductive and deductive reasoning.	Differentiate between deductive and inductive reasoning using suitable examples.		Give examples of deductive and inductive reasoning using suitable sentences.	Guide students in their sentences.	

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3.0 Know how to write different types of essays.						
8	3.1 List the different types of essay.	Explain the different types of essay showing the characteristics of each type.	Examples Handouts	Analyse the characteristics of each type of essay.	Guide and correct their defects in their analysis.	Handouts
9	3.2 List the logical orders of presenting different types of essay.	Explain the logical orders of presentation eg. Chronological, spatial, general to -specific, specific-to-general, alternation inductive, deductive, etc.	Model essays from distinguished authors.	Write essays based on the following - expository, augmentative, etc.	Grade students performance using appropriate criteria.	Model essays from distinguished authors.
General Objective 4.0: Appreciate literature in English (Poetry).						
10	4.1 List the genres of literature.	Explain the term literature and list the genres of literature.	Textbooks			
	4.1 Note the terminologies of poetry.	Explain the terminology of poetry eg rhyme, rhythm, enjambment, etc	Textbooks	a. Analyse given poems, identify the terminologies. b. Answer essay questions on poetry.	Guide their performance.	Handouts Selected literature
General Objective 5.0: Understand the principles and practice of written communication.						
11	5.1 List the principles of writing a letter.	Explain the principles of letter writing using suitable examples.	Textbooks			
	5.2 List the components of a business letter.	Explain the components of a business letter.	Samples of different types of business correspondence.	Write following types of letter: Application, appointment, appreciation, collation, query, complaint, congratulation, enquiry, follow-up, introduction, invitation, order, sales, transmittal.	Guide the students in writing the business letters.	Example of written letters handouts
12	5.3 List envelope formats.	List and explain envelope formats eg common format, major parts, return address, postage and mail instructions, notation, address block, zip code..	Examples	Address envelopes using different formats.	Evaluate students production.	Example envelopes

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	5.4 List the major part of a memo	Explain major part of a memo eg confidential notation, headings, message, identification line, enclosure notation, copy-distribution notation, postscript and continuation page heading.	Handouts Textbooks	Write a memo indicating major parts.	Guide the students and assess the correctness of their production.	Handouts
General Objective 6.0: comprehend more difficult reading materials.						
13	6.1 Read passages of expository and argumentative writing.	Explain the sources of difficulty in expository and argumentative writing/passages.	relevant texts.	a. Differentiate between facts and opinion. b. Answer questions on passages read.	Provide appropriate passages.	Argumentative passages, Expositing passages.
General Objective 7.0: Know the procedure for writing project reports.						
14	7.1 List the characteristics of a project report.	Explain the characteristics of a project report, viz part, format, style, etc	Textbooks	Group discussion on characteristics of project report.	Provide materials for group discussion.	Materials and handouts
	7.2 Note the methods of gathering data.	Explain the methods of gathering data from primary and secondary sources.	Textbooks			
15	7.3 Note the procedure for writing a project report.	Explain the procedure for writing a project report.	Textbook Handouts	(a) Select a suitable topic for a project report. (b) Write an outline of a project report. (c) Use reference materials for gathering data. (d) Use appropriate citation and documentation styles. (e) Write a project report.	Guide the students in selecting. Assess the quality of production and provide correction.	Example of project reports Handouts

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

SEMESTER 3

Course: Business Policy and Strategy I

PROGRAMME: HND IN BUSINESS ADMINISTRATION AND MANAGEMENT			
Course: Business Policy and Strategy 1	Code: BAM 411	Credit Hours:	3 hours 3 units
Semester: 3	Pre-requisite:	Theoretical:	2 hours/week - 67%
		Practical:	1 hours/week - 33%
Course main Aim/Goal			
<p>The course is designed to introduce the students to the concepts and problems of business policy to enable him to pool together his learning experience in the separate business fields and utilise this knowledge in the analysis and solution of complex business problems.</p>			
General Objectives:			
<ol style="list-style-type: none">1. Know the nature of policy and strategy in business2. Understand the concept of social responsibility3. Understand the dynamics of the business environment4. Understand the ways of assessing the company's strengths and weaknesses.5. Know how to state the company's strategy6. Understand the impact of personal values in strategy values7. Understand business ethics.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Know the nature of policy and strategy in business						
1-2	1.1. Explain strategy, strategic plan and strategic planning 1.2. Identify the various types of strategies. 1.3. Distinguish between strategy and tactics 1.4. Explain the nature of business policy	Explain strategy, strategic plan and strategic planning Explain the various types of strategy Distinguish between strategy and tactics Explain the nature of business policy	Text books Journals	Use the internet to research different types of mission, and strategy Service and manufacturing industries Use web based information to distinguish strategy and tactics	Directed guidance on web based information Present models of strategy Refer to practical examples And to the case studies	Case Studies www sites company information
General Objective 2: Understand the Concept of Social responsibility						
3-4	2.1 Define social responsibility. 2.2. State the arguments for and against social responsibility 2.3 Explain how a manager can be socially responsible to the society. 2.4. Identify the areas of social responsibility	2.1 Explain social responsibility, its merits and demerits. 2.2. State the arguments for and against social responsibility 2.3 Explain other areas of social responsibility citing specific Show relevant films and give assignment	Textbooks Journals Publications VCR TV Relevant Cassettes	Research social responsibility statements from companies/orgs State the arguments for and against social responsibility	Use of TV and cassettes to consider areas of social responsibility	Web sites and company information Social Responsibility Statements
General Objective 3: Understand the Dynamics of the Business Environment						
5-6	3.1. Explain business environment 3.2. Explain how an organisation is affected by technological, social, political economic changes etc. 3.3. Explain techniques of forecasting changes in the environment. 3.4 Explain the application of forecasting in strategy formulation.	Explain business environment and its effects on the organisation. Explain techniques of forecasting changes in the environment Explain the relevance of forecasting in strategy formulation	Textbooks Journals Publications	Guidance on the application of forecasting in strategy formulation Focus on marketing strategy. Techniques of forecasting changes in the environment	Case studies and internet research to examine the business environment Forecasting demand and market trends etc.	Internet access and use of case studies

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand the Assessment of Strengths and weaknesses.						
7-8	4.1. Explain the factors necessary for the success of a firm in industry 4.2. Explain how opportunities, threats, strengths and weaknesses of a company can be analysed. 4.3. Describe the techniques involved in strategic advantage analysis.	Explain the factors necessary for the success of a firm in an industry Analyse SWOT of a given company. Explain the techniques involved in a strategic advantage analysis Give assessment	Textbooks Management Journals Publications	Guidance on the use of SWOT and the use of strategic advantage analysis.	Case Studies and internet research. Comparison of Products and services to examine strategic advantage Apply SWOT	Internet access and use of case studies
General Objective 5: Know how to state the company's strategy						
9-10	5.1. Explain how to formulate strategy 5.2. Explain the components of strategy. 5.3. Explain types of strategy - growth, turnaround etc.	. Explain the components of strategy 5.2. Explain types of strategy. 5.3. Identify types of strategy formulation	Textbooks Management Journals Publications	Theoretical content		Internet access and use of case studies
General Objective 6: Understand the impact of personal values in strategy values						
11-12	6. Explain Personal Values 6.1. Explain the concept of personal values. 6.2. Explain how personal values affect strategy.	Explain personal values and their impact on strategy formulation.	Textbooks Management Journals Publications	Self Evaluation research t to identify personal values	Self Evaluation Questionnaire Web based research	Internet access and use of case studies
General Objective 7 Understand Business Ethics						
13-15	7.1. Define business ethics 7.2. Explain ethical and unethical practices in business. 7.3. Differentiate between ethics and morality. 7.4. Explain the role of professional bodies in promoting ethical practices 7.5. Explain the role of government in regulating unethical practices	Explain business ethics Explain ethical and unethical practices in business. Differentiate between ethics and morality. Explain the role of government in regulating unethical practices	Textbooks Management Journals Publications	Research Nigerian companies to correlate personal values and strategy Research the ethical standards and practices promoted by the government. Research the ethical practices promoted by the professional bodies.	Academic Research and web based research in relation to business practices	Internet access and use of case studies

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

Course: Managerial Economics I

PROGRAMME:HND BUSINESS ADMIN AND MANAGEMENT			
Course: MANAGERIAL ECONOMICS I	Code: BAM 412	Credit Hours:	3 hours 3
Semester: third	Pre-requisite:	Theoretical: Practical:	2 hours/week - 67% 1 hours/week - 33%
Course main Aim/Goal			
The course is intended to provide the student with the knowledge of managerial economics and it's application in business decisions.			
General Objectives:			
<ol style="list-style-type: none">1. Understand the nature and scope of managerial economics2. Understand the theory of the firm3. Understand demand theory4. Understand production theory5. Understand cost theory			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the nature and scope of managerial economics						
1-3	1.1 Define managerial economics 1.2 Explain the relationship of managerial economics to traditional economics. 1.3 Relate managerial economics to economic theory. 1.4 Explain the relationships of managerial economics to decision making 1.5 Relate managerial economics to business studies.	<ul style="list-style-type: none"> Define managerial economics. Relate managerial economics to other relevant disciplines Explain the role of managerial economics in business decision making.. 	Textbooks	Relate managerial economics to economic theory. Explain the relationships of managerial economics to decision sciences. Relate managerial economics to business studies	Guidance and advice on the role of managerial economics. Question and answers. Reference to the economic aspects of decision making Use of a relevant case study	Internet and web based research. Journals
General Objective 2: Understand the theory of the firm.						
4-6	2.1 Explain reasons for the existence of firms and their functions. 2.2 Explain the objectives and values of the firm. 2.3 Describe the factors that constrain the operation of the firm. 2.4 Explain the limitations of the theory of the firm. 2.5 Explain the theories, nature and functions of profits.	Explain the reasons for the existence and functions of firms. Explain the objectives and values of the firm. Explain the factors that constrain the operations of the firm. Explain the limitations of the theory of the firm. Explain the theories, nature and functions of profits. Use different models to illustrate firm/profits	Textbooks - Graph paper	.Know how to determine the objectives, values, and limitations of the theory of the firm. Know how to determine the theory, nature and functions of points. Give Assignment	Use diagrams to determine the theory of the firm. Use sketches to determine the theories, nature and function of profits.	Graph paper Internet and web based research.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Understand demand theory.						
7-8	<p>3.1. Explain the demand function and demand curve.</p> <p>3.2 Explain the price elasticity of demand and its determinants.</p> <p>3.3 Explain point elasticity, income elasticity, cross elasticity etc.</p> <p>3.4 Explain demand estimation.</p> <p>3.5 Explain demand forecasting.</p> <p>3.6 Apply the techniques in demand estimation and demand forecasting.</p>	<ul style="list-style-type: none"> • Explain, with appropriate diagrams, the demand function and demand curve. • Explain, with appropriate diagrams, price elasticity of demand and its determinants • Explain, citing relevant formulae, point, income, cross etc elasticities. • Explain, with statistical costs, demand estimation. • Explain, using statistical models demand forecasting - time regression etc. • Solve problems involving all the techniques above. • Conduct test. 	<p>- Textbooks</p> <p>- Graph paper</p>	<p>Using appropriate diagrams, know how to determine the demand function, demand curve, elasticities, demand estimates etc.</p> <p>Using appropriate statistical models, determine demand forecasting, regressions etc.</p>	<p>Draw diagram to illustrate the demand function, demand curve, elasticities, demand estimates etc.</p> <p>Develop statistical models to solve problems in demand forecasting, regressions etc.</p>	<p>Graph papers</p> <p>Statistical tables etc.</p> <p>Internet and web based research.</p>
General Objective 4: Understand production theory						
9-11	<p>4.1 Explain production function.</p> <p>4.2 Explain total, average and marginal products.</p> <p>4.3 Explain the law of diminishing returns.</p> <p>4.4 Explain marginal role of technical substitution.</p> <p>4.5 Explain returns to scale.</p>	<p>Explain, using appropriate tools, production function.</p> <p>Illustrate, with the aid of diagrams total, average and marginal products.</p> <p>Explain, with the aid of a diagram, the law of diminishing returns.</p> <p>Explain, with the aid of a diagram,</p>	<p>Textbooks</p> <p>- Graph paper.</p>	<p>Using the appropriate tools, know how to determine production function.</p> <p>Using appropriate diagrams, know how to determine total, average and marginal products.</p> <p>Using appropriate diagrams, know how to determine the law of diminishing, returns, marginal role of technical substitutions, returns to scales etc.</p>	<p>Use appropriate tools to show students how to determine the production function.</p> <p>Draw diagrams to show total, average and marginal products.</p> <p>Draw diagrams to show diminishing returns, marginal role of technical substitution, returns to scales etc.</p>	<p>Graph Sheets</p> <p>Statistical tables etc.</p> <p>Internet and web based research.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
		the marginal role of technical substitution. Explain, with the aid of diagrams, returns to scale. Solve problems involving all of the above.				
General Objective 5: Understand cost theory.						
12-15	5.1 Explain the nature of costs. 5.2 Explain the cost function. 5.3 Explain relevant cost concepts - fixed costs, variable costs, etc. 5.4 Explain relevant cost curves - short-run cost curves, long-run cost curves etc. 5.5 Explain total, average and marginal cost concepts. 5.6 Explain breakeven analysis and operating leverage. 5.7 Explain economies of scale and diseconomies of scale.	<ul style="list-style-type: none"> • Explain implicit and explicit costs. • Explain, with the aid of diagrams the cost functions. • Explain, with the aid of a diagrams, fixed, variable and marginal costs. • Illustrate the relevant cost curves. • Explain, with the aid of diagrams, breakeven analysis and operating leverages. • Explain economies and diseconomies of scale. • Solve problems involving cost curves. • Conduct test. 	<ul style="list-style-type: none"> - Text books - Graph paper 	<p>Using appropriate diagrams, determine the cost function.</p> <p>Using diagrams, know fixed, variable and marginal cost curves.</p> <p>Using diagrams, determine the breakeven point and leverages of a typical business organization.</p>	<p>Use appropriate diagrams to show students how to determine the cost function.</p> <p>Draw diagrams to show the student the different cost curves.</p> <p>Draw diagrams to show the breakeven point, leverages etc. of a typical business organization.</p> <p>Use a business organization from the internet to determine the relevant cost concepts.</p>	Internet and web based research.

ASSESSMENT CRITERIA

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

Course: Entrepreneurship Development

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: ENTREPRENEURSHIP DEVELOPMENT	Code: BAM 413	Credit Hours:	4 hours
Semester: third	Pre-requisite:	Theoretical:	2 hours/week - 50%
		Practical:	2 hours/week - 50%
Course main Aim/Goal			
<p>This course is intended to create awareness in a student and motivate him towards self-employment through the development of personal skills, competencies effectiveness and aptitudes using project based work in an economic setting to set-up and manage a small and medium enterprises successful.</p>			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the history of Entrepreneurship development in Nigeria 2. Understand the need, scope and characteristic of entrepreneurship 3. Understand the various sources of information for entrepreneurship development 4. Appreciate the roles of commercial and development banks in small scale industrial development 5. Understand the functions of various support agencies in small and medium scale industrial development 6. Understand methods of product selection. 7. Understand the activities of different industrial association in relation to entrepreneurship 8. Know self through analysis of strengths, weaknesses, goal-setting and risk-taking behaviour 9. Know the motivational pattern of entrepreneurs 10. Understand the functional areas of business 11. Understand the need for business planning. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the history of entrepreneurship development in Nigeria.						
1-2	1.1 Narrate the Entrepreneurship history in Nigeria. 1.2 Compare entrepreneurship in Nigeria with Japan, India, China, Malaysia, South Korea, etc. 1.3 Explain Nigeria's values and entrepreneurship. 1.4 Describe the role of entrepreneurship in the development of small and medium scale industries	i. Explain Entrepreneurship, its historical development in Nigeria and role in small and medium scale industries. ii. Compare entrepreneurship in Nigeria with other countries of the world - Japan, India, China etc. iii. Show students video film of entrepreneurship development in any of the countries mentioned above: iv. Explain Nigeria's values and entrepreneurship.	- Text books - Journals - Publications - Video Film - TV - VCR	Know entrepreneurship in Nigeria, Japan, India, China, Malaysia, South Korea, etc.	Use web-based information, guide students to explore entrepreneurship in Nigeria. Japan, India, China, Malaysia, South Korea etc.	Computer and accessories Internet facilities Encarta Ref. Library software.
General Objective 2: Understand the need, scope and characteristics of entrepreneurship						
3	2.1 Define entrepreneurship and entrepreneur. 2.2 Define the role and functions of entrepreneurship. 2.3 Identify the entrepreneurial traits. 2.4 Explain entrepreneurial tasks. 2.5 Explain the need for entrepreneurship in national economic development. 2.6 Identify entrepreneurial risks and hazards	i. Explain entrepreneurship and entrepreneur. ii. Explain the functions of entrepreneurship and its roles in national economic development. iii. Explain the various traits of an entrepreneur. iv. Explain entrepreneurial tasks, the inherent risks and hazards. v. Invite a successful entrepreneur to give a talk to students	- Text books - Journals - Publications -Entrepreneur	Know the roles and functions of an entrepreneur Know the need for entrepreneurship in national economic development.	Guide student to research into the roles and functions of an entrepreneur. Invite a successful entrepreneur to give a talk to students on entrepreneurial traits, talks, hazards and the need for entrepreneurship in national economic development.	Visits Publication Text books Entrepreneur Internet and relevant websites
General Objective 3: Understand the various sources of information for entrepreneurship development						
4	3.1 Identify organizations and agencies involved in the promotion and development of entrepreneurship	i. Explain the various organizations and agencies involved in the promotion and development of	- Text books - Journal of Management and	Know the various organizations and agencies involved in the promotion and	Guide students to research to organizations and agencies involved in the promotion and development of	Computer Accessories Internet facility Application

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	3.2 Explain the roles of banks and financial institutions in enterprise creation. 3.3 Describe the contributions of government agencies in sourcing information including patent rights	entrepreneurship. ii. Explain the roles of banks and financial institutions in the creation of enterprises. iii. Explain the contributions of government agencies in sourcing information and protecting enterprises. iv. Give assignment.	Economic Digest Publications.	development of entrepreneurship Know the roles of banks and financial institutions in the creation of enterprises.	entrepreneurship. Use Web-based information to understand the international org. involved in assisting SMEs. Guide student to conduct research to the roles banks and financial institutions in creation and efficient operation of an enterprises.	software Text books Journal.
General Objective 4: Appreciate the roles of commercial and development banks in small scale industries development						
5	4.1 Identify financial institutions involved in entrepreneurship development. 4.2 Describe the assistance provided by commercial banks. 4.3 Explain the roles of development banks in the promotion and development of small and medium scale enterprises (SME's). Describe government policy on financing small and medium scale enterprises (SME's).	i. Explain financial institutions involved in entrepreneurship development. ii. Explain the roles of commercial and development banks in the promotion and development of SME's. iii. Explain government policy on financing SME's	Text books - Journals - Publications	Know the various financial institutions and their roles in the development and promotion of small medium enterprises. Know the government policy on financing small and medium scale enterprises (SME)	Guide student to demonstrate the knowledge of commercial, merchand and development bank in the promotion of small and medium scale enterprises. Guide student to research to Government policies on financing small and medium scale enterprises.	Visitation and research Publications Text Books Computer with internet connection Video and films.
General Objective 5: Understand the functions of various agencies in small and medium scale industries						
6-7	5.1 Identify various support agencies involved in the promotion and development of entrepreneurship. 5.2 Enumerate the functions of support agencies. 5.3 Explain the assistance rendered by Research Institutions/Universities/ Polytechnics/Monotechnics/ Technical Colleges in entrepreneurship development. 5.4 Explain the roles of: Nigerian Export Promotion Council	i. Explain the various support agencies involved in the promotion and development of entrepreneurship and their functions. ii. Explain the roles of research institutes, institutions of higher learning in the development of entrepreneurship. iii. Show a film on Technology Business	Text books - Journals - Publications - TV - VCR - Relevant Video Cassettes.	Know the various support agencies and their functions to the promotion and development of entrepreneurships.	Guide students to research to Research institutions, universities, polytechnics, Nigerian Expert promotion Council NIPC, NERFUND, NDE, IDC etc. Show a film on technology business incubation center.	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	(NEPC) a) Nigerian Investment Promotion Commission (NIPC) b) National Economic Reconstruction Fund (NERFUND) c) National Directorate of Employment (NDE) d) Raw Materials Research and Development Council (RMRDC) 5.5 Industrial Development Centres (IDC) and TBICs in the Promotion and Development of Entrepreneurship	Incubation Centre (TBIC) operation. 1.0 iv. Conduct Test.				
General Objective 6: Understand the methods of Product selection						
8-9	6.1 Explain product selection. 6.2 Explain product selection criteria. 6.3 Identify key factors associated with product selection. 6.4 Describe venture idea generation. 6.5 Describe the steps involved in preliminary screening. 6.6 Evaluate critically, product ideas. 6.7 Explain the different steps in preparing pre-feasibility study. 6.8 Evaluate adequacy of infrastructural facilities for product selection. 6.9 Identify the relevant technology	i. Explain product selection, criteria and factors associated with selection. ii. Explain venture idea generation. iii. Explain critical evaluation of product ideas and steps involved in preliminary screening. iv. Explain steps in preparing pre- feasibility study. v. Explain adequacy of infrastructural facilities for the selected product.	Text books - Journals - Publications	Know product selection, criteria and factors associated with product selection. Know venture idea generation. Know evaluation of product idea and steps in valued in preliminary screening. Know steps in preparing pre-feasibility and evaluate sources and adequacies of input.	Guide students to selection of product using criteria and factors associated with product selection. Guide students to prepare a pre-feasibility of a given product and evaluate the viability, methodology and cost benefit analysis. Use web-based information to generate venture idea on exportable product.	Computer with accessories and internet connection. Application packages Visitation and research Publications Journal Text books Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>available for the selected product.</p> <p>6.10 Evaluate sources and adequacy of raw materials for a selected product.</p> <p>6.11 Explain effects of government policy and regulations on the selected product.</p> <p>6.12 Identify legal aspects of business in product selection.</p>	<p>vi. Explain availability of relevant technology for the selected product.</p> <p>vii. Explain sources and adequacy of raw materials.</p> <p>viii. Explain effects of government policy and regulation on the selected product..</p> <p>ix. Explain legal aspects of business on the selected product.</p>				
General Objective 7: Understand the activities of different Industrial Associations in relation to entrepreneurship						
10-11	<p>Describe the roles of National Association of Small Scale Industrialists (NASSI) in entrepreneurship.</p> <p>7.2 Describe the roles of National Association of Small and Medium Entrepreneurs (NASME).</p> <p>7.3 Describe members of the Nigerian Association of Chambers of Commerce, Industry Mines and Agriculture (NACCIMA).</p> <p>7.4 Describe the roles of the Nigerian Association of Chambers of Commerce, Industry Mines and Agriculture (NACCIMA).</p> <p>7.5 Explain the roles of Manufacturers Association of Nigeria (MAN) in the development of Small and Medium Scale Enterprises (SME's).</p> <p>7.6 Explain the activities of N.E.C.A and its roles in industry.</p>	<p>Explain NASSI and its roles in entrepreneurship development.</p> <p>Explain NASME and its roles in entrepreneurship development.</p> <p>Explain City, States and bi-lateral chambers of commerce and industry and their roles in entrepreneurship development.</p> <p>Explain NACCIMA and its role in entrepreneurship development.</p> <p>Explain MAN and its roles.</p> <p>Explain Nigerian Employers Consultative Association (N.E.C.A). and its roles.</p>	<ul style="list-style-type: none"> - Text books - Journals - Publications 	<p>Know the various Association and their roles to promotion and Development of entrepreneurship</p>	<p>Guide students to research to NASSI, NASME, NACCIMA, CHAMBER of COMMERCE, MAN, NECA and demonstrate knowledge of their roles and functions to entrepreneurship. Use Web-based information to compare the services of Chambers of Commerce in UK, USA, ASIA etc. Carry out an excursion to a recognized trade fair closest to you.</p>	<p>Internet and relevant websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 8: Know self through analysis of strength, weakness, goal setting and risk taking behaviour.						
12	<p>8.1 Explain the following terms:</p> <p>a) Data collection about self. b) Who am I (personal efficacy) c) Rating of concepts d) Self Knowledge.</p> <p>8.2 Define individual life goal and link it to entrepreneurship.</p> <p>8.3 Identify the strengths and weaknesses in 8.2 above.</p> <p>8.4 Carry out a Ring TOSS Game.</p> <p>8.5 Explain the behavioural pattern observed in 8.4 above on:</p> <p>a) Moderate risk taking. b) Goal setting c) Learning from feed back d) Taking personal responsibility</p> <p>Confidence and self reliance</p>	<p>Explain the term:-</p> <p>- Data collection about self - Personal efficacy - Rating of concepts - Self knowledge</p> <p>Explain individual life goal of entrepreneurship, their strengths and weaknesses. Explain Ring TOSS Guide students to carry out a Ring TOSS Game. Explain the behavioural pattern observed in a Ring TOSS Game:</p> <p>- Moderate Risk Taking - Goal Setting - Learning from feed back - Taking personal responsibility</p> <p>Confidence and self-reliance</p>	<p>Text books - Journals - Publications</p>	<p>Know self on entrepreneurship development and promotion</p>	<p>Guide students to demonstrate knowledge of themselves, goals, entrepreneurship strength and weakness. Give practical assignments to student on personal efficacy, goals - link to entrepreneurship strength and weakness. Use web-based information to carry out simulation business games. Guide student to observe the pattern on:</p> <p>- Risk Taking - Goal Setting etc.</p>	<p>Computer and accessories with internet connection Visitation and research Internet and relevant websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 9: Know the motivational pattern of entrepreneurs						
13	9.1 Define motivation 9.2 List the objectives of motivation 9.3 Identify barriers to motivation and achievement. 9.4 Analyse motive strength (from TAT scores) by: a) Locating achievement agencies Intensity of motives.	i. Explain motivation, its objectives, merits and demerits. ii. Carry out analysis on motive strength (from TAT scores) by: - Locating achievement Imageries - Intensity of motives iii. Give assignment	- Text books - Journals - Publications	Know Thematic Appreciation Test (TAT)	Guide student to carry-out Thematic Application Test (TAT) on a related case study model.	Formulated case study. Journal Publication Text Books. Internet and relevant websites
General Objective 10: Understand the functional areas of business						
14	10.1 Explain basic management concepts and functions. 10.2 Describe human capital function in small enterprise. 10.3 Identify the sources of finance and financial needs. 10.4 List the books of accounts necessary for operation of small enterprises. 10.5 Identify the financial regulations and taxes affecting small enterprise operation. 10.6 Explain the significance of insurance coverage for small enterprise. 10.7 Describe the role of marketing in a small enterprise development. 10.8 Explain the importance of marketing mix to the growth and	Explain basic Management concepts and functions. Explain the basic functions of personnel in a small enterprise. Explain sources of finance and financial needs for a small enterprise. Explain books of accounts necessary for operation in a small enterprise concern. Guide students to prepare simple formats of prime books of accounts. Explain financial regulations and taxes affecting operations of small enterprises. Explain significance of	Text books - Journals - Publications Text books - Journals - Publications	Know the concepts and basic functions of management and personnel. Know books of accounts necessary for the operation of small enterprises. Know financial regulations and relevant taxes Know marketing, product planning and control, maintenance, etc.	Guide students to research to functional areas of business. Use web-based information to explore E-business, E-commerce and other processes of trading and doing business on internet Guide students to prepare prime books of Account using appropriate DBASE. Give practical assignment to students on the functional areas of business and their various roles to enterprise.	Computer with accessories and internet connection. Application packages. Prime Books of Accounts. Text Books and publication. Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>expansion of a small enterprise. 10.9 Explain the roles and functions of the following:-</p> <ul style="list-style-type: none"> a) Product Planning and Control b) Production Forms and Techniques c) Factory and facilities layout d) Work Process <p>10.10 Explain the importance of quality control and production standards. 10.11 Explain the need for maintenance management with special reference to:</p> <ul style="list-style-type: none"> a. Routine maintenance b. Scheduled Maintenance c. Spare parts management and control <p>Preventive Maintenance</p>	<p>insurance coverage for small enterprises. Explain the role of marketing and importance of marketing mix to the development and growth of a small enterprise. Explain the roles and functions of:</p> <ul style="list-style-type: none"> - Product Planning and control. - Production forms and Techniques - Factory and facilities layout - Work Process. <p>Explain importance of Quality control and production standards. Explain need for maintenance management with special reference to:</p> <ul style="list-style-type: none"> - Routine maintenance - Scheduled maintenance - Preventive maintenance - Spare parts management and control. <p>xii. Invite a successful entrepreneur to give a talk to students.</p>				

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 11: Understand the need for business planning						
15	12.1 Identify a viable business opportunity based on a) Demand b) Availability of resources c) Import substitution d) Export oriented products 11.2 Explain the different steps in preparing a preliminary project report. 11.3 Formulate a bankable project report. 11.4 Analyse a sample project report.	Explain viable business and business opportunities based on: - demand - availability of resources - import substitution - export oriented products ii. Explain different steps in preparing a preliminary project and bankable project report. iii. Guide students to prepare a preliminary project report.	Text books - Journals - Publications	Know a viable business opportunity. Know the different steps in preparing preliminary project report. Know a bankable project report.	Guide students to prepare a feasibility study, using application softwares. Guide students to prepare: A bankable project report and analyse the Technical operational economic viability Methodology Cost benefit analysis on equipments, dev., cost, running cost.	Computers and application software Text books Journals Publications Visitation and research.

ASSESSMENT CRITERIA			
Coursework 40%	Course test 20%	Practical 40%	Other (Examination/project/portfolio) %
Competency: On completing the course, the student should be able to understand/estimate/define/etc....			

Course: Industrial Relations

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: INDUSTRIAL RELATIONS	Code: BAM 414	Credit Hours:	3 hours
Semester Third	Pre-requisite:	Theoretical: Practical:	2 hours/week - 67 % 1 hours/week - 33 %
Course main Aim/Goal			
<p>This course is intended to give the student an understanding of the dynamics of industrial relations, organizational processes and the legal requirements of industrial relations.</p>			
General Objectives:			
<ol style="list-style-type: none"> 1. Know what Industrial relations is. 2. Understand the historical development, structure, role and functions of Trade Union and Employers Association. 3. Know the causes, the nature and the resolutions Industrial. Conflicts in Nigeria 4. Understand the importance and services of collective bargaining. 5. Understand the dev. Of various forms of job regulations 6. Know earnings and their determination. 7. Understand what collective bargaining is. 8. Understand Trade Unions democracy 9. Understand the rationale for and the nature of state intervention in industrial relation. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Know what industrial relation is.						
1-2	1.1 Define industrial relations. 1.2 Explain the scope of industrial relation as a discipline. 1.3 State the theoretical framework of industrializations. 1.4 Distinguish between the concept of industrial relations, labour management and human capital management.	Ex[plain industrial relations and its scope as a discipline. Differentiate the following concepts:- Industrial relations, labour management relations and human capital management. Explain the theoretical framework of industrial relations	Text Books - Journals.	Explain the scope of industrial relation as a discipline Distinguish between the concept of industrial relations, labour management and human capital management.	Guide student and provide advice on the role of industrial relations and the distinction between HCM and IR. Questions and Answers Case Study	Internet and relevant websites
General Objective 2: Understand the historical development, structure, role and functions of Trade Unions and Employers Associations						
3-4	2.1. Explain the theories of trade unionism. 2.2 Explain the history, purpose, structure and types of industrial unions. 2.3 State the procedure for registration and recognition of trade unions in Nigeria. 2.4 Describe the growth and roles of Nigerian Labour Congress in industrial relations. 2.5 Describe the role of NLC's full time officials at national, state and local levels. 2.6 Describe the constitution of the NLC. 2.7 Describe employers associations, their development, objectives and structure.	Explain the theories of trade unions. Explain the history, purpose, structure and types of industrial unions in Nigeria.. State the procedure for registration and recognition of trade unions in Nigeria. Describe the growth and role of NLC in labour relations. Describe the role of NLC's full time officials at the three levels of government. Describe the constitution of NLC. Describe employers associations, their development, objectives and structure.	- Text Books - Articles. - Publication - NLC act - NLC constitution	.Describe the constitution of NLC. Explain the history, purpose, structure and types of industrial unions. State the procedure for registration and recognition of trade unions in Nigeria. Describe the growth and roles of Nigerian Labour Congress in industrial relations.	Present the constitution and highlights its major features. Advise students about the development of trade unions and employer associations Questions and Answers	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Know the causes, nature and the resolution of industrial conflict in Nigeria						
5-6	<p>3.1 Identify the nature and causes of industrial conflicts in Nigeria.</p> <p>3.2 Define the following concepts, strikes, sit-in, Go slow, work to rule etc.</p> <p>3.3 Analyse major contemporary industrial dispute in Nigeria.</p> <p>3.4 Define conciliation and arbitration.</p> <p>3.5 Identify the nature and scope of Nigerian industrial court</p>	<p>Explain the nature and causes of industrial conflicts in Nigeria.</p> <p>Explain the following concepts: strikes, sit-in, Go slow, work to rule etc.</p> <p>Analyse major contemporary industrial disputes in Nigeria.</p> <p>Describe conciliation and arbitration and how they take place.</p> <p>Describe the nature of Nigerian industrial court.</p> <p>Give assignment.</p>	Text Books Journals	<p>Identify the various industrial disputes that have accrued in Nigeria and how they were settled.</p>	<p>Use a case to demonstrate an industrial dispute.</p> <p>Guide students to develop a role play exercise based on a serious industrial dispute.</p> <p>Film the resulting negotiations and the resolution of the dispute</p> <p>Show the functioning of the Nigerian Industrial Court.</p> <p>Give assignment.</p>	Internet and relevant websites
General Objective 4: Understand the importance and techniques of collective bargaining						
7-8	<p>4.1 Explain collective bargaining, its scope, types and processes.</p> <p>4.2 Distinguish the following: union officials:- steward, members, managerial bargainers.</p> <p>4.3 Identify the stages of compromise, adjournment, reporting back, developing a presentable package in bargaining etc.</p> <p>4.4 Explain the following terms: power, flexibility, marked influence etc.</p> <p>4.5 Explain the role of Joint Industrial Council and that of the government.</p>	<p>Explain collective bargaining, its scope, types and processes.</p> <p>Distinguish the following: union officials, steward etc.</p> <p>Describe the stages of compromise, adjournment and reporting back etc.</p> <p>Explain power, flexibility and marked influence.</p> <p>Explain the role of JIC and that of government.</p> <p>Show a relevant film on government/labour negotiation at a round table on specific issue.</p>	Text Books Journals TV VCR Video Film	<p>Use a hypothetical case to illustrate how collective bargaining is done using appropriate guidelines.</p> <p>Identify the functioning of joint industrial council and that of the government</p>	<p>Guide the students in achieving the learning outcomes.</p> <p>Continue the role play exercise to incorporate new demands from the trade unions and apply principles of power and flexibility.</p> <p>Apply the role of JIC to resolve complex problems.</p>	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 5: Understand the development of various forms of job regulations						
9-10	5.1 Explain the nature, purpose, growth organization, subject, methods and machinery of joint consultation. 5.2 Distinguish between joint consultation and collective bargaining.	i. Explain the nature, purpose, growth, organization, subject, methods and machinery of joint consultation. ii. Differentiate between joint consultation and collective bargaining.	Text Books Journals	Participate actively in a hypothetical case used in demonstrating joint consultation and collective bargaining.	Formulate a hypothetical case study from the internet. Guide students adequately to participate or use a management film to illustrate.	Internet and relevant websites
General Objective 6: Know earnings and their determination						
11	6.1 Identify the types of wages payment system. 6.2 State the methods of determining wages - direct negotiation, collective bargaining, statutory procedure, wage councils and minimum wage legislation.	i. Describe the types of wage payment system. ii. Explain methods of determining wages by direct negotiation and collective bargaining.	Text Books Circulars	Identify various wage payment systems in existence. Establish how they have been determined.	Provide circulars, government gazettes relating wage negotiation and determination. Guide students to use the resources.	Internet and relevant websites
General Objective 7: Understand productivity bargaining process.						
12	7.1 Define productivity bargaining. 7.2 Identify the nature, scope and characteristics of productivity bargaining.	i. Explain productivity bargaining. ii. Explain the nature, scope and characteristic of productivity bargaining. iii. Give test.	Text Books	Explain the nature, scope and characteristic of productivity bargaining. Give test.	Use the case study to develop questions and answers. Group work to deal with case study issues	
General Objective 8: Understand trade union democracy						
13	8.1 Define industrial democracy. 8.2 Explain the role of trade unions in an industrial setting.	i. Explain the principles of industrial democracy. ii. Explain the role of trade unions in an industrial setting	Text Books	Use Web based information to get the ideas of trade union in other countries and compare that with what is available in Nigeria.	Guide the students to achieve the learning outcome.	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 9: Understand the rationale for and the nature of state intervention in industrial relations						
14-15	9.1 Explain the role of the state in industrial relations. 9.2 Explain the trend of government labour policy. 9.3 Explain the rationale for state intervention. 9.4 Identify the machinery for state intervention. 9.5 Explain the industrial relation laws existing in Nigeria	Describe the role of the state in industrial relations. Explain the rationale for state intervention. Explain the trend of government labour policy. Describe the machinery for state intervention.	Text Books	Identify government labour policies. Describe how government intervenes in labour matters. Identify industrial relation laws.	Use a management film or a case to demonstrate how government has intervened in labour matters. Guide the students to provide industrial laws available in Nigeria. Give test.	Internet and relevant websites

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

Course: Marketing Management

PROGRAMME: HND IN Business Administration and Management			
Course: Marketing Management	Code: MKT 415	Credit Hours:	3 units 3 hours
Semester: third	Pre-requisite:	Theoretical: Practical:	2 hours/week - 67% 1 hours/week - 33%
Course main Aim/Goal			
<p>To develop the skills of managing and planning marketing, sales and market research. To develop an understanding of international marketing at a strategic level. To understand and apply the principles and practices of international marketing.</p>			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the marketing process. 2. Understand and apply the marketing planning process in a business organisation. 3. Know how to manage sales - to set targets, objectives and to understand the use of marketing information for decision making and sales forecasting. 4. Understand the processes and principles of managing a promotion campaign 5. Know how to formulate and apply a marketing and communications mix. 6. Identify and evaluate market research techniques. 7. Understand and apply the principles and practices of international marketing 8. Know how to carry out a competitor analysis. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the Process of Marketing						
1-2	1.1. Define marketing and explain the changing emphasis of marketing 1.2. Understand the key concepts of marketing 1.3. Identify the role of a marketing audit, environmental analysis and SWOT analysis. 1.4. Understand the importance of buyer behaviour. 1.5. Define market segmentation and the choice of segments.	Understand the key concepts of marketing Identify the role of a marketing audit, environmental analysis and SWOT analysis. Understand the importance of buyer behaviour. Define market segmentation and the choice of segments.	Textbooks Journals	Identify the role of a marketing audit, environmental analysis and SWOT analysis. Understand the importance of buyer behaviour. Define market segmentation and the choice of segments.	Guide the students in developing an environmental analysis, audit and SWOT analysis. Refer to case study and working in groups answer the specific tasks.	Internet and Relevant Websites Case Study
General Objective 2: Understand Marketing Planning						
2-3	2.1. Setting marketing objectives 2.2. Understand test marketing and managing new product development. 2.3. Know pricing techniques and cost - based v market oriented pricing. 2.4. Use of Ansoff matrix in NPD and meeting customer needs 2.5. Identify factors affecting the effective implementation of marketing plans ie. Barriers and how to overcome them.	Setting marketing objectives Understand test marketing and managing new product development. Know pricing techniques and cost - based v market oriented pricing. Use of Ansoff matrix in NPD and meeting customer needs	Textbooks Journals	Guide Students on setting marketing objectives Pricing Policy and market segmentation Use of Ansoff Matrix	Using previous case study and working in the same groups set marketing objectives and devise a pricing policy. Recognise market segments	Internet and Relevant Websites Case Study
General Objective 3: Understand the Principles of Sales Management						
4-6	3.1. Explain the relationship between sales, marketing and corporate objectives. 3.2. Identify the use of sales forecasts and the setting of sales objectives. 3.3. Explain the organisation of sales activities 3.4. The recruitment, motivation and training of sales staff. 3.5. Explain the use of sales strategies and campaigns.	Identify the use of sales forecasts and the setting of sales objectives. Explain the organisation of sales activities The recruitment, motivation and training of sales staff. Explain the use of sales strategies and campaigns.	Textbooks Journals	Explain the organisation of sales activities The recruitment, motivation and training of sales staff The use of sales strategies and campaigns.	Advise students about recruiting, motivating and organising sales staff. Role play exercise to develop a team for a sales campaign. The use of sales targets.	Internet and Relevant Websites Case Study

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: The Role of Marketing Communications						
7-9	4.1. Explain the purpose and objectives of advertising. 4.2. Identify the elements of marketing/promotional mix. 4.3. Explain the role of IT and the internet 4.4. Explain current trends in advertising and promotion. 4.5 Identify the key elements of a marketing strategy.	Explain the role of IT and the internet Explain current trends in advertising and promotion. Identify the key elements of a marketing strategy.	Textbooks Journals	Explain the role of IT and the internet Explain current trends in advertising and promotion. Identify the key elements of a marketing strategy.	Guide students on the use of relevant marketing websites and the importance of IT. Using the outcome of previous plans and sales campaigns - groups to develop a marketing strategy	Internet and Relevant Websites
General Objective 5: The Use and Management of Market Research						
10-12	5.1. Explain issues relating to the use of primary and secondary data sources. 5.2. The reliability and validity of research techniques. 5.3. Explain the techniques of evaluating market research findings. 5.4. Sources of competitor data. 5.5. Explain techniques of competitor analysis.	The reliability and validity of research techniques. Explain the techniques of evaluating market research findings.	Textbooks Journals	The reliability and validity of research techniques. Explain the techniques of evaluating market research findings.	Guide students on the use of market research and the methods of evaluating research findings. Consultancy issues and questions concerning market research	Internet and Relevant Websites
General Objective 6: The Principles and Practices of International Marketing						
13-15	6.1. Identify the key characteristics of the international marketing environment. 6.2. Explain market entry strategies. 6.3. Explain sources of data and the importance of cross cultural issues in marketing. 6.4. Understand the international marketing mix 6.5. Explain the use of tariffs, quotas and restrictive practices.	Explain market entry strategies. Explain sources of data and the importance of cross cultural issues in marketing. Understand the international marketing mix Explain the use of tariffs, quotas and restrictive practices.	Textbooks Journals	Explain market entry strategies. Explain sources of data and the importance of cross cultural issues in marketing. Understand the international marketing mix	Advise students on market entry strategies and cultural issues. Working in pairs to examine different countries using relevant websites	Internet and Relevant Websites Case Study Oral presentation of findings

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

Course: Small Business Management

PROGRAMME: ND BUSINESS ADMIN AND MANAGEMENT			
Course: SMALL BUSINESS MANAGEMENT	Code: BAM 418	Credit Hours:	4 hours 3
Semester: THREE	Pre-requisite:	Theoretical:	2 hours/week - 50 %
		Practical:	2 hours/week - 50 %
Course main Aim/Goal			
To provide the student with the basic knowledge on the various tools used in the management of small-scale businesses.			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the nature of small-scale enterprises. 2. Understand the legal framework for small-scale enterprises. 3. Understand the role of governments in small-scale enterprises in Nigeria 4. Understand Business plan for a small-scale business enterprise. 5. Understand marketing management in a small business enterprise 6. Understand the general concept of production management 7. Know human capital needs for an enterprise 8. Understand the financing of small business enterprises 9. Understand financial management in a small business enterprise 10. Understand credit control in small business enterprises. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the nature of small scale enterprises.						
1-2	1.1 Define the range and scope of a small business. 1.2 Explain the importance of a small business. 1.3 Describe the problems associated with small business operations. 1.4 Describe types of businesses that could be run on a small scale. 1.5 Describe the merits and demerits of being self-employed 1.6. Identify the starting problems and signs of failure of a small business	i. Explain range, scope and importance of a small scale business. ii. Explain types of businesses that could be run on small scale, their associated problems and signs of failure during operations. iii. Explain wage employment and self employment. iv. Explain the merits and demerits of self employment.	Text Books - Journals - Publications	Explain range, scope and importance of a small scale business. ii. Explain types of businesses that could be run on small scale, their associated problems and signs of failure during operations.	Select a small business enterprise and indicate its signs of success and failures. Use case studies based on local organizations.	Internet and relevant websites Guest speaker on small businesses
General Objective 2: Understand the legal framework for small scale business						
3	2.1 Explain the types of business organization. 2.2 Identify the legal form of business. 2.3 Describe the environmental factors of business - law of sales, licenses, failure signs, etc. 2.4 Explain regulatory status and formation of small business.	i. Explain the types of business organization ii. Explain legal formation and regulatory status of small business. iii. Explain environmental factors of business.	Text Books - Journals -Publications	Explain legal formation and regulatory status of small business. Explain the environmental factors of business.	Use CAMB to explain the regulatory frame work of small business. Group work to set up a small business - realistic scenarios Use of relevant documentation taken from the internet.	Internet and relevant websites
General Objective 3: Understand the role of government in small scale enterprises in Nigeria						
4-5	3.1 Explain government policies for small enterprises development. 3.2 Explain the effects of government policies on direct and indirect	Explain government policies for small enterprises development and effects of the policies on direct and indirect assistance to these enterprises. ii. Explain the following institutions and their roles in promoting small scale enterprises.	Text Books - Journals - Publications	Identify government policies and their effects on small scale business. Identify and explain	Evaluate the contributions of the promoting bodies (IDC, NASA, NERFUND, NDE, NAPEP etc to the growth of small business in	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>assistance to small businesses</p> <p>3.3 State the role of the following institutions in promoting small enterprises</p> <p>a) Industrial Development Centre (IDC)</p> <p>b) State Ministries of Commerce and Industries.</p> <p>c) State Export Promotion Committees.</p> <p>d) Centre for Management Development (CMD)</p> <p>e) National Directorate of Employment (NDE)</p> <p>f) NAPPEP</p> <p>g) CIRD</p> <p>h) NERFUND</p> <p>i) NACRDB, NEPC</p> <p>3.4 NASSI, NASME, etc</p>	<p>- IDC, State Ministries of Commerce, State Export Promotion Committees, CMD, NDE, NAPPEP, CIRD</p> <p>NERFUND NACRDB, NEPC NASSI, NASME, etc</p> <p>iii) Give assignment</p>		<p>beneficiaries of the bodies. Promotion SME in Nigeria.</p>	<p>Nigeria.</p>	

		Theoretical Content			Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources	
General Objective 4: Understand business plan for a small business enterprise							
6	4.1 Explain business plan. 4.2 Explain the purpose of business plan 4.3 Identify the components of a business plan from project development up to project cost. 4.4 State the necessary steps in carrying out financial analysis and planning for a small business 4.5 Compare personal goal and business goals. 4.6 Identify influences of family goals in business goals	i. Explain business Plan, its purpose and components from project development to project cost. ii. Explain steps in carrying out financial analysis and planning for a small business. iii. Explain personal goals and business goals. iv. Explain influences of family goals an business goals. v. Invite a successful entrepreneur to give a talk. vi. Conduct a test.	Text Books - Journals - Publications - Entrepreneur	Identify business plan. Identify how to plan in small business. Formulate a business plan for a particular project.	Use Web based information to determine a plan for a business proposal. Working in pairs to develop a relevant business plan. Refer to business planning information on the internet Presentations of the plans and justification of the goals	Internet and relevant websites	
General Objective 5: Understand marketing management in small business enterprises							
7	5.1 Understand the basic concept of marketing. 5.2 Identify the steps in conducting market surveys to determine demand and supply for particular products. 5.3 Identify markets for specific products. 5.4 Identify channels of distribution for a selected product or service. 5.5 Explain the promotional and sales activities for a selected product or service Explain appropriate pricing strategies	Explain basic concepts of marketing. ii. Explain steps in conducting marketing survey to determine demand and supply for particular products. iii. Explain how to identify markets for specific products. iv. Explain channels of distribution for a selected product or service. v. Explain promotional and sales activities for a selected product or service vi. Explain appropriate pricing strategies	- Text Books - Journals - Publications - Product Posters	Identify the process of conducting a marketing survey. Identify appropriate training strategies for products produced on a small scale.	Use internet to identify the marketing needs of small business enterprises.	Internet and relevant websites	

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 6: Understand the general concepts of production management						
8-9	6.1 Explain the basic concepts of production 6.2 Explain choice of appropriate technology 6.3 Identify types and sources of machinery and equipment. 6.4 Explain the installed capacity. 6.5 Explain the utilized capacity. 6.6 Identify sources of raw materials. 6.7 Describe factory location and factors in the selection of site. 6.8 Describe factory layout. 6.9 Explain plant and machinery maintenance. 6.10 Explain Plan and scheduling. 6.11 Explain quality control issues. 6.12 Explain factory safety measures. 6.13 Identify problems of production in the Nigerian situation. 6.14 Explain how to cope with production problems in Nigeria.	i. Explain the basic concepts of production ii. Explain choice of appropriate technology iii. Explain types and sources of machinery and equipment, their installed and utilized capacity. iv. Explain sources of raw materials. v. Explain factory location, its layout and safety measures. vi. Explain Plant and machinery maintenance. vii. Explain plan and scheduling. viii. Explain quality control. ix. Explain problems of production in the Nigerian situation and how to cope with them. x. Organise a field trip to a successful small business establishment.	- Text Books - Journals - Publications - Business establishment	Identify appropriate technology for different types of SME. Identify sources of machinery and material from the internet. Identify appropriate locations and their problems for SMES	Use web based information to identify appropriate technology And machinery. Case Study on the location of industry and factory layout Group work and reference to relevant web sites	Internet and relevant websites
General Objective 7: Know human capital needs for an enterprise						
10-11	7.1 Identify human capital needs for an enterprise. 7.2 Explain recruitment procedures.	i. Explain human capital management and its needs for small business enterprises. ii. Explain recruitment procedures iii. Explain need for training of workers.	- Text Books - Journals - Publication - Cardboard	Identify the recruitment compensation and training procedures of	Guide students to prepare organizational charts for SME and how to forecast their	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	7.3 Explain need for training of workers. 7.4 Explain how to motivate workers. 7.5 Explain how to compensate workers. 7.6 Explain organization of work force, organizational chart. 7.7 Explain problems of human capital management in small business enterprises. 7.8 Explain how to cope with the problems of human capital management.	iv. Explain how to motivate. and compensate workers v. Explain organization of work force. vi. Guide students to prepare organizational, chart for a small business enterprise. vii. Explain problems of human capital management in small business enterprises and how to cope with them.		workers in SMES. Identify problems of human capital management and how to solve them in SMEs	employment needs.	
General Objective 8: Understand the financing of small business enterprises						
12	8.1 Estimate the capital needs of a selected small business. 8.2 State sources of finance for small business. 8.3 Explain the roles of specialized institutions in financing small businesses. 8.4 Explain how to source short-term and long-term credits 8.5 Explain the various reasons for borrowing. 8.6 Describe costs of borrowing with some examples. 8.7 Explain how to approach lenders. Explain reasons for financial plans.	i. Explain sources of capital and how to estimate needed capital for a small business. ii. Explain short-term and long term credits and their sources. iii. Explain the roles of specialized institutions in financing small businesses in the areas of: a) Provision of SME equity. b) Provision of term loan opportunities for SMEs investment schemes. c) Provision of working capital facility for SMEs d) Financing SMEs through leasing. e) Financing SMEs for non-oil export. f) Financing SMEs through the capital market. g) General	- Text Books - Journals - Publications	Prepare a financing plan. Identify various sources of funds and their costs. Describe how to approach tenders.	From one the beneficiaries of the institutions handling SME, describe the learning outcomes.	Internet and relevant websites

Theoretical Content			Practical Content			
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
		<p>requirements/conditions for market financial assistance to SMEs</p> <p>iv. Explain various reasons for borrowing. v. With some examples, explain cost of borrowing. vi. Explain reasons for financial plan and how to approach a lender</p>				
General Objective 9: Understand financial management of small business enterprises						
13-14	<p>Explain the need for sound financial management in small business.</p> <p>9.2 Prepare the basic financial records required for small business enterprises and their operation.</p> <p>9.3 Explain preparation of key financial statements - cash flow, profit and loss account and balance sheet.</p> <p>9.4 Explain preparation of depreciation schedule.</p> <p>9.5 Explain how to determine gross margin and net profit.</p> <p>9.6 Explain preparation of loan repayment schedule (AMORTIZATION)</p> <p>9.7 Explain how to determine break-even-point (BEP).</p> <p>9.8 Explain problem of financial management in small enterprises.</p>	<p>i. Explain the need for sound financial management in small businesses</p> <p>ii. Explain basic financial records</p> <p>iii. Explain key financial statements.</p> <p>iv. Explain depreciation.</p> <p>v. Explain gross margin and net profit and break-even-point (BEP).</p> <p>vi. Explain the various types of loan repayment and their application.</p> <p>vii. Guide students to prepare a depreciation schedule for a selected business, extract its cash flow, profit and loss and balance sheet to determine its break -even- point, gross margin and net profit.</p> <p>viii. Explain problems of financial management in small enterprises.</p>	<p>Text Books</p> <ul style="list-style-type: none"> - Journals - Publications - Formats of Prime books of accounts. 	<p>Describe the various records require to operate SME's</p> <p>Describe key financial statements and how to prepare a depreciation schedule.</p> <p>Use appropriate application packages to do amortization.</p>	<p>Guide students to prepare the records, extract key financial statements to determine BEP, loss or gain.</p>	<p>Internet and relevant websites</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 10: Understand credit control in small business enterprises						
15	Explain credit control 10.2 Explain the various steps in extending credits to customers. 10.3 Identify sources of information on credits. 10.4 Explain consumer credit and credit cards. 10.5 Explain reasons for credits to small business enterprises. 10.6 Identify cost of credit	i. Explain credit control ii. Explain the 3c's of credit (character, capacity and condition). iii. Explain where and how to get information on credits. iv. Explain consumer credit and credit card. v. Explain reasons for credit to small business enterprises and their costs. vi. Conduct a test.	- Text Books - Journals - Publications	Identify how credits can be extended to a small business man, sources and costs of the credits (s) Identify credits cards and reasons for credits	Identify the CS of credit. Use internet to get information on credits	Internet and relevant websites

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

Course: Management Accounting I

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: MANAGEMENT ACCOUNTING I	Code: ACC 415	Credit Hours:	60 hours
Semester: THIRD SEMESTER	Pre-requisite:	Theoretical: Practical:	2 hours/week - 50% 2 hours/week - 50%
<p>Goal: To develop in the student the analytical and critical skills required to be able to devise indicators of performance, measure and evaluate management performance and provide accounting data for management control and decision making.</p> <p>GENERAL OBJECTIVES:</p> <p>On completion of this course, the student should be able to:</p> <ul style="list-style-type: none"> 1.0 Understand Management Accounting Theories and practices. 2.0 Understand Planning and Control Theory in Accounting. 3.0 Understand Budgets and Budgetary Control. 4.0 Understand Standard Costing Technique and Variance Accounting. 5.0 Know modern approach to Variance Accounting. 6.0 Know Cost and Profit Variances. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand Management Accounting Theories and practices.						
1-3	1.1 Define Management Accounting. 1.2 Explain the development of accounting thoughts that led to the emergence of management accounting. 1.3 State the purpose of management accounting. 1.4 Describe the status of management accounting department in an organization. 1.5 Distinguish between management accounting and financial accounting.	- Introduce the subject of management accounting using an organizational chart.	Overhead Projector Chart	Write on the objective management accounting, its scope and status in an organisation. Differentiate between the functions of management accounting and financial accounting.	Lead the students to draw an organisation chart depicting management accounting theory and practice.	Overhead projector Charts
General Objective 2: Understand Planning and Control Theory in Accounting.						
4-6	2.1 Define Planning and Control. 2.2 Explain Planning, Control and decision making functions of Management. 2.3 List the accounting information requirements for planning, control and decision-making. 2.4 Explain feedback open and close loop control system. 2.5 State different types of standards. 2.6 Explain the Principles, Procedures and the Practice of Setting Performance Standards. 2.7 Explain the effects of learning curve on standard setting. 2.8 Explain the behavioural aspects of standard costing and budgeting.	- Demonstrate the Planning and Control functions in Management - Illustrate standard setting through appropriate examples. - Show the effect of learning curve on standard setting graphically.	Overhead Projector Worked examples Graphs	Describe planning, control and decision making functions of management. State the effects of learning curve on standard setting.	Guide students in recognising planning, control and decision making process. Show effect of learning curve on standard setting graphically.	Overhead projector Graphs

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Understand Budgets and Budgetary Control.						
7-9	<p>3.1 Describe the concepts and practice of budgeting.</p> <p>3.2 Explain the administration and budgetary control, the budget committee and budget manual.</p> <p>3.3 Explain budget period.</p> <p>3.4 Identify the principal budget factors or key factors and limiting factors.</p> <p>3.5 Prepare functional budgets and master budgets.</p> <p>3.6 Prepare fixed (Slatis) budget and flexible budgets.</p> <p>3.7 Explain budget centers and responsibility accounting.</p> <p>3.8 Describe aspiration lured and dysfunctional behaviour (budgetary slack).</p> <p>3.9 Describe participative Budgeting.</p> <p>3.10 Explain zero base budgeting.</p> <p>3.11 State the effectiveness of zero base budgeting.</p> <p>3.12 Explain rolling budgets.</p>	<p>- Demonstrate budget concepts planning.</p> <p>- Illustrate:</p> <p>(a) Fixed budget at the Planning stage.</p> <p>(b) Flexible budget as a control mechanism.</p> <p>- Emphasise the human aspects in budgeting.</p>	Overhead Projector	<p>Prepare and use functional budgets, master budget, fixed and flexible budgets for planning and control purposes. Differentiate zero based budget from rolling budget.</p>	<p>Illustrate budget preparation with examples.</p> <p>Guide students to use prepared budgets for planning and control purposes.</p>	<p>Overhead projector</p> <p>Budgeting software packages</p>
General Objective 4: Understand Standard Costing Technique and Variance Accounting.						
10-11	<p>4.1 Explain the analysis, significance, presentation and investigation of variance and sub-variances.</p> <p>4.2 Prepare standard Cost Card.</p> <p>4.3 Prepare Income Statements (operating statement) based on standard costs.</p> <p>4.4 Investigate, interpret and report variances.</p> <p>4.5 Explain the principle of management by exception.</p>	<p>- Prepare operating statement based on standard costing and reconcile budget profit with the actual profit.</p> <p>- Illustrate the variances which are significant to be reported.</p>	<p>Overhead Projector</p> <p>Worked examples</p>	<p>Prepare and analyse all forms of variances for materials, labour, overheads, sales and profit.</p>	<p>Lead students in the preparation and analysis of the various variances.</p> <p>Divide students into groups and assign practical examples from various sectors of the economy.</p>	<p>Computer software packages</p> <p>Overhead projector</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	4.6 State the uses of exceptional reporting. 4.7 Apply quantitative analysis to variance accounting.					
General Objective 5: Know modern approach to variance accounting.						
12-13	5.1 Explain the short comings of traditional cost variances. 5.2 Prepare operating (Operational) and Planning variances using Ex-post and Ex-ante standards/budgets. 5.3 State the merits of operating and planning variances in a period of inflation. 5.4 Explain the disposition of variances.	- Explain how operating variance (opportunity cost approach) assist to find substitutes for scarce resources. - Explain how planning variances pinpoint planning defects of the management.	Overhead Projector	As above	As above	
General Objective 6: Know Cost and Profit Variances.						
14-15	6.1 Explain material mix and yield variances. 6.2 Prepare sales mix and sales quantity variances. 6.3 State the limitations of profit variances.	- Cite appropriate examples from manufacturing industries e.g. feed, pharmaceutical companies, paint companies etc.		As above	As above	

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

Course: Oral Communication Skills

PROGRAMME: HND Office Technology and Management			
Course: Oral Communication Skills	Code: OTM 414	Credit Hours:	4 hours
Semester: 3	Pre-requisite: Shorthand III	Theoretical:	1 hours/week - 25 %
		Practical:	3 hours/week - 75 %
Course main Aim/Goal:			
This module is designed to stimulate and sensitize students' participation in analysis, synthesis and discussion of contemporary issues of professional interests and concerns.			
General Objectives:			
<ol style="list-style-type: none">1. Know the various parts of a seminar paper2. Know how to acknowledge sources of information3. Know how to develop confidence in speaking4. Know how to present a speech5. Conceptualise a seminar topic6. Know how to present seminar paper.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1.0: Know the various parts of a seminar paper						
1-2	1.1 State the content of introduction. 1.2 State what consists of the body. 1.3 Identify need for conclusion and recommendation.	Explain the purpose of introduction, body, conclusion and recommendations of a paper.	Past seminar paper.			
GENERAL OBJECTIVE 2.0: Know how to acknowledge sources of information						
3-4	2.1 Identify materials within the text. 2.2 Compile references.	Explain the format for citation. Explain the current APA reference style, as it relates to books articles, journals, unpublished works, etc.	Past seminar papers.			
GENERAL OBJECTIVE: 3.0: Know how to develop confidence in speaking						
5-6	3.1 Speak confidently. 3.2 Speak formally. 3.3 Overcome anxiety.	Explain how to speak confidently and formally. Explain how to overcome anxiety.	Video Cameras Video cassettes Video cassettes recorders, charts, projectors etc			
GENERAL OBJECTIVE 4.0: Know how to present a speech						
7-8	4.1 Prepare to speak. 4.2 Choose language. 4.3 Evaluate audience. 4.4 Use instructional aids in presentation. 4.5 Deliver a speech.	Explain how to prepare to speak. Explain the use of the right choice of words. Explain that simple sentences are to be used when presenting a speech. Explain how to adapt to and understand audience.	Ditto	Know the preparations involved in speech presentation.	Show students how to prepare to speak using, slides, video clippings of various speeches.	Video cameras Video cassettes Video cassette recorders chart, project etc.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
		<p>Explain various types of audio-visual aids.</p> <p>Explain various methods (verbal, non verbal) of communication etc.</p>				
GENERAL OBJECTIVES 5:0: Conceptualise a seminar topic.						
9-10	<p>5.1 State the problem being presented.</p> <p>5.2 State the background information of the problem.</p> <p>5.3 State why the problem is important.</p> <p>5.4 Enumerate the advantages to be derived from solving the problem.</p>	<p>- Guide students in stating the problem.</p> <p>- Guide students in stating the background information to the problem.</p> <p>- Assist students in identifying the relevance of the topic.</p> <p>- Assist student in explaining the advantages to be derived from solving the problem.</p>				Ditto
General Objective 6.0: Know how to present a seminar paper.						
11-15				<p>6.1 Give to colleagues copies of paper presented.</p> <p>6.2 Make a verbal presentation of the issues/problems to the class in a logical manner.</p> <p>6.3 Illustrate the presentation with relevant apparatus/aids.</p> <p>6.4 Answer questions that may arise from presentation.</p> <p>6.5 Ask questions to stimulate discussion and emphasize points.</p>	<p>- Request students to represent paper and encourage them to ask questions and use instructional aids.</p> <p>- Evaluate after presentation of paper.</p> <p>- Evaluation should focus on presentation, appearances, neatness of work, etc.</p> <p>- Encourage other students to give answers to questions asked by students.</p> <p>- Discuss answers and make corrections where necessary.</p>	<p>Copies of papers</p> <p>OHP</p> <p>Dataprojector</p> <p>PC with PP software or other presentational software</p>

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

SEMESTER 4

Course: Business Policy and Strategy II

PROGRAMME: HND IN Business Administration and Management			
Course: Business Policy and Strategy 2	Code: BAM 421	Credit Hours:	3 hours 3 units
Semester: 4	Pre-requisite: Business Policy and Strategy 2	Theoretical:	2 hours/week - 67 %
		Practical:	1 hours/week - 33 %
Course main Aim/Goal			
This course is intended to provide the student with the knowledge and skills necessary and the strategies for the attainment of organisational goals			
General Objectives:			
<ol style="list-style-type: none">1. Understand marketing policy in relation to product lines and customers2. Understanding marketing policy in relation to pricing3. Understand research and development policy formulation4. Understand production policy formulation5. Understand procurement policy formulation6. Understand personnel and industrial relations policy formulation7. Understand mergers and acquisitions.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand marketing policy in relation to product lines and customers						
1-2	1.1. Define market and market structure 1.2. Explaining the factors determining market structure 1.3. Explain perfect competition 1.4. Explain monopoly 1.5. Explain monopolistic competition 1.6. Explain oligopoly and its variations 1.7. Illustrate with the aid of diagrams, pricing and output decisions under 1.3, 1.4, 1.5 and 1.6	Explain marketing structure and factors that determine it. Explain perfect competition, monopoly, monopolistic competition, oligopoly etc. Explain marketing policy guidelines - product line, differentiation and revision Explain the nature and scope of customer policy Illustrate with the aid of diagrams, pricing and output decisions Give examples of market structures. Give assignment	Textbooks Journals	Guidance on new product development and branding Product Life Cycle Guidance on customer service policies	Case Study and Group work Product launch and development Research into customers service policies - selected companies/markets	Web based case studies Role selection and product design. Group Presentation using PowerPoint Internet research
2.0. General Objective 2: Understand Pricing Policy and Practices						
3-4	2.1. 2.1. Define pricing 2.2. Explain the importance of pricing in managerial decision making. 2.3 Explain the meaning and conditions for price discrimination 2.4 Explain the meaning and nature of transfer pricing 2.5 Explain optimal pricing with the aid of diagrams.	Explain pricing and pricing policy Explain pricing in relation to competing and standardised products, differences in quality and services and sensitivity to markets. Explain the relationship of price to cost of production and explain optimal pricing with the aid of diagrams. Explain the nature and meaning of transfer pricing Solve problems involving pricing situations.	Textbooks Journals	Guidance on the price/quality of goods and services. Competition and the importance of market research/costs of production. Brands and unique products	Group activities and the use of role play to use costed packaging materials for a new product	Web based case study. Links with product launch case study The pricing and cost of packaging

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Know Financial Policy Formulation						
5-6	3.1 Define financial policy 3.2. Explain the nature and types of financial policy 3.3. Explain the relationship of financial policy to other strategic business policies.	Explain financial policy Explain the nature and types of financial policy Explain the relationship of financial policy to other strategic business policies. Analyse relevant cases.	Textbooks Journals Textbooks Journals	Guide the student on the relationship between financial policy and other strategic business policies.	Use the group activity on pricing and packaging and include aspects of a relevant financial policy and financial regulations etc	Web based case study. Links with product launch case study Financial policy linked to the pricing and cost of packaging
General Objective 4.0: Understand Research and Development Policy Formulation						
7-8	4.1. Define research and development 4.2. Explain the role of R & D 4.3. Explain the stages of research and development and the stages of technological innovation. 4.4. Describe target setting for research and development 4.5. Explain the differences between basic and applied research, applied research and development, and offensive and defensive research and development. 4.6. Explain the merits and demerits of getting research and development done by consultants. 4.7. Explain reasons limiting total commitment on research and development	Define research and development Explain research and development, its roles and stages Explain the differences between basic and applied research, applied research and development, and offensive and defensive research and development. Explain the merits and demerits of using consultants in research and development Explain reasons limiting total commitment on research Conduct test	Textbooks Journals Textbooks Journals	Guide the student in using quantitative and qualitative research. Establish research based problems	Students undertake specific tasks to complete by an agreed deadline.	Use of journals and research textbooks.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 5 Understand Production Policy Formulation						
9-10	5.1. Explain, production policy its nature and types 5.2. Explain changes in procurement problem 5.3. Explain the nature and types of production policy. 5.4. Explain production processes in terms of choice of technology, extent of division of labour, mechanisation and automation. 5.5. Explain peak versus normal load capacity 5.6. Explain maintenance, its types(preventive and scheduled maintenance) and replacement policy levels.	Explain, production policy its nature and types Explain changes in procurement problem Explain production processes in terms of choice of technology, extent of division of labour, mechanisation and automation. Explain maintenance, its types and replacement policy levels. Analyse relevant cases.	Textbooks Journals Textbooks Journals	Guide students in considering production processes and the use of new technology. Quality Management Issues	Students to research the introduction of TQM systems and new technology	Use of journals and research textbooks.
General Objective 6: Understand Procurement Policy Formulation						
11-12	6.1. Explain procurement policy 6.2. Explain the concept of "make or buy" decisions in an organisation 6.3. Explain the nature of "make or buy" decisions 6.4. Explain types of vendors, 6.5. Explain vendor selection. 6.6. Explain the importance of co-ordination of production, purchasing and sales activities.	Explain procurement policy Explain the concept of "make or buy" decisions in an organisation Explain vendors, their types and methods of selection. Explain the importance of co-ordination of production, purchasing and sales activities. Analyse relevant cases	Use of journals and research textbooks.	Guide student in researching make or buy decisions using a management workshop and role play. The business game to focus on competitive groups and make or buy. Also choosing vendors. Each group to manufacture and buy and present their ideas.	Each group to manufacture and buy and present their ideas	Use of journals and research textbooks.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 7: Know Human Capital and Industrial Relations Policy						
13-14	7.1 Explain how human capital management decisions are made in respect of recruitment and selection, placement, training and development, compensation etc and industrial relations	Explain the various human capital management decision making areas. Explain the relevance of industrial relations in human capital management.	Use of journals and research textbooks..	Guide students in the process of recruitment using real job advertisements. Arrange groupwork and interviews, application forms and selection process	Students to interview applicants and establish selection criteria etc.	Use of journals and research textbooks
General Objective 8: Understand Mergers and Acquisition Policy						
15	8.1. Explain mergers 8.2 Explain acquisitions 8.3. Explain the reasons for mergers and acquisitions 8.4 Explain the effects of mergers and acquisitions on the organisation.	Explain mergers and acquisitions, their reasons and effects on the organisation. Analyse relevant cases Conduct test	Use of journals and research textbooks.	No Practical Exercises	Students to complete the test	Use of journals and research textbooks

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

Course: Managerial Economics II

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: MANAGERIAL ECONOMICS II	Code: BAM 422	Credit Hours:	3 hours
Semester: 4	Pre-requisite:	Theoretical:	2 hours/week - 67 %
		Practical:	1 hours/week - 33 %
Course main Aim/Goal			
This course is intended to expose the student to managerial economics skills for decision making and planning in the field of business management.			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand market structure 2. Understand pricing policies and practices 3. Understand capital budgeting 4. Understand risk analysis 5. Understand the role of government in the economy 6. Understand types of economics. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand market structures						
1-3	1.1 Define market and market structure. 1.2 Explain factors determining market structure. 1.3 Explain perfect competition. 1.4 Explain monopoly. 1.5 Explain monopolistic competition. 1.6 Explain oligopoly and its variations. 1.7 Illustrate with the aid of diagrams, pricing and output decision under 1.3, 1.4, 1.5 & 1.6. above	i. Explain market structure and factors that determine it. ii. Explain perfect competition monopoly, monopolistic competition, oligopoly etc. iii. Illustrate, with the aid of diagrams pricing and output decisions under (ii) above. iv. Give examples of the market structures. v. Give assignment	Textbooks Journals Publications Graph Paper	Understand the different market structures by identifying organizations and companies that fall into them.	Identify and show student organizations and companies that are examples of different market structures. Give case study.	Graph paper. Internet and Relevant Web Sites
General Objective 2: Understand pricing policies and practices.						
4-6	2.1 Define pricing. 2.2 Explain the importance of pricing in managerial decision making. 2.3 Explain the meaning and conditions for price discrimination. 2.4 Explain the meaning and nature of transfer pricing. 2.5 Explain with the aid of a diagram, optimal pricing.	i. Explain pricing and its importance to managerial decision making. ii. Explain the various techniques of pricing. iii. Explain the meaning and conditions for price discrimination. iv. Explain the meaning and nature of transfer pricing. v. Explain, with the aid of a diagram, optimal pricing. vi. Solve problems involving pricing situations.	Textbooks Journals Publications Graph paper	Using diagram identify the features of pricing and factors influencing pricing decisions.	Draw and show student pricing decisions and factors influencing pricing. Working in pairs take a company and determine its pricing decisions. Present the findings and justify the pricing decisions	Graph paper Internet and Relevant Web Sites Presentation resources and feedback sheets.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Understand capital budgeting.						
7-9	3.1 Define capital budgeting. 3.2 Explain the importance of capital budgeting. 3.3 Explain the process of capital budgeting. 3.4 Explain, net present value and internal rate of returns (NPV and IRR). 3.5 Explain the methods of computing cost of capital and debt. 3.6 Solve problems involving cost of capital.	i. Explain capital budgeting, its nature, processes and importance. ii. Explain, NPV and IRR. iii. Solve problems involving NPV and IRR. iv. Explain methods of computing cost of capital. v. Solve problems involving cost of capital vi. Conduct test.	Textbooks Journals Publications Graph paper	Understand the processes of determining net present value and internal rate of return. Understand the method of computing the cost of capital and cost of debt.	Show the students the mathematics involve in determining the NPV and IRR. Show the students the mathematics involve in determining the cost of capital and cost of debt. Use diagram to further illustrate the above costs.	Graph papers Maths sets etc. Internet and Relevant Web Sites
General Objective 4: Understand risk analysis						
10-11	4.1 Explain risk and its effects on decision making. 4.2 Explain risk in economic analysis. 4.3 Explain risk, vulnerability and uncertainty in decision making. 4.4 Explain utility theory and risk aversion. 4.5 Explain how to measure risk with probability distributions. 4.6 Solve problems using probability distributions.	i. Explain risk and its effects on decision making. ii. Explain risk in economic analysis. iii. Explain, with the aid of diagrams, utility theory and risk aversion. iv. Explain, citing relevant probability distributions, how to measure risk. v. Solve problems in risk analysis using probabilities. vi. Explain risk and uncertainty in managerial decision making.	Textbooks Journals Publications Graph paper.	Understand with the aid of diagrams utility theory and risk aversion. Understand with the use of appropriate probability distribution how to measure risk. Understand the effect of risks on managerial decision making using a typical business organization..	Show the students with the aid of diagrams risks aversion. Determine the appropriate problem distributions how to measure risk. Using an organization, show the effects of risks on managerial decision making.	Graph papers Maths sets etc. Internet and Relevant Web Sites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 5: Understand the role of government in the economy						
12-13	5.1 Explain government regulations to protect consumers, workers, the environment etc. 5.2 Explain the role of government, in regulating competition, pricing etc. 5.3 Explain the meaning and importance of externalities. 5.4 Explain policies to deal with externalities. 5.5 Explain antitrust policies with relevant laws of antitrust. 5.6 Explain regulation of international competition.	Explain, citing relevant legislations, government regulations to protect consumers, workers, environment etc. ii. Explain, citing relevant legislations, the role of government in regulating competition, pricing etc. iii. Explain externalities and government policies to deal with them iv. Explain antitrust policy citing relevant laws. v. Explain laws governing international competition. vi. Conduct test.	Textbooks Legislation Journals	Know the relevant govt regulations as it affect the protection of consumers, workers, environment, competition, pricing etc. Know the policies dealing with externalities, antitrust etc.	Cite relevant legislations as they affect consumer protection, workers, environment, competition, pricing etc. Cite relevant legislation dealing with externalities, antitrust etc.	Internet and Relevant Web Sites
General Objective 6: Understand types of economies						
14-15	6.1 Identify the types of economic systems. 6.2 Explain the features of a mixed economy. 6.3 Explain the characteristics of capitalism. 6.4 Explain the features of socialism. 6.5 Explain the characteristics of communism	Explain the types of economic systems. ii. Distinguish among the various economic systems	Textbooks Journals Publications	Explain the features of a mixed economy. Explain the characteristics of capitalism. Explain the features of socialism. Explain the characteristics of communism	Guide students on dealing with a case study based on different economic systems. Group work to consider the advantages and disadvantages of a particular economic system. Draft notes to be provided to the class as a whole. Also use of internet sites to carry out research	Internet and Relevant Web Sites

ASSESSMENT CRITERIA

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

Course: International Business

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: INTERNATIONAL BUSINESS	Code: BAM 423	Credit Hours:	3 hours
Semester: FOUR	Pre-requisite:	Theoretical:	2 hours/week - 67 %
		Practical:	1 hours/week - 33 %
Course main Aim/Goal			
<p>This course is designed to enable the student acquire appropriate knowledge for analyzing and solving practical problems in international business.</p>			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the concepts of International business in relation to other functional areas of business 2. Understand the events that can generate change in International business. 3. Understand the theory of International trade as the basis for International business 4. Understand the motivations for foreign direct investment 5. Understand the impact of multinational companies on the Nigerian economy 6. Understand the need for and mode of government control of multinational business 7. Understand past and present import and export procedures in Nigeria 8. Understand the mechanism of International payments and foreign exchange market. 9. Appreciate the role of the I.M.F., World Bank, GATY etc in International Cooperation for economic development. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the concept of international business in relation to other functional areas of business						
1-2	1.1 Define international business. 1.2 Describe the scope of international business. 1.3 Compare international business and domestic business. 1.4 Differentiate among-international business international economics and international marketing. 1.5 Justify the existence of international business. 1.6 Evaluate the contributions of international business to national economy	i. Explain international business, its scope and importance. ii. Explain international business and domestic business. iii. Differentiate among international business, international economics and international marketing. iv. Explain the benefits of international business. v. Explain contribution of international business to the national economy	Textbooks Journals	Describe the scope of international business. Compare international business and domestic business. Justify the existence of international business. Evaluate the contributions of international business to national economy	Use relevant internet sites to examine international businesses. Working in pairs compare international and domestic orgs in same products/services. Using specific criteria present the findings.	Internet and relevant websites Presentation resources
General Objective 2: Understand the events that can generate change in international business						
3	2.1 Explain the effects of changes in economic condition, political relationships, technology, national disasters etc on international business. 2.2 Explain the relative contributions of the third world in relation to 2.1 above.	i. Explain the effects of changes in economic condition, political relationship, technology, national disaster to the national economy. ii. Explain the relative contribution of the third world to international business	Textbooks - Journals	Identify how changes in economic, politics technology etc have affected international business.	Tabulate products and or revenues from the third world and how they have changed international business.	Internet and relevant websites
General Objective 3: Understand the theory of international trade						
4-5	3.1 Explain the international trade theory in relation to comparative cost advantage and competitive advantage. 3.2 Explain theory of foreign direct investment. 3.3 Explain the significance of international marketing to international business. 3.4 Explain the effect of change in exchange rate and transport cost on	i. Explain the theories of international trade: comparative cost advantage and competitive advantage. ii. Explain the theory of foreign direct investment. iii. Explain the effect of change in exchange rate, transport cost on the theory of international trade. iv. Explain the concept of product life cycle in relation to	Textbooks Journals	Identify organizations that have directed invested in Nigeria. Use two products, two countries and two exchange rates to illustrate 3.4. Identify bilateral and multi-lateral trade,	Use internet to source information for foreign direct investment, bilateral and multilateral trade agreement etc. Group work using a relevant case study to carry out the specific tasks identified in the assignment	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	the theory of international trade. 3.5 Relate the concept of product life cycle to international business concept 3.6 Explain bilateral and multi-lateral trade agreement.	international business. v. Explain bilateral and multi-lateral trade agreements. vi. Give assignment		agreement that is in existence		
General Objective 4: Understand the factors affecting the flow of foreign direct investment						
6	4.1 Explain economic, political, social and cultural environmental factors affecting foreign investment. 4.2 Explain how the factors in 4.1 affect the volume and direction of foreign direct investment.	i. Explain the factors that affect foreign direct investment. ii. Explain how the factors in 4.1 affect the volume and direction of foreign direct investment.	Textbooks	As in objective two above.	Use Web based information to show volume and direction of foreign direct investments.	Internet and relevant websites
General Objective 5: Understand the impact of multinational companies on the Nigerian economy						
7-8	5.1 Explain multinational corporation. 5.2 Explain the impact of multinationals on the Nigerian economy. 5.3 Explain the future of multinationals in Nigeria. 5.4 Explain the operations of subsidiaries in overseas countries.	i. Explain Multinational Corporation ii. Explain the characteristic of MNC. iii. Explain government deregulation and liberalisation policies. iv. Explain the operations of subsidiaries and their impact in the overseas countries. v. Give Test.	Textbooks Journals Publications	Identify multinational corporations and their activities in Nigeria.	Source and show management films from multinational companies to describe their activities.	Internet and relevant websites Management videos
General Objective 6: Understand the need for and mode of government influence and control of multinational corporations						
9-10	6.1 Explain the rationale for government intervention in international business and investment, international competition for foreign capital, merit and demerit of foreign investment, in desirable practices of multinationals etc. 6.2 Explain the forms of incentive to foreign investment. Describe the forms of foreign trade and industrial control.	Explain the rationale for Government intervention in international business and investment, international competition for foreign capital, merit and demerit of foreign investment, in desirable practices of multinationals etc. ii. Explain the forms of incentive to foreign investment. iii. Describe the forms of foreign trade and industrial control	Textbooks	Identify various forms of government intervention and their reasons. Identify various forms of incentives to MNC and their undesirable practices.	Use managements from NEPC, NEXIM, EPZA etc to show their roles or source them from the internet.	Internet and relevant websites

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 7: Understand Import and Export procedures						
11-12	7.1 Explain the processes and procedures involved in import trade. 7.2 Explain the processes and procedures in exporting goods and services from Nigeria. 7.3 Explain Inco-terms 7.4 Explain export incentives in Nigeria	i. Explain the documents and procedures involved in import and export trade. ii. Give assignment on the hypothetical case. iii. Explain inco-terms and exports incentives. iii. Explain the function of stakeholders in export and import business	Textbooks Export/import documents. Documents for claiming export incentives in Nigeria	Identify import and export documents. Identify import and exports terms Theory	Use a case to illustrate import and export procedure. Guide students to identify import and export documents.	Internet and relevant websites
General Objective 8: Understand the mechanism of international payments and foreign exchange market						
13	8.1 Define exchange rate. 8.2 Differentiate between fixed and flexible exchange rates. 8.3 Explain the effects of foreign exchange rate fluctuation on international trade. 8.4 Explain the process of settling international bills.	i. Explain exchange rate and its types. ii. Explain the effects of foreign exchange rate fluctuation on international trade iii. Explain the process of settling international bills	Textbooks	Explain the effects of foreign exchange rate fluctuation on international trade. Explain the process of settling international bills.	Create a scene of a trading situation to demonstrate how International bills are settled. Working in pairs calculate the relevant payments and use the relevant documentation.	Internet and relevant websites
General Objective 9: Appreciate the roles of IMF, World bank, WTO etc in international cooperation for economic development						
14-15	9.1 Outline the history of IMF, IBRD, WTO etc. 9.2 Explain the rationale for the creation of IMF, IBRD and WTO 9.3 Explain the respective contributions of IMF, IBRD, WTO etc to the economic development of the world, third world and Nigeria in particular	i. Outline the history of IMF, IBRD, WTO etc. ii. Explain the rationale for the creation of IMF, IBRD and WTO iii. Explain the respective contributions of IMF, IBRD, WTO etc to the economic development of the world, third world and Nigeria in particular	Textbooks.	Explain the rationale for the creation of IMF, IBRD and WTO iii. Explain the respective contributions of IMF, IBRD, WTO etc to the economic development of the world, third world and Nigeria in particular	Group work to examine the relevant websites and to present the findings on each international organization. Guidance on the use of the websites.	Internet and relevant websites

ASSESSMENT CRITERIA

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

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

Course: Nigerian Labour Law

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: NIGERIAN LABOUR LAW	Code: BAM 427	Credit Hours:	3 hours
Semester: 4	Pre-requisite:	Theoretical: Practical:	2 hours/week - 67 % 1 hours/week - 33 %
Course main Aim/Goal			
To enable the student understand ways in which management of labour within industry is regulated by law.			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the scope of Industrial Law and the contract of employment 2. Know the method of termination of contract of employment and the consequences. 3. Know the legal position of parties of employment contract 4. Understand the implied duties of employers and employees 5. Understand the scope of the law relating to safety, health and welfare of workers under the common law. 6. Know the legislation protecting safety, health and welfare of workers. 7. Understand the legal framework of industrial relations. 8. Understand industrial injury and disablement. 9. Know fatal accident and right of dependents of a deceased worker. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the scope of industrial law and the contract of employment						
1-2	1.1 Explain the scope and sources of industrial law. 1.2 Distinguish between contract of employment and contract of apprenticeship. 1.3 Explain the labour Act 1974 and other subsequent amendments. 1.4 Describe the principles of formation of contract of employment. 1.5 Distinguish contract of service from contract for service	i. Explain sources of industrial law. ii. Explain contract of employment and contract of apprenticeship pointing out their differences and citing examples. iii. Examine the labour Act 1974 and its subsequent amendments. iv. Explain contract of and contract for service giving their differences and citing examples. v. Describe principles of formation of contract of employment	Textbooks - Copies of labour Act 1974 and the subsequent amendments. - Civil service rules	Distinguish between contract of employment and contract of apprenticeship. Explain the Labour Act 1974 and other subsequent amendments. Describe the principles of formation of contract of employment. Distinguish contract of service from contract for services	Guidance on the principles of employment law. Working in pairs - examine case law and examples to distinguish between contract of and contract for services Refer to questions on the formation of a contract of employment	Internet and relevant websites Relevant Case Law
General Objective 2: Know the methods of termination of contract of employment and the consequences						
3-4	2.1 Explain dismissal with or without notice. 2.2 Explain summary dismissal and consequences. 2.3 Explain written statement of reasons for dismissal. 2.4 Explain action for wrongful dismissal and damages. 2.5 Explain termination of contract of employment. 2.6 Explain remedies of specific performance, injunction, declaration	i. Explain dismissal with or without notice, summary dismissal and consequences, written statement of reasons for dismissal, action for wrongful dismissal and damages, termination of contract of employment and its conditions. ii. Explain specific performance, injunction and declaration and their remedies.	Textbooks - Law journals - Civil service rules - Constitution of NLC	Identify conduct that could lead to and procedure for dismissal and legal implications. Explain termination of contract of employment. Explain remedies of specific performance, injunction, declaration	Advise and guide students on improper conduct and capability issues leading to possible termination of the contract. Group work on the case studies and the problems. Presentation of the outcomes.	Internet and relevant websites Relevant Case Law
General Objective 3: Know the legal position of parties to employment contract						
5	3.1 Explain the contractual capacity of public servants, armed forces and the police. 3.2 Explain the legal position of	i. Explain the contractual capacity of public servants, armed forces and the police. ii. Examine the legal position of	Textbooks - Journals - Copy of civil service rules	Identify cases contractual, relationships by minors, partners companies and partners.	Individual problems dealing with contractual capacity with reference to	Internet and relevant websites Relevant

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	directors. 3.3 Explain the capacity to contract by minors, partners, companies. 3.4 Explain temporary employees, probationary employees, etc. 3.5 Distinguish permanent employment from contract employment	directors. iii. Explain minors, partners, and companies. and their capacity to contract. iv. Distinguish temporary, probationary, permanent and contract employment. Give assignment.	- Constitution of NLC	Explain the contractual capacity of public servants, armed forces and the police.	relevant case law.	Case Law
General Objective 4: Understand the implied duties of employers and employees						
6-7	4.1 Explain the employer's duty to pay remuneration, and indemnity to employee and sick person.. 4.2 Explain hours of work, holidays, time off-work for public duties. 4.3 Discuss the importance of providing references to employees. 4.4 Explain the employees' duty to be ready and willing to work to use reasonable care and skills. 4.5 Explain the employees' duty to obey lawful orders and to act in good faith. 4.6 Explain the importance of covenants in restraint of trade	Explain remuneration, and indemnity and the employer's duty to pay employee and sick person. ii. Examine hours of work, holidays, time off-work for public duties in relation to the Nigerian Civil Service today. iii. Explain references and the importance of providing them to employees. iv. Explain readiness and willingness to work, use of reasonable care and skill and the employee's duty in these regard. v. Explain lawful orders and the employee's duty to obey them and to act in good faith.	Civil service rules. - Scheme of service of the polytechnic. - Financial regulations. - Textbooks - Journals - Constitution of NL	Describe the contractual relationship between employer and employee, employer and sick person. Explain the employees' duty to be ready and willing to work to use reasonable care and skills. Explain the employees' duty to obey lawful orders and to act in good faith.	Guide students on contractual relationships and duty of care in employment contracts. Also employees duties to act in good faith. Working in pairs to examine legal problems relating to negligence and breach of good faith etc. Refer to relevant cases.	Internet and relevant websites Relevant Case Law
General Objective 5: Understand the scope of the law relating to safety, health and welfare of workers under the common law.						
8-9	5.1 Explain the principles of the common law of safety health and welfare of employees. 5.2 Explain the duty to provide safe system of work and competent staff to enforce the rules. 5.3 Describe the importance of the provision of proper safe working premises and safe working	i. Explain common law of safety, health and welfare of employees and its principles. ii. Explain the need for safe system of work and competent staff to enforce the rules. iii. Describe safe working premises and safe working equipment and the need to provide them.	Textbooks - TV - VCR - Relevant film.	Theory. Identify adequate safety and protective equipment in an industrial workplan.	Guide students to brouse the internet to see a typical industrial setting and the safety equipment used. Also show relevant film to demonstrate industrial hazards carry	Internet and relevant websites Relevant Case Law

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	equipment. 5.4 Explain the relevance of providing adequate safety and protective equipment	iv. Describe protective equipment and their role in providing adequate safety in a work environment. v. Show film to demonstrate industrial hazards. vi. Carry out field trip to a manufacturing industry to see a typical work environment and working equipment.			out field trip to a typical industrial outfit.	
General Objective 6: Know the legislation protecting safety, health and welfare of workers						
10-11	6.1 Identify the broad scope of the Factories Act 1987 (Nigeria) 6.2 Explain the meaning of a 'factor' within the Act. 6.3 Explain the duty imposed by the act in respect of fencing of machinery, construction and maintenance of fencing, construction and maintenance of new machinery, handling of vessels containing dangerous liquids, and the construction of hoist, lifts, crane and lifting tackles. 6.4 Explain the absence of direct legislation on offices, shops and railway premises in Nigeria other than the Factories Act 1987. 6.5 Identify the subsidiary legislation protecting working in mining industry - the Mineral (safe mining) Regulation 1958 and Petroleum Regulations 1967.	i. Explain the scope of the Factories Act 1987 (Nigeria). ii. Define "factor" as contained in the Act in (i) above. iii. Examine the provisions of the Act in relation to: a) fencing of machinery b) construction and maintenance of fencing. c) Construction and maintenance of new machinery. d) Handling of vessels containing dangerous liquids. e) Construction of hoists, lifts, cranes and lifting tackles. iv. Relate iii(a-e) above to the provision of adequate security to work premises and employee safety. v. Explain the absence of separate legislation on offices, shops and	Copies of the mineral regulations 1958 and Petroleum regulations 1967.	Assess compliance with the provisions of the Acts	Carry out an industrial visit to assess compliance with the provisions of the Acts.	Internet and relevant websites Relevant Case Law

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
		railway premises in Nigeria other than the its security situation. Act in (i) above and its effects. vi. Explain the subsidiary legislation protecting working in mining industry - the Mineral (safe mining) Regulation 1958 and Petroleum Regulations 1967 etc. vii. Visit a typical factory to assess § (iii a-e) above and				
General Objective 7: Understand the legal framework of industrial relations						
12-13	7.1 Explain the status of registered and unregistered trade unions and the consequences of the Trade Union Act 1973. 7.2 Explain the legal meaning of trade disputes. 7.3 Explain collective bargaining. 7.4 Explain the legal rights of workers to strike. 7.5 Examine the existence of the Wages Board and Industrial Council Act 1973. 7.6 Identify the Trade Disputes Act 1976 and explain the powers of the Minister of Labour on the conciliation and arbitrations of trade unions	i. Explain registered and unregistered trade unions, their legal status and the consequences of the Trade Union Act 1973. ii. Explain the legal meaning of trade disputes and the rights of workers to strike. iii. Explain collective bargaining. iv. Describe the functions of the Wages Board as spelt out in the Industrial Council Act 1973. v. Explain the powers of the Minister of Labour on the conciliation and arbitrations of trade unions disputes as spelt out in the Trade Disputes Act 1976 and its subsequent amendments.	Copies of Trade Union Act 1973 and subsequent amendments. - Industrial Council Act 1973 and subsequent amendments - Trade Disputes Act 1976 and subsequent amendments	Carry out hypothetical registration of a trade union using given guidelines. Cite examples of the most recent trade disputes leading to major strikes in Nigeria. Demonstrate how different types of strikes are carried out. Role play.	Guide the students appropriately. Create a hypothetical round-table situation to demonstrate an industrial bargaining process.	Internet and relevant websites Relevant Case Law
General Objective 8: Understand industrial injury and disablement						
14	8.1 Explain industrial injury and disablement. 8.2 Explain occupational disease or "industrial disease" 8.3 Explain the basis for claims for industrial injury.	i. Explain industrial injury and disablement, occupational disease or industrial disease and the basis for claims arising from industrial injury, citing relevant examples. ii. Show relevant management films.	1) Textbooks 2) Copies of workman compensation Decree. 3) Journals	Describe industrial injury, disablement, occupational disease or industrial disease. Establish the basis for	Show relevant film, cite relevant cases in Nigeria. Show samples of documents required for	Internet and relevant websites Relevant Case Law

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	8.4 Explain the absence of national insurance scheme in Nigeria. 8.5 Explain the rights of a worker under the workman Compensation Act and other subsequent amendments.	iii. Explain the need for a national insurance scheme in Nigeria and the consequences of its absence. iv. Explain workman compensation scheme in relation to the Act establishing it and the rights of the worker as provided for in the Act and its subsequent amendments.	4) TV 5) VCR 6) Relevant Films	claims arising from industrial injury. Identify workers rights under the Act and be able to seek redress when necessary.	making claims. Demonstrate with relevant documents.	
General Objective 9: Know fatal accident and rights of dependents of a deceased worker						
15	Explain what fatal accident means. 9.2 Explain the legal position when a servant is killed in the course of his employment. 9.3 Identify the rights of the dependents of a deceased worker under the Fatal Accident Act 1961 and the Workman Compensation Act 1987 and their subsequent amendments. 9.4 Explain the conditions for realization of the rights of the dependents of a deceased worker	Explain the term 'fatal accident.' ii. Explain the legal position when a servant dies or is killed in the course of his employment citing relevant cases. iii. Explain the rights of the dependents of a deceased worker under the Fatal Accident Act 1961 and the Work-man Compensation Act 1987 and their subsequent amendments. iv. Explain the conditions for realization of the rights of the dependents of a deceased worker. v. Give second Test	- Textbooks - Fatal Accident Act 1961. - Workman Compensation Act 1987 and subsequent amendments.	Describe a fatal accident. Analyse Relevant case studies. Identify and pursue their rights appropriately.	Show a relevant film on fatal accident in industry. Cite a recent case to show legal position when a servant dies or is killed in the course of his employment. Provide relevant case studies.	Internet and relevant websites Relevant Case Law

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

Course: Financial Management II

PROGRAMME: HIGHER NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: Financial Management 2	Code: ACC 423	Credit Hours:	60 hours
Semester: 4	Pre-requisite: ACC 415	Theoretical:	2 hours/week - 50%
		Practical:	2 hours/week - 50%
<p>Goal: The course is designed to enable the student acquire an in depth knowledge and understanding of the management processes of planning financial resources in a business enterprise.</p> <p>GENERAL OBJECTIVES:</p> <p>On completion of this course, student should be able to:</p> <ul style="list-style-type: none"> 1.0 Understand capital market financing and risk management. 2.0 Understand corporate restructuring, merger and acquisition. 3.0 Understand international finance management. 4.0 Understand corporate strategy. 5.0 Understand the impact of information and communication technology on financial management practice. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand capital market financing and risk management.						
1 - 4	<p>1.1 Describe the following capital market institutions.</p> <ul style="list-style-type: none"> (a) The stock exchange. (b) Issuing houses. (c) Security and exchange commission (d) Nit trust etc. <p>1.2 Explain the market for new issues and the methods of issues.</p> <ul style="list-style-type: none"> - Public issues. - Right issues. - Private placing - Public issues of bonds and debentures. <p>1.3 Explain the cost of new issues.</p> <p>1.4 Explain leasing:</p> <ul style="list-style-type: none"> - Types of leases. - Advantages and disadvantages. - Accounting and tax treatment of lease. - After tax analysis of lease/buy/borrow and higher purchase. 	<ul style="list-style-type: none"> - Describe capital market operations with visual aides. - Visit NSE, SEC, CIBS, Stock broking firms etc. - Direct each student to write gradable report. 	Overhead Projector.	Describe the operations of the capital market institutions - the Stock Exchange, Issuing Houses, Security and Exchange Commission, Nit Trust etc.	Organise students into groups, lead them to visit NSE, SEC, CIBS, Stockbroking firms etc. Direct students to write reports on the operations of each institution.	Overhead projector Internet services

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>1.5 Explain capital market efficiency.</p> <ul style="list-style-type: none"> - Form and tests of efficiency and - Implication of efficiency of money. <p>1.1 Explain the applicability of market efficiency to the Nigerian capital market and the empirical evidence of tests on the market.</p> <p>1.2 Explain portfolio analysis: selection and revision techniques.</p> <p>1.3 The market models - CAPM, APM etc.</p> <p>1.4 Measurement of portfolio performance.</p>					
General Objective: 2.0: Understand corporate restructuring, merger and acquisitions.						
5 - 9	<p>2.1 Identify the need and purposes of restructuring. 2.2 Explain the types of restructuring, take-overs, leverage buy-outs, distress restructuring etc.</p> <p>2.3 Value financial assets, business units and entitles.</p> <p>2.4 Explain the features of a merger, estimating the economic gains and cost of mergers.</p> <p>2.5 Identify the basic forms of acquisition.</p> <p>2.6 Identify the motives for merger and acquisition.</p> <p>2.7 Identify the mechanics and tactic of a merger.</p> <p>2.8 Evaluate financial performance of merger companies including reasons</p>	<ul style="list-style-type: none"> - Explain the process of merger and acquisition. - Visit to merger companies etc. 	Overhead Projector.	<p>Differentiate between merger and acquisition.</p> <p>Identify motives for merger and acquisition.</p> <p>Evaluate financial performance of merger companies.</p> <p>Identify the effect of government regulations on merger and acquisition.</p>	<p>Illustrate with examples the process of merger and acquisition.</p> <p>Organise students' visit to merger companies to witness and write reports on merger procedures.</p>	Overhead projector Internet services

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	for their success and failure. 2.9 Identify the impact and effect of government regulations on merger and acquisition.					
General Objective: 3.0: Understand international financial management.						
10 - 13	<p>3.1 Identify international financial markets and their associated risks including interest rates determination.</p> <p>3.2 Identify currency, futures and options markets, future contracts, currency options, commodity exchange.</p> <p>3.3 Determine exchange rates.</p> <p>3.4 Identify exchange rates risk exposure.</p> <p>3.5 Explain hedging against currency risk.</p> <p>3.6 Identify the role of the following financial institutions in financing international trade:</p> <ul style="list-style-type: none"> - Development Bank - African Development Bank (ADB) - IMF - World Bank - IFC - London Club of Creditors - Paris Club of Creditors 	<p>- Explain international financial operations.</p> <p>- Visit to CBN, Development Bank etc.</p>	Overhead Projector.	List international financial markets and their associated risks, including interest rates determination. State the role of the following financial institutions in financing world trade - Development Bank, ADB, IMF, World Bank, IFC, London Club of Creditors, Paris Club of Creditors.	Lead the students to visit the various institutions in order to understand and write reports on their roles and functions.	Internet
General Objective: 4.0: Understand Corporate Strategy.						
14	4.1 Explain types and importance of strategy including relationship between corporate strategy and financial strategy.	- Explain corporate strategies.	Overhead Projector.	Write the types and importance of strategy including relationship between corporate strategy and financial strategy.	Assist students to differentiate between strategic, tactical and operational planning. Lead students to develop	Journals Internet

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	4.2 Explain long term strategic planning and differences between strategic, tactical and operational planning. 4.3 Develop a corporate plan and its relationship to budgeting. 4.4 Explain long-term financial planning.			Write on distinguishing features of strategic, tactical and operational planning. Draw up a corporate plan and relate it to budgeting.	corporate strategies and relate it to budgeting.	
General Objective: 5.0: Understand impact of Information and Communication Technology on Financial Management Practice.						
15	5.1 Explain the effect of information and communication on financial management practice. - e-commerce - e-banking - e-business risk - e-government; etc. 5.2 Explain the essentials of Financial Management information and reports; - economic reality - timing - accuracy etc. 5.3 Explain the implication of uncertainties for reports.	- Explain information technology.	(1) Overhead Projector. (2) Computer - PC	Express the effect of - e-commerce, e-banking, e-business, e-government - on financial management practice.	Guide students to access: e-commerce e-banking e-business e-government on the internet and discuss the effects on financial management practice	Internet services

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

Course: Company Law

PROGRAMME: HND BUSINESS ADMIN AND MANAGEMENT			
Course: COMPANY LAW	Code: BAM 424	Credit Hours:	3 hours
Semester: FOUR	Pre-requisite:	Theoretical:	2 hours/week - 67 %
		Practical:	1 hours/week - 33 %
Course main Aim/Goal			
This course is designed to provide the student with knowledge of the legal framework of establishing and running corporate organization.			
General Objectives:			
<ol style="list-style-type: none"> 1. Understand the existence of various types of registered organization and their legal distinction 2. Know the evolving 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 10. Understand registration of Business name. 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the existence of various types of registered organizations and their legal distinction						
1	1.1 Describe registered business name, companies, incorporated trustees, and public corporation. 1.2 Explain the reasons for the existence of the registered business name, companies, incorporated trustees, and national corporations. 1.3 Explain the relative advantages and disadvantages of a registered organization.	Differentiate among registered business name, companies, incorporated trustees and public corporations. ii. Explain the importance of the various types of registered organization. iii. Explain the relative advantages and disadvantages of a registered organization.	Textbooks CAMD Law journals	Explain the reasons for the existence of the registered business name, companies, incorporated trustees, and national corporations. Explain the relative advantages and disadvantages of a registered organization.	Guide students on the advantages and disadvantages of incorporation. Working in pairs students to examine relevant case law - aspects of corporate status and to distinguish between partnerships and companies etc.	Internet and relevant websites Legal cases
General Objective 2: Know the evolution of the Nigerian Company Law Legislation						
2	2.1 Trace the evolution of the Company Law Legislations. 2.2 Outline the main features of the Companies Act 1968. 2.3 Outline the main features of the Companies and Allied Matters Act, 1990 and the subsequent amendments.	Explain the evolution of the company law legislation, the main features of Companies Act 1968 and CAM Act 1990 with amendments	Textbooks CAMA 1990 Law journals Companies Act 1968	Outline the main features of the Companies Act 1968. Outline the main features of the Companies and Allied Matters Act, 1990 and the subsequent amendments.	Advise students about the key aspects of the legislation and about statutory interpretation and codes of practice etc. Debate the need for regulatory bodies and standards in company law.	Internet and relevant websites Legal cases
General Objective 3: Appreciate the creation of the Corporate Affairs Commission by the Companies and Allied Matters Act, 1990						
3	3.1 Explain the need for the establishment of the Corporate Affairs Commissions. 3.2 Describe the composition of the commission. 3.3 Describe the functions of the Commission under the Companies and Allied Matters Act, 1990.	i. Explain the need for the establishment of the Corporate Affairs Commission. ii. Explain the structure and functions of the Commission	- Textbooks - CAMA - Article	Visit local corporate Affairs Commission (CAC) office and understand its structure and function.	Organise visit to local CAC.	Internet and relevant websites Legal cases

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand the legal nature of companies and their formation						
4-5	4.1 Distinguish a private company from a public company and limited liability company from an unlimited liability company. 4.2 Explain Memorandum and Articles of Association. 4.3 Explain the ultra-vires doctrine. 4.4 Explain the requirement and procedure for incorporation of companies. 4.5 Define a promoter 4.6 Explain the functions of a promoter in formation of companies in Nigeria. 4.7 Explain the rights obligations and liabilities of promoters.	Distinguish a private company from a public company and limited liability company from an unlimited liability company. Explain Memorandum and Articles of Association, ultra-vires doctrine and the procedure for incorporation of companies in Nigeria Explain promoter, its functions, rights obligations and liabilities. Show students necessary Incorporation documents	Textbooks CAMD Articles and Memo of Association Cert of Incorporation	Prepare Memorandum and Article of Association for a hypothetical Company	Guide students to prepare Memorandum and Articles of Association. Give assignment.	Internet and relevant websites Legal cases
General Objective 5: Know the methods by which companies raise capital						
6-7	5.1 Explain share capital and share certificate. 5.2 Explain the classes of share capital and the rights and liabilities of shareholders. 5.3 Explain prospectus and statement in lieu of prospectus. 5.4 Explain the procedure for issuance of shares, and debentures.	i. Explain share capital, share certificate, classes of share capital and the rights and liabilities of share holders. ii. Explain prospectus and statement in lieu of prospectus. iii. Explain the procedures for issuance of shares and debentures iv. Conduct test.	Textbooks Share certificate	Prepare a prospectus and statement in lieu of prospectus for issuance of shares	Guide students to prepare prospectus and statement in lieu of prospectus.	Internet and relevant websites Legal cases

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 6: Understand the procedure of appointment and responsibility of directors and company secretary						
8	6.1 Explain the procedure of appointing directors. 6.2 Explain the legal status and powers of directors. 6.3 Describe the rights and duties of directors. 6.4 Explain the mode of termination of directors. 6.5 List the legal status of a company secretary. 6.6 Describe the rights and duties of a company secretary.	i. Explain appointment of directors, their legal status and powers, rights, duties and mode of termination. ii. Explain the legal status, rights and duties of a company secretary.	Textbooks CAMA Article Cert of Incorporation	Explain the procedure of appointing directors. Explain the legal status and powers of directors. Describe the rights and duties of directors.	Appoint directors for a hypothetical company. Role play exercise to advertise for new directors. Develop appointment criteria. Duties of directors	Internet and relevant websites Legal cases
General Objective 7: Know corporate meetings and resolutions						
9	7.1 Define company meeting. 7.2 Explain annual general meetings, statutory meetings and extra-ordinary meetings. 7.3 Explain the general procedure of company's meetings. 7.4 Explain types of company resolutions.	i. Explain company meetings, types and procedure. ii. Explain company resolution and types.	Textbooks CAMD Article Cert of Incorporation	Attend Annual General Meeting of a company.	Guide students to use the hypothetical case study for arranging an AGM and EGM.	Internet and relevant websites Legal cases
General Objective 8: Understand company accounts, role of Auditors and declaration of dividends						
10-11	8.1 Explain the legal requirements for accounts. 8.2 Identify the various types of accounts. 8.3 Explain the appointment of the Auditors 8.4 Explain the duties and remuneration of Auditors. 8.5 Describe profit and loss accounts, balance sheet and divisible profit. 8.6 Describe Auditors reports. 8.7 Explain the functions of	i. Explain the legal requirements and various types of accounts. ii. Describe the appointment of Auditors, their duties and remuneration. iii. Explain Auditor's reports and the process of dividend declaration iv. Explain the functions of chairman's statement.	Textbooks CAMA Article Publish of Coy	Prepare profit and loss Account and Balance sheet for a hypothetical company.	Questions and examples to guide students to prepare and interpret company accounts.	Internet and relevant websites Legal cases

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	chairman's statement. 8.8 Explain the process of declaration of dividends					
General Objective 9: Know amalgamation, reconstruction, winding-up and liquidation of companies						
12-13	9.1 Explain company amalgamations 9.2 Explain company reconstructions. 9.3 Define liquidation. 9.4 Describe liquidation procedures. 9.5 Explain the powers and duties of liquidators. 9.6 Describe the procedure for winding up	i. Explain company amalgamation and reconstruction. ii. Explain liquidation, its procedures, powers and duties of liquidators and the procedure of winding-up.	Textbooks CAMA Articles and Memo of Association	Identify and analyse reasons for at least one amalgamation, restructuring, winding up and liquidation that was consummated in the recent past.	Guide students to analyse cases of:- amalgamation, restructuring, Winding up; liquidation.	Internet and relevant websites Legal cases
General Objective 10: Understand Incorporation of Trustees						
14-15	1.1 Describe what are incorporated trustees. 1.2 Explain the procedure for incorporation of trustees. 1.3 Explain the effect of incorporation of trustees. 1.4 Describe the structure of management of an incorporated trustee. 1.5 Describe the mode of dissolution of an incorporated trustee	Explain incorporated trustee, procedure for its in corporation and effects of incorporation of trustees.. ii. Explain structure of management of an incorporated trustee and the mode of dissolution of the trustee. iii. Conduct test	Textbooks CAMA Articles and Memo of Association Published Accounts of Company	Explain the procedure for incorporation of trustees. Explain the effect of incorporation of trustees. Describe the structure of management of an incorporated trustee.	Guide students on the procedure for the appointment of trustees. Use a relevant case study	Internet and relevant websites Legal cases

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

Course: Project

Programme: (Higher National Diploma)			
Course: Project	Course Code: BAM 425	Total Hours:	6
Year: 2 Semester: 4	Pre-requisite:	Theoretical: Practical:	0 hours/week 6 hours/week
Goal: This course is designed to enable the student to undertake an individual project and write a report on it.			
General Objectives: On completion of this course, the diplomate should be able to: <ol style="list-style-type: none">1. Research a chosen topic at HND level from available sources.2. Collect data on the chosen topic.3. Produce a report on the chosen topic.			

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

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

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

Assessment: Give details of assignments to be used:

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

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

Recommended Textbooks & References:

Course: Purchasing and Materials Management

PROGRAMME: HND IN Business Administration and Management			
Course: Purchasing and Materials Management	Code: BAM 428	Credit Hours:	3 hours 3 UNITS
Semester: 4	Pre-requisite:	Theoretical: Practical:	2 hours/week - 67 % 1 hours/week - 33 %
Course main Aim/Goal			
<p>To develop an understanding of the major principles, concepts and techniques in the management of the purchasing function in a business organisation. To develop an awareness of the techniques used by businesses to ensure that purchases are of the right quality and purchased from the right suppliers.</p>			
General Objectives:			
<ol style="list-style-type: none"> 1. Know how the purchasing function contributes to the achievement of an organisation's objectives 2. Understand how to use information sources and appropriate criteria to evaluate and select suppliers 3. Know how an organisation ensures that regular quantities and quality of goods and services are purchased. 4. Understand the role of the major national and transnational organisations that influence international purchasing 5. Know the role and services provided by specialists in international purchasing 6. Understand the principles of materials management. 7. Understand the techniques of materials management 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: The Purchasing Function in a Business Organisation						
1-3	1.1. Explain purchasing as a service function and proactive activity. 1.2. Explain the organisation and structuring of purchasing 1.3. Identify the relationship of purchasing to corporate objectives 1.4. Explain purchasing strategy and planning.	Explain the organisation and structuring of purchasing Identify the relationship of purchasing to corporate objectives Explain purchasing strategy and planning.	Textbooks Journals	Explain the organisation and structuring of purchasing Identify the relationship of purchasing to corporate objectives Explain purchasing strategy and planning	Advise students on the role of purchasing and strategy. Website research to examine corporate objectives, costs and purchasing	Internet and Relevant Websites
General Objective 2: Purchasing - Information Sources and Criteria						
4-6	2.1. Explain sourcing for consumables, capital goods and goods for resale. 2.2. Consider the nature of the relationship with suppliers. 2.3. Explain subcontracting and outsourcing 2.4. Consider purchasing in the public sector. 2.5. Explain the problems of buying services.	Consider the nature of the relationship with suppliers. Explain subcontracting and outsourcing Consider purchasing in the public sector. Explain the problems of buying services.	Textbooks Journals	Consider the nature of the relationship with suppliers. Explain subcontracting and outsourcing Consider purchasing in the public sector. Explain the problems of buying services.	Guide students on the use of outsourcing in the public sector - The use of sub-contracting. Group work to examine a case study on buying services in the public sector	Internet and Relevant Websites
General Objective 3: Ensuring the Right Quantity and Quality of Goods						
7-9	3.1. Explain issues in quality - quality control, quality assurance and TQM (total quality management) 3.2. Identify the criteria for assessing supplier quality. Value Analysis. 3.3. Explain the techniques of ensuring the right quantity - stock control, economic order quantities etc. 3.4 Identify the key production planning systems - JIT, Kanban, critical path analysis and MRP 3.5. Explain price and non-price factors in purchasing decisions.	Explain issues in quality - quality control, quality assurance and TQM (total quality management) Identify the criteria for assessing supplier quality. Value Analysis Identify the key production planning systems - JIT, Kanban, critical path analysis and MRP	Textbooks Journals	Explain issues in quality - quality control, quality assurance and TQM (total quality management) Identify the criteria for assessing supplier quality. Value Analysis Identify the key production planning systems - JIT, Kanban, critical path analysis and MRP	Advise students about TQM, Value Analysis and prod. Planning systems. Logistics case study and supplier quality. Role Play exercise. Oral Presentation	Internet and Relevant Websites Guest Speaker on Quality

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: International Purchasing						
10-12	4.1. Explain Nigerian and international organisations of significance with regard to international purchasing i.e. GATT, trade associations etc. 4.2. Explain international trade arrangements - contracts, factoring and exchange rates. 4.3. Identify cross cultural issues in purchasing. 4.4. Explain global sourcing strategies. 4.5. Consider the role of international trade specialists - consultants, agents, freight forwarders etc.	Explain international trade arrangements - contracts, factoring and exchange rates. Identify cross cultural issues in purchasing. Explain global sourcing strategies. Consider the role of international trade specialists - consultants, agents, freight forwarders etc.	Textbooks Journals	Explain international trade arrangements - contracts, factoring and exchange rates. Identify cross cultural issues in purchasing. Explain global sourcing strategies. Consider the role of international trade specialists - consultants, agents, freight forwarders etc.	Use of internet sources and websites to examine international orgs. Assignment to solve problems associated with international purchasing.	Internet and Relevant Websites Students to examine different countries
General Objective 5: Materials Management						
13-15	5.1. Explain the principles of operations management and time management 5.2. Consider issues relating to resource allocation and cost scheduling 5.3 Explain how to manage projects 5.4. Consider task sequencing and task scheduling. 5.5. Explain the principles of co-ordinating and monitoring key operations	Consider issues relating to resource allocation and cost scheduling Explain how to manage projects Consider task sequencing and task scheduling. Explain the principles of co-ordinating and monitoring key operations	Textbooks Journals	Consider issues relating to resource allocation and cost scheduling Explain how to manage projects Consider task sequencing and task scheduling. Explain the principles of co-ordinating and monitoring key operations	Explain resources allocation in the context of project management. Scheduling, sequencing and use of a relevant case study. Working in pairs to examine key techniques and cost factors.	Internet and Relevant Websites

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