



TRINITY UNIVERSITY  
1 FFF Road, Off Alara Street, Sabo, Yaba  
Lagos State, Nigeria

**Departmental Handbook**  
DEPARTMENT OF MANAGEMENT SCIENCES  
Faculty of Arts, Management and Social Sciences  
(FAMAS)

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# **INTRODUCTION**

## **The Faculty of Arts, Management and Social Sciences**

The faculty houses six departments and nine programmes. These departments and programmes are Management Sciences Department (Accounting, Business Administration and Marketing), Economics Department, Political Science Department (Political Science and International Relations) Mass Communication, English & Literary Studies, and Tourism & Hospitality Management. All the programmes are at first degree level leading to the award of BSc Degree upon satisfactory completion of prescribed courses, practical sessions and internship.

The Faculty of Arts, Management and Social Sciences is blessed with competent and committed lecturers, administrative and technical staff. The crop of these experienced lecturers and other faculty members in addition to a conducive environment, have always placed the faculty in an enviable position among the best in the country. In addition, our studios and laboratory are equipped with modern and state of art equipment for hands on practical experience in the various fields of study.

Welcome to the Faculty of Arts, Management and Social Sciences, Trinity University where competent graduates and leaders are raised for God and humanity.



**WELCOME ADDRESS FROM THE Ag. HEAD,  
DEPARTMENT OF MANAGEMENT SCIENCES**

I am Dr. Olabode Oloruntoba. With great delight, I welcome you to the Department of Management Sciences. The Department was established as a full-fledged Department in the 2019/2020 academic session. Management Sciences department is privileged to house three (3) programmes. These programmes include Accounting, Business Administration, and Marketing. Our department is dedicated to offering updated and industry-friendly programmes for its students.

The Department aims to develop knowledge, critical analysis and interpersonal skills through lectures, conferences, seminars, workshops, various assessment modes and short-term courses. With a programme portfolio that focused on working in collaboration with other Departments in the University such as Economics, Mass Communication, Computer Sciences, etc., the Department of Management Sciences offers undergraduate programmes with the intentions of preparing the students for future employability, self-independence and industrial relevance. The Management Sciences department is committed to excellence in teaching, research and community enrichment.

Among other staff of the University, I consider myself highly privileged to serve as one of the Ag. Heads of the Department of this

noble university. My heartfelt appreciation goes to the Management of the University for giving me this rare opportunity to serve in the Ag. HOD capacity. Once more, you are all welcome to the Management Sciences Department.

**Dr. Olabode Oloruntoba**

*Ag. Head, Department of Management Sciences*

## **OVERVIEW OF THE DEPARTMENT**

The Department of Management Sciences started as a full-fledged Department in the 2019/2020 Academic Session with nine (9) pioneer students for the 3 Programmes of the Department, namely, Accounting with two (2) students, Business Administration with five (5) students, and Marketing with two (2) students. Mrs. Ayobola Charles was the first staff of the department, and she coordinated the department as the head. The Department of Management Sciences offers three Honours Degree Programmes, each of 4 years' duration, namely:

- Bachelor of Science (B.Sc) Accounting
- Bachelor of Science (B.Sc) Business Administration.
- Bachelor of Science (B.Sc) Marketing.

The Department adopts a very practical and realistic approach to the solution of all Business activities problems based upon sound mastery of underlying theories and principles in order to produce graduates who will impact their society and environment positively and bring about the desired changes that would be an example for others to follow. Our products should be capable of making informed contributions to Business activity issues in a globalized environment.

## **OVERVIEW OF ACCOUNTING PROGRAMME**

The Coordinator/Head of the Accounting Unit (HoU) is Dr. O. Olowosegun. The Accounting programme at Trinity University was established in October 2019 with an enrolment of two students under the Department of Management Sciences. The programme, approved by the National Universities Commission (NUC), is facilitated by qualified, very distinguished, experienced and highly professional scholars as lecturers and staff.

The Academic Handbook contains details of prescribed courses and other specific requirements for the Accounting programme. It is intended to provide concise information to students, parents and everyone interested in the academic programme. The curriculum of the programme is carefully designed to equip our students with necessary skills to compete with their colleagues in different parts of the world, emerge as leaders in the profession and serve as solution providers in business and related endeavours.

Another unique aspect of the programme is that students are exposed to the praxis of theory and practice. Students are made to interact with the real world of Accounting as they are required to undertake a compulsory industrial attachment during their training. This allows the students the opportunity to practice what they had learnt in class before graduation and broadens their horizon as well for tasks ahead.

## **Philosophy of the Accounting Programme**

The call for transparency and accountability in all spheres of human endeavour makes the accounting function vital to effective and efficient running of all organisations be it business entities or not-for-profit organisations. Transparency and accountability requires the proper documentation and communication of economic events of an entity to the relevant stakeholders.

The philosophy of the accounting programme is to produce high level accounting personnels that can contribute to the development of accounting theory and practice. The Accounting programme at Trinity University aims to produce high-calibre professionals with the requisite knowledge and skills that prepare them towards self-development, national development and service to humanity.

## **Objectives of the Accounting Programme**

The main objectives of the Accounting programme at Trinity University are to produce God-fearing graduates anchored on Christian values that possesses basic knowledge and skills needed for the understanding and analysis of problems relating to accounting in industrial, commercial, public and other human organizations; equip students with knowledge and skills of decision making, especially analytical skills needed for recognising, defining and solving

problems; develop interpersonal relation skills and prepare students for leadership positions. The specific objectives are to:

1. offer an undergraduate professionally oriented programme for the aspiring Nigerian accountants, auditors, taxation and finance experts;
2. To impart to students basic knowledge, concepts, theories, principles and practices of accounting and financial management;
3. To teach students the application of accounting and financial management techniques to solving organisations' problems;
4. To develop leadership traits and inter-personal relationships required for working in industrial, commercial, educational, public service and other organisations.
5. To impart to students the required academic and professional knowledge, skills and competencies for global relevance.
6. To contribute to knowledge, promote best accounting and financial management practices through research, public lectures, seminars and collaborations with relevant institutions and professional bodies.
7. instill in the Accounting students the ability to respect deadlines and work under pressure;

8. Train professionally competent graduates for different leadership positions in accounting and business, and will-be entrepreneurs in specialised areas of accounting;
9. Train professionals who will be skilled in the new industrial revolution of technology and data sciences and analytics; and
10. Produce graduates who know and will use the potentials and dynamics of technology to further the national interest as well as international business and finance.

### **Vision of the Accounting Programme**

To produce versatile graduates that can raise and sustain the professional status of accounting in its different areas of specialisation within the nation and across the globe.

### **Mission of the Accounting Programme**

To produce accounting graduates and professionals that are God-fearing, ethically minded and who are prepared to compete and attain leadership positions for the benefits of humanity in organisations in different sectors of the economy and across the globe.

### **Core Values**

1. Godliness
2. Academic Excellence
3. Professionalism

4. Responsibility
5. Integrity
6. Leadership
7. Discipline

### **Graduation Requirements for Accounting Programme**

Students must take and pass a minimum of 174 credit units to graduate from the 4-year Bachelor of Science degree in Accounting as shown in Table 1 below.

#### **Required Units for Graduation B.Sc. Accounting Programme**

	<b>Units</b>
<b>100 Level</b>	39
<b>200 Level</b>	42
<b>300 Level</b>	40
<b>400 Level</b>	33
<b>Total</b>	154

The minimum credit load per semester is 15 credit units.

For the purpose of calculating a student's cumulative GPA(CGPA) in order to determine the class of Degree to be awarded, grades obtained in **ALL** the courses whether compulsory or optional and whether passed or failed must be included in the computation.



Even when a student repeats the same course once or more before passing it or substitutes another course for a failed optional course, grades scored at each and all attempts shall be included in the computation of the GPA. Pre - requisite courses must be taken and passed before a particular course at a higher level.

### **Attainment Levels for Graduation**

For graduation, each student:

1. must have attained not less than 75 per cent of class attendance.
2. must participate and pass all required courses.
3. should carry out and complete the final year project.
- 4.

Furthermore, a graduate in Accounting who has attained the threshold level should:

- a) Demonstrate knowledge of accounting concepts, conventions and principles.
- b) Demonstrate knowledge of the nature of accounting information and its users.
- c) Demonstrate knowledge of how financial statements of business entities and not-for-profit organisations are prepared.
- d) Demonstrate the ability to interpret financial statements.
- e) Demonstrate the ability to gather appropriate information for decision making.

- f) Demonstrate the capacity to carry out an audit of a sole trader, partnership, and medium sized companies.
- g) Demonstrate knowledge of computation of personal income tax, and the various profit taxes.
- h) Conversant with the statutory regulations, rules and standards governing corporate and financial reporting.
- i) Demonstrate awareness of contemporary national and global accounting issues and their impact on financial reporting.
- j) Know how to apply accounting concepts, conventions and principles to policy issues.

## COURSE OUTLINE (ACCOUNTING)

**Table 1 List of Courses, Unit and Status (Accounting)  
100 level Courses (First Semester)**

S/N	Course Code	Course Title	Course Unit	Status
1.	ACC 111	Principles of Accounting I	2	C
2.	BFN 111	Introduction to Banking and Finance I	2	C
3.	BUS 111	Introduction to business I	2	C
4.	ECO 111	Introduction to Economics I	3	C
5.	CSC 111	Introduction to Computer	2	R
6.	FSS 111	Business Mathematics I	2	R
7.	EDS 111	Entrepreneurial Development Studies I	1	C
8.	GST 111	Communication in English I	2	C
9.	GST 112	Use of Library, Study Skills and ICT I	2	C
10.	GST 114	Nigerian Peoples and Culture	2	R
11.	GST 113	Logic, Philosophy and Human Existence	2	R
12.	CIT 111	IT Certification I	0	R
<b>TOTAL</b>			<b>22</b>	

## 100 level Second Semester

S/N	Course Code	Course Title	Course Unit	Status
1	ACC 121	Principles of Accounting II	2	C
2.	BFN 121	Introduction to Banking and Finance II	2	C
3.	BUS 121	Introduction to business II	2	C
4.	ECO 121	Introduction to Economics II	3	C
5.	FSS 121	Business Mathematics II	2	R
6.	GST 121	Communication in English II	2	C
7.	GST 123	Communication in French	2	C
8.	GST 124	Contemporary Health Issues	2	E
		<b>TOTAL</b>	<b>17</b>	

## 200 Level (First Semester)

S/N	Course Code	Course Title	Course Unit	Status
1	ACC 211	Introduction to Financial Accounting 1	2	C
2	ACC 212	Introduction to Cost Accounting I	2	C
3	ACC 214	Accounting laboratory and Accounting Application Software	2	C
4	ECO 211	Introduction to Micro Economics	2	C
5	STA 211	Statistics for Management Sciences I	2	C
6	BFN 211	Principles of Finance	2	C
7	BUS 213	Business Communication	2	C
8	GST 212	History and Philosophy Science	2	C
9	GST 213	Peace and Conflict Resolution	2	C
10	EDS 211	Introduction to Entrepreneurship II	1	R
<b>TOTAL</b>			<b>19</b>	

## 200 Level (Second Semester)

S/N	Course Code	Course Title	Course Unit	Status
1.	ACC 221	Introduction to Financial Accounting I	2	C
2.	ACC 222	Introduction to Cost Accounting II	2	C
3.	ACC 225	Corporate Governance and Professional Ethics in Accounting	2	2
4.	BUS 223	Elements of Management	2	C
5.	BUS 222	Elements of Government	3	C
6.	ECO 221	Introduction to Macro Economics	2	C
7.	STA 221	Statistics for Management Sciences II	2	C
8.	EDS 221	Introduction to Entrepreneurship IV	1	C
9.	GST 221	Environments and Sustainable Development	2	R
10.	FSS 221	Application of Computer	3	C
11.	GST 222	Leadership Skills	2	C
		<b>TOTAL</b>	<b>23</b>	

### 300 Level (First Semester)

S/N	Course Code	Course Title	Course Unit	Status
1.	ACC 311	Financial Accounting III	2	C
2.	ACC 312	Audit I	2	C
3.	ACC 313	Management Accounting I	2	C
4.	ACC 314	Taxation I	2	C
5.	ACC 315	Forensic Accounting and Fraud Management	2	C
6.	ACC 316	Analysis for Business Decisions	3	C
7.	BFN 311	Corporate Finance	2	C
8.	BUS 311	Production Management	3	C
9.	BUS 312	Business Law I	2	C
10.	EDS 311	Entrepreneurial Development Studies	1	C
	<b>TOTAL</b>		<b>21</b>	

### 300 Level (Second Semester)

S/N	Course Code	Course Title	Course Unit	Status
1.	ACC 321	Intermediate Financial Accounting	2	C
2.	ACC 323	Management Accounting II	2	C
3.	ACC 324	Management Information Systems	3	C
4.	ACC 325	Accounting Theory and Financial Reporting Standards	2	C
5.	ACC 326	Company Law	2	C
6.	ACC327	Public Sector Accounting and Finance	3	C
7.	BUS 328	Research Methodology	3	C
8.	EDS 321	Entrepreneurial Development Studies VI	1	C
9.	ACC 399	SIWES	1	C
	<b>TOTAL</b>		<b>19</b>	



### 400 Level (First Semester)

S/N	Course Code	Course Title	Course Unit	Status
1.	ACC 411	Advanced Financial Accounting	3	C
2.	ACC 412	Audit II	3	C
3.	ACC 413	Financial Management I	2	C
4.	ACC 414	Taxation II	3	C
5.	BFN 416	International Corporate Finance	2	C
6.	BUS 412	Business Policy and Strategy I	3	C
7.	EDS 411	Entrepreneurial Development Studies	1	C
	<b>TOTAL</b>		<b>17</b>	

### 400 Level (Second Semester)

S/N	Course Code	Course Title	Course Unit	Status
1.	ACC 423	Financial Management II	2	C
2.	BUS 422	Business Policy and Strategy II	3	C
3.	ACC 425	International Accounting Practices	3	C
4.	ACC 426	Computer Applications and Accounting Packages II	2	C
5.	ACC 499	Research Project	6	C
	<b>TOTAL</b>		<b>16</b>	

## **COURSE DESCRIPTIONS**

### **100 LEVEL Accounting**

#### **ACC 111 Principles of Accounting I (2 Units: LH30, C)**

The Nature and Scope of Accounting: the Functions of Accountants. The Accounting Function and Its Relationship with the Information System of Organisations. Accounting Procedure and Systems: Double Entry Book-keeping Systems, The cash book and the ledger, classification, recording and summary of business transactions. Books of original entry, the Trial Balance, Accruals, Prepayment and Adjustments: Classification of Expenditure between Capital and Revenue. Methods of Recording Accounting Data: Manual and Mechanical. Trading and Profit and Loss Accounts and Balance Sheets of a sole trader; Accounting Treatment of control Accounts and Bank Reconciliations.

#### **ACC 121 - Principles of accounting II (2 Units: LH30, C)**

Accounts of non-profit making organisations such as clubs, religious organisations etc.

Incomplete records or single-entry system. Elements of cost and preparation of manufacturing accounts. Partnership accounts – case laws, fixed and fluctuating capital accounts, the partners' current accounts and the treatment of interest on drawings and capital. The profit and loss appropriation account. Admission of new partners including treatment of goodwill. Retirement of partners

### **ECO 111 & ECO 121: Introduction to Economic I & II (3 Units: LH45, C)**

An introduction to the various issues, the nature of economic science, the methodology of economics, major areas of specialization in economics, stressing historical development of ideas, major findings in the various areas of specialization, elementary principles of micro and macro-economics, current issues of interest and probable future developments.

### **BUS 111 Introduction to Business (2 Units: 30 LH; C)**

The Scope of business; the Character of business from social, legal and economic perspectives. Forms of ownership, organisation and Management. Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises.

### **FSS 111: Business Mathematics (2 Units: LH30, C)**

Mathematical concepts in the social sciences. Set theory, factors and exponents, logarithms, trigonometry, equations, functions, progressions. Coordinate geometry. Trigonometric functions and their inverse. Inequalities, Matrix algebra, differentiation, introduction to calculus, exponential and logarithmic functions, Economic applications, implicit functions, differential. Permutations and combinations etc.

### **EDS 111 Foundation Course in Entrepreneurial Studies (1 Unit: LH15, C)**

The Historical and Economic role of Entrepreneurship. Theory and the Practice of Entrepreneurship. Starting and managing a new

enterprise. Characteristics of entrepreneurs, the identification and evaluation of new venture opportunities, resource utilization, strategy development and successful planning, implementing and launching of new business venture. Analyses of case studies and developing of detail business plan for starting and owning and enterprise.

### **BFN 111 Introduction To Finance (2 Units: 30 LH; C)**

Nature and Scope of Finance: Meaning of Finance, The finance Function, Goals of the Firm, Finance and Related Disciplines, The Role of Financial Managers, Finance Decisions and Risk Return Trade off, Finance in the Organisation Structure of the Firm. Basic Forms of Business organizations; Sources of Business Finance; Introduction of Financial Analysis; Profit planning; Financial Forecasting; and Introduction to Working Capital Management.

### **GST 111: Communication in English I (2 Units: 30 LH; C)**

Effective communication and writing in English, Language skills, writing of essay answers, Comprehension, Sentence construction, Outlines and paragraphs, Collection and organization of materials and logical presentation, Punctuation.

### **GST 112: Use of Library, study Skill and ICT (2 Units: 30 LH; C)**

Brief history of libraries, Library and education, University libraries and other types of libraries, Study skills (reference services). Types of library materials, using library resources including e-learning, e-materials; etc, understanding library catalogues (card, OPAC, etc) and classification, Copyright and its implications, Database resources, Bibliographic citations and referencing. Development of modern ICT, Hardware technology Software technology, Input devices, Storage devices, Output devices, Communication and internet services, Word processing skills (typing, etc).

### **GST 113: Logic Philosophy and Human Existence (2 Units: 30 LH; R)**

A brief survey of the main branches of Philosophy Symbolic Logic Special symbols in symbolic Logic-conjunction, negation, affirmation, disjunction, equivalent and conditional statements law of tort. The method of deduction using rules of inference and bi-conditionals qualification theory. Types of discourse, Nature or arguments, Validity and soundness; Techniques for evaluating arguments; Distinction between inductive and deductive inferences; etc. (Illustrations will be taken from familiar texts, Including literature materials, Novels, Law reports and newspaper publications).

### **GST 114: Nigerian Peoples and Culture (2 Units: 30 LH; R)**

Study of Nigerian history, culture and arts in pre-colonial times, Nigerian's perception of his world, Culture areas of Nigeria and their characteristics, Evolution of Nigeria as a political unit, Indigene/settler phenomenon, Concepts of trade, Economic self-reliance, social justice, Individual and national development, Norms and values, Negative attitudes and conducts (cultism and related vices), Re-orientation of moral Environmental problems.

### **EDS 111: Entrepreneurial Development Studies I (1 Unit: 15 LH; R)**

Approach: Resource persons will be drawn from the academics and industries as a way of bridging the gap between town and gown. Students are exposed to actual industrial environment.

Objective: -This is a foundation course that is aimed at imparting entrepreneurial orientation and skill to the students.

Topics covered include the following: Some basic concepts and definitions of Entrepreneurship. Entrepreneurial equation, historical

background of Entrepreneurship. Definition of Entrepreneurship and Entrepreneur. Characteristics of Entrepreneurship. Qualities of successful entrepreneur, Entrepreneurship and Economic growth, Environment of Entrepreneur Development, What entrepreneurship involves, Elements of Entrepreneurship, Components of entrepreneurial ventures, Fundamental changes that stimulate entrepreneurship, The Entrepreneurial process, Benefits of being an Entrepreneur, Contributions of memorable early Entrepreneurs, Time Management. Students are also expected to submit a term paper on Entrepreneurship from some selected areas of SMEs (Small and Medium Scale Enterprise) operations.

**GST 121: Communication in English II (2 Units: 30 LH; C)**

Logical presentation of papers, Phonetics, Instruction on lexis, Art of public speaking and oral communication, Figures of speech, Précis, Report writing.

**GST 123: Communication in French (2 Units: 30 LH; C)**

Introduction to French, Alphabets and numeric for effective communication (written and oral), Conjugation and simple sentence construction based on communication approach, Sentence construction, Comprehension and reading of simple texts.

**GST 124: Contemporary Health Issues (2 Units: 30 LH; E)**

Diet, exercise and health, nutritional deficiency diseases, malaria, other infections, hypertension, organ failure, air-borne diseases, sexually transmitted diseases, cancer and its prevention, sickle cell disease. HIV/AIDS: Introduction, epidemiology of HIV, natural history of HIV infection, transmission of predisposing factors to HIV, Impact of HIV/AIDS on the society, management of HIV infection, prevention of HIV. Drugs and Society: Sources of drugs, classification

of drugs, dosage forms and routes of drugs administration, adverse drug reactions, drug abuse and misuse, rational drug use and irrational drug use. Human Kinetics and health education: personal care and appearance, exercise and health, personality and relationship, health emotions, stress, mood modifiers, refusal to tobacco, alcohol and other psychoactive drugs.

### **EDS 121: Entrepreneurial Development Studies II (1 Unit: 15 LH; C)**

Topics covered include the following: Generating Entrepreneurial ideas and translating same with action, The source and approaches to the study of Entrepreneurship, constraints of launching Business, Youths and Money Management, Investment, Introduction to Capital Market, Classification of Entrepreneurs, Economic Importance of Entrepreneurship, Entrepreneurial Windows. Factors that influence Entrepreneurship. The practice of Entrepreneurship Productivity, Salaried Employment Vs. Entrepreneurship, Introduction to Marketing Management, Forms of Business Organizations, their advantages and disadvantages. Introduction to International Trade. Students are also expected to submit a term paper on Entrepreneurship from some selected areas of SMEs (Small and Medium Scale Enterprise) operations.

## **200 LEVEL COURSES**

### **ACC 211 – Introduction to Financial Accounting (2 Units: 30 LH; C)**

The nature and scope of Accounting. The functions of accountants. The accounting function and its relationship with the information system of organisations. Accounting procedure and systems: Double entry book keeping systems, the trial balance, accruals, prepayment and adjustments. Classification of expenditure between capital and



revenue. Methods of recording accounting data: Manual and mechanical. Trading and profit and loss accounts and balance sheets of sole trader. Accounting treatment of control accounts. Bank reconciliations. Departmental accounts. Accounting for specialized transactions such as joint ventures, consignment.

### **ACC 214 Computer applications and accounting packages I (2 Units: 30 LH; C)**

Different types of accounting packages, independent and integrated accounting software, Off-the-shelf packages, customized or be-spoke accounting packages. Accounting software as part of the Enterprise Resource Planning (ERP) and Malicious software for the benefit of data and information security in the business environment. The course introduces the students to the use of various accounting and audit software such as Excel, Peachtree, Sage, Quickbooks, etc. to prepare financial statement. Hands on practice on preliminary aspects such as opening of a company, creating company's profile, creating chart of accounts, how to create customers, how to create vendors, how to create employees. Accounts payable: How to raise a purchase order, applying to purchase order number and applying to purchases, applying to invoice and to expenses. How to raise a vendors' credit memo (Return Outward).

### **ACC 221 – Introduction to financial accounting II (2 Units: 30 LH; C)**

Accounts of non-profit making organisations such as clubs, religious organisations etc. Incomplete records or single entry system. Elements of cost and preparation of manufacturing accounts. Partnership accounts – case laws, fixed and fluctuating capital accounts, the partners' current accounts and the treatment of interest on drawings and capital. The profit and loss appropriation account. Admission of

new partners including treatment of goodwill, retirement of partners Branch accounts, Accounting for royalties, containers accounts. Hire purchase and other methods of financing assets acquisition. Pension and provident funds units and investment trusts, Farmer's account, Voyage account and Solicitor's account.

### **ACC 212 Introduction to Cost Accounting I (2 Units: 30 LH; C)**

Nature, Scope and Functions of Cost and Management Accounting. The principles underlying the preparation and presentation of Cost Accounts for various types of business. The Different Meanings of 'Cost': Viz: Historical Costs, Standard Cost, Marginal Cost, Average Cost etc. Cost Unit and Cost Centres. The Elements of Cost and Classification of Costs. Cost behaviour and estimation/segregation. Cost Accounting for Material, labour, Over-heads and Equipment: Job and Process of Cost Accounting.

### **ACC 222 Introduction to Cost Accounting II (2 Units: 30 LH; C)**

Elements of Marginal Costing, Standard Costing and Budgetary Control. Double Entry Accounts for Cost Control. Nature and Uses of Accounting Ratio. Elementary Break-even Analysis, Current Problems and Issues. Cost methods; process costing (detailed treatment of joint and by products as well as spoilage, normal and abnormal and equivalent credits), Job Costing (including contract and batch costing incorporating IAS 11), operation costing e.g. service costing, costing techniques; marginal costing and absorption costing compare with simple decision Break-even analysis and cost volume profit analysis, Double entry accounts for cost control integrated and interlocking costing systems, standard costing (simple variance analysis).

### **BUS 213 Business Communication (2 Units: 30 LH; C)**

Rudiments of Communication: Communication Defined, Elements of Communication, Principles of Communication; Oral, Written and Nonverbal Communication: Language Defined, Non-verbal communication, Listening, Oral and written Communication; Functions and settings of Communication: Functions of Communication, Communication setting; Communication Theories and Models: Linear Model, Interactional Model, Transactional Model etc. Writing and Communication Methods: Writing Defined, stages of Writing, other Aspects of the Writing Process, Corporate and Public Communications, Commercial Communication Method and Letter Writing.

Process of Meetings, Conferences, Seminars, Symposium and Debates: Meeting Defined, Conduct, Procedures, Aims and Benefits/Disadvantages of Meetings.

Written Rules Affecting Meetings, Conference, Seminar, Symposium and Debates. Uses of Words, Sentences and Figurative Expressions, Words and their Meanings, Synonyms and Antonym Dynamism in Words, and Predication, Suffixation, Sentences/Figurative Expression. Reports and Handover notes: Types of Reports, Components of Reports and Handover Notes. Organization communication: The concept of organizational communication, Factors Affecting Effectiveness of Organizational Communication. Types of organizational Communication. Public Relations and Marketing Communication.

### **BUS 223 Elements of Management (2 Units: 30 LH; C)**

Basic Concepts in Management: Management Principles, Functions of the Manager. Planning: Nature and Purpose the organizing function, Department, Line and Staff Authority, Staffing and Directing: Selection of Employees and Managers, Appraisal of Managers,

Management Development, Nature of Directing, Motivation Leadership Controlling: the Control Process, Control technique, recent developments in the control Function The Nigerian environment: management problems in Nigeria, Challenges of Indigenization, transferability of Management system.

**BUS 222 Elements of Government (2 Units: 30 LH; C)**

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

**ECO 211: Introduction to Micro-Economics (2 Units: 30 LH; C)**

Micro-economic theory, problem of scarce resources and allocation of resources in product and factor markets with application to Nigerian and other economies, equilibrium concept, possibility of disequilibrium, partial equilibrium and general equilibrium analyses. Supply and demand theory, Cobweb theory, introductory dynamics. Consumer behaviour. General equilibrium of exchange. Production theory. Cost curves. Pricing and output under perfect competition, imperfect competition, monopoly and monopolistic competition. Pricing of production factors. The theory of comparative costs.

**ECO 221: Introduction to Macro-Economics (2 Units: 30 LH; C)**

Macro-economic theory, national income accounting, macro-economic aggregates, the classical system, the Keynesian system, the monetarist system, domestic economic stabilisation, monetary and fiscal policies, price control and inflation.

### **FSS 221 Application of Computer (3 Units: 45 LH; C)**

Introduction to Basic programming. Data types: Constant and variables. Statement types; assignment statements, Input – output statements, control statements.

### **STA 211 & 221 Statistics (4 Units: 60 LH; C)**

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

### **EDS 211 Entrepreneurial Development Studies III (1 Unit: 15 LH; C)**

This course is the continuation of EDS111 and EDS121. Objective: The course is aimed at exposing students to the opportunities in Entrepreneurship and the basic characteristics required for successful performance as entrepreneurs using some related biographical studies of entrepreneurs and management giants as case studies. Topics covered include the following: Relevance of Entrepreneurial and SMEs to the Nations and Societies and Individuals, More on biographical studies of business thinkers, Entrepreneurs and Management Giants, Introduction to International Entrepreneurship, Entrepreneurship and globalization, accelerated industrialization through active promotion and development of SMEs, SMEs:

definitions, Advantages and Disadvantages, Management Challenges of SMEs. Managing business growth. Students are also expected to submit a term paper on Entrepreneurship from some selected areas of SMEs (Small and Medium Scale Enterprise) activities, operations etc.

### **GST 221: Environment and Sustainable Development (2 Units: 30 LH; C)**

Man – his origin and nature; Man and his cosmic environment; Scientific methodology, Science and technology in the society and service of man. Renewable and non-renewable resources - man and his energy resources. Environmental effects of chemical plastics, Textiles, Wastes and other materials, Chemical and radiochemical hazards, Introduction to the various areas of science and technology. Elements of environmental studies.

### **GST 222: Leadership Skills (2 Units: 30 LH; C)**

Transformation is a fundamental shift in the deep orientation of a person, organization of society such that the world is seen in new ways and new actions and results become possible that were impossible prior to the transformation. Transformation happens at the individual level but must be embedded in collective practices and norms for the transformation to be sustained. Leadership Development Programme (LDP) proposes novel approaches to teaching and learning, which emphasizes the practical involvement of participants. It is interactive and involves exercises and actual implementation of breakthrough projects by teams that make difference in the lives of the target population. In this course, leadership concepts comprising of listening, conversation, emotional intelligence, breakthrough initiatives, gender and leadership, coaching and leadership, enrolment conversation and forming and leading teams will be taught.

## **300 LEVEL ACCOUNTING**

### **ACC 311 Financial Accounting (2 Units: 30 LH; C)**

Company Accounts: Formation, issue and redemption of Shares and debentures, final accounts, merging, amalgamation, absorption, etc. including statutory requirements of company accounts in respect of each area. Advanced Partnership accounts: Admission, retirement, dissolution, change of interest, including the treatment of goodwill on admission/retirement. Conversion of partnerships to Limited companies, amalgamation of partnerships.

### **ACC 321 Intermediate Financial Accounting (2 Units: 30 LH; C)**

Branch Accounts. (Home and Foreign branches). Introduction to interpretation of accounts and financial statement analysis – Funds flow statements. Accounting for acquisitions and mergers. Accounting for foreign operations – Foreign branches/-affiliates, methods of conversion etc. Valuation of share and business – going concern and break-up basis. Bankruptcy and Insolvency – requirements of the statute and accounting for bankruptcy and insolvency. Accounting for specialized transactions; Joint ventures, Hire-purchases, Goods on sales or return, Royalties, Containers, Consignments, Investments and Securities, Bills of Exchange and Pension Fund. Accounting for Banks and Insurance Industries, with special reference to relevant legislation. Interpretation of financial statements – ratio analysis for working capital and statements of the sources and application of funds and cash flows; and objectives of disclosure.

### **ACC 312 Auditing I (2 Units: 30 LH; C)**

All International Auditing Standards (ISA) as it relates to the following: The nature and purpose of an audit. The role of internal audit, external audit, reporting responsibilities, appointment,

dismissal, resignation. The concepts of “true and fair”, “independence of auditor”. Relationship of auditors to directors, shareholders and other financial statements’ users. Audit Planning – Initial review of accounting system, evaluation of internal control system and procedures, development of an audit programme, audit procedures – vouching of accounts, verification of assets, sampling techniques, flow charting, stock taking procedures, letter representation. The Audit Report - statutory requirement for audit report (Companies and Allied Matters Act 2020). Types of Audit Report; professional requirements, duties and powers under statute and case law, independence and ethical consideration.

### **ACC 313 Management Accounting I (2 Units: 30 LH; C)**

(Pre-requisite: Cost Accounting I and I)

Differences between management accounting, Cost accounting and financial accounting, cost classification and estimation techniques, cost volume analysis (CVP/BEP) Marginal Costing application (Decision making), marginal costing versus absorption costing, transfer pricing system, Economic Order Quantity(EOQ). Specialist cost and management accounting techniques, target costing, life-cycle costing, throughput accounting, environmental accounting-discussing the issues business face in the management of environmental cost.

### **ACC 323: Management Accounting II (2 Units: 30 LH; C)**

(Pre-requisite: Management Accounting I)

Budgetary system and controls including operational budget, cash budget, profit and loss account budget, balance sheet, capital budgeting and Responsibility accounting, system e.g. responsibility areas like cost centers, investment centers, profit centers, Performance measurement; overview, application monitoring performance and



reporting, performance divisionalized organization, standard costing; advanced variance, working back variances, operational and planning variances, control ratios and profit analysis, the use of models in decision making; application research and statistical and planning, decision tree. Expenditure control, evaluation in a e.g. linear programming, PERT, learning curve, issue, Performance Any other topical management systems, measurement and control, the scope or performance management, management reports, sources of management information, performance analysis in not-for-profit organizations and the public sector.

### **ACC 314 Taxation I (2 Units: 30 LH; C)**

Nigerian System of Income Tax Administration: historical background, structure and procedures, returns, assessments, appeal, postponement, collection; with reference to all necessary legislations. sources of tax law. Distinction between the taxation of income and the taxation of capital, taxes and other levies Jurisdiction including rules of residence as applicable to individuals, entities, estates, executors and itinerant workers, general guidelines and practical procedures for registration of tax payers and relevant tax authorities, VAT administration; organs of administration, tax clearance certificate, individual assessment, trust, settlements and estates; general familiarity with the laws and practice, Income chargeable and exemptions, Personal Income Tax: the law and practice of Income tax relating to individuals, the employee, tax under pay-as-you-earn (PAYE) system, partners in partnership and joint ventures, sole traders, basis periods, exemptions, settlements, trusts, and estates. Partnership assessments, treatments, of losses, computation of assessable income; commencement and cessation of trade or business. Company Tax – the principles and scope of Company Tax. The small company provisions including definitions, computations and exemption, change of

accounting date, new trade or business, nature and objectives of capital allowances and reliefs available, computation of allowances, relevance of capital allowances to the economy, unearned income and withholding tax; income from rent on property, including contractors financed projects, income from savings, dividends and interests assessments and payments, taxation of non-resident individuals drawing income from Nigeria, company income tax adjustments of profits claims for loss relief and computation of assessable profits, claims for capital allowances and computation of total investment profits, franked income, computation of tax liability, assessment and payment of income taxes including minimum tax, special considerations turnover tax, small company relief, specialized business including real estate, agriculture, transportation and telecommunication and education tax.

### **ACC 315 Forensic Accounting and Fraud Management (2 Units: 30 LH; C)**

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

### **ACC 316 Analysis of Business Decisions (3 Units: 45 LH; C)**

Elements of Decision Analysis, Types of Decision Situations, Decision Trees; Operational Research Approach to Decision Analysis, Systems and System Analysis; Modeling in OR, Simulation; Cases for OR Analysis, Mathematical Programming; Transportation Model, Assignment Model, Conflict Analysis and Game Theory, Project Management, other OR Models: Inventory, Replacement, Line Balancing, Routing and Sequencing, and Search.

### **ACC 324 Management Information System (3 Units: 45 LH; C)**

Introduction to, and Fundamentals of Data Processing –brief history and conventional data processing methods; Manual methods and mechanized methods. Classification of systems and their relative merits. Closed loop and open loop systems: effect on time-lag; the total system approach and objectives; total systems and subsystems. Data processing and Management Information Systems (MIS). The organization of MIS including the use of mechanical and electronic accounting machines, flow charting and the principles of systems design and documentation. Managerial uses of the information output as a basis for developing criteria and systems. Information needs of management and design of MIS. Computer and Data Processing – evolution of the Computer and the Computer system Input, output and central processing unit. Hardware and Software, Introduction to common Computer Programming languages used in business (COBOL, FORTRAN, SPSS etc.) Electronic, Data Processing (EDP) methods; batch processing, real-time processing and the management of EDP. Business Systems hierarchical structure of Organisations; the sub-optimisation issue.

## **ACC 325 - Accounting theory and financial reporting standards (2 Units: 30 LH; C)**

Foundations of accounting theory: nature, history, role and development of accounting theory. Research perspectives in accounting, event studies, predictive and behavioural approaches. Historical background of accounting profession in Nigeria viz: pre-Institute of chartered accountants of Nigeria period, the Institute of Chartered Accountants of Nigeria, The Nigerian Accounting Standard Board, Association of National Accountants of Nigeria. Source of accounting standards in Nigeria, Statement of Accounting Standards (SAS), International Financial Reporting Standards (IFRS) Conceptual consideration in financial reporting: objectives of financial reporting, developing a financial reporting framework, purpose of financial reporting. Financial reporting concepts considering provisions of IFRSs: value and income measurement and capital maintenance, revenues, expenses, gains, losses, criteria for selecting income measurements (IAS 18). Current assets and current liabilities, the objectives of assets and liabilities classification, working capital, current assets measurement. Fixed assets and their evaluation: The nature of fixed assets, concepts of depreciation. Intangible assets – nature, characteristics, repairs/replacement versus depreciation and evaluation of different depreciation methods. Measurement of stock: nature of stock, objectives of stock/inventory measurement (IAS 2), determination of stock, methods of stock evaluation. Conceptual Framework of IASB on Financial Reporting and Relevant Regulatory Requirements, the accounting standards setting process and the local regulatory body, accounting and reporting Policies (IAS 8); Valuation of Assets and Liabilities; Accounting for Financial Instrument (IAS 39, IFRSs 7 & 9); Accounting for: Employee Benefits (IAS 19), Inventories (IAS 2); Revenues (IFRS 15). Income taxes (IAS 12); Property, Plant and Equipment (IAS 16); Leases (IFRS 16); Borrowing cost (IAS 23); Government Grants (IAS 20); Investment Property (IAS 40); NCAs Held for sale and discontinued operations (IFRS 5);

impairment of assets (IAS 36); intangible assets (IAS 38) EPS (IAS 33); Analysis and interpretation of Financial Statements; introduction to Petroleum Operations Accounting (upstream), Share and business valuation. Accounting Ethics: Ethical framework, concepts and values.

### **ACC 326 Company law (2 Units: 30 LH; C)**

Company law; nature and types of companies, formation of companies and association, memorandum prospectus, share capital and debenture, ultra vires doctrine ,members, meeting and resolutions, directors, secretary and secretarial practice auditor statutory books, profits available for distribution, holding and subsidiary companies, powers and duties of liquidators and recovers, acquisition, mergers and takeover bids as contained in the companies and Allied Matters Act 1990 (as amended), partnership; the nature and types of partnerships, general and limited partnership; the nature and types of part of partnerships, general and limited partnership, the partnership Deed, right and duties of partners, and third parties, dissolution of partnership, any topical issue. Employment law: contract of employment, dismissal and redundancy, governance and ethical issues relating to business corporate governance, fraudulent and criminal behaviour.

### **ACC 327 Public Sector Accounting and Finance (3 Units: 45 LH; C)**

Introduction to Public Sector Accounting; - distinction between Public and Private sectors, basic accounting for not-for profit (NFP), Classification of NFP, basic characteristics of governmental accounting. Structure of Governmental Accounting in Nigeria, the Treasury. Audit Department, Consolidated Revenue Fund, Capital and Development Fund, Financial Accounting and Analysis – Use of self accounting system, fund accounting system, and standardized uniforms for transactions. Decision making and planning and control

of public fund – application of costing methods, budgeting processes the use of Audit Department, Accounting for Local Government, Educational and Health institutions. Accounting for public sector organizations; authorities, prostates, boards, corporations and agencies; the general nature of, and differences among these bodies, financial provisions of enabling laws for the relevant utilities, authorities parastatals, boards, corporations and agencies, financial reporting receipts and payments accounts, income and expenditure accounts, the balance sheet, value added statement, cash flow statement, five year financial summary, public finance; main sources of revenue and capital finance, nature and structure of public expenditure, borrowing policy and public debts funded and unfunded debts, external loans multilateral, Paris club, London club, promissory notes, to add spooling and consolidation, loan re-scheduling, debt-equity swap, debt forgiveness, principles and practice of fiscal federalism, fiscal capacity and need in multi-level government structures, intergovernmental; fiscal relations, Nigeria's experience with revenue allocation, the theory and proactive of grants in relation to state and local government, decisions in the public sector; application for cost and management accounting principles in governments and governmental bodies for preparation of budget “estimates, pricing of services, fees and levies, pricing and negotiating contracts, reporting, evaluation of activities and payments, project appraisal in the public sector; cost benefit analysis, cost outcome analysis, cost effectiveness analysis, dimensions of project performance such as availability efficiency, outcome effectiveness and accessibility, any other topical issues.

### **BFN 311 Corporate Finance (2 Units: 30 LH; C)**

The course provides an introduction to the theory, the methods and the methods, and the concerns of corporate finance. The main topics

include: the time value of money and capital budgeting techniques, uncertainty and the trade-off between risk and return; security market efficiency; optimal capital structure; dividend policy decisions. Major decision-making areas of managerial finance and some selected topics in financial theory such as leasing, mergers and acquisitions, corporate reorganizations, financial planning and working capital management.

**BUS 311 Production Management (3 Units: 45 LH; C)**

Elements of Production; Production and Process Design and Management, Facility location and Layout; Modern Tools and Machinery of Production, Standards Definition, Line Balancing, Automation, Production Scheduling and Control, Work Study, Maintenance and Tools and Equipment, Quality Control. Inventory Control, Project Planning, Forecasting, Aggregate Planning Control and material Resource Planning.

**BUS 312 Business Law (2 Units: 30 LH; C)**

The Nigerian Legal System: Sources of Nigerian Law; Hierarchy of Nigerian Court, Commercial Arbitration. Law of Contracts; Commercial Contracts; Commercial Relations between Persons; Unfair Competition. Passing off and “Trade Libel”. Company Law: Introduction to Company Law. Powers and Functions Directors. Introduction to Taxation Laws.

**ACC 328 Research Methods (3 Units: 45 LH; C)**

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller’s market like Nigeria.

## **EDS 311 & 321: Entrepreneurial Development Studies V&VI (1 Unit: 15 LH; C)**

Practical Side of Entrepreneurship (Part1). Objective: To expose the students to a greater depth in the practical aspects of entrepreneurship, particularly the development of skills. The aim is to distinguish Trinity University graduates from graduates of other institutions of higher learning. Practicum: All students are sent to the entrepreneurial village in-groups for skill acquisition in different specialization fields. Mini trade fairs will be organized where the students will display all their products. This program includes both theoretical and practical aspects of entrepreneurship. Production and Quality control of entrepreneurship material Management will be taught. These specialized fields include: tailoring, carpentry, millinery (hat making), mechanical, catering, shoe making, interior decoration, software development, candle and soap making, fishery, farming, snail rearing, poultry farming, piggery, textile development (tie & dye), cooking, paint manufacturing, photography, ice-cream making, saloon and barbing etc.

## **400 LEVEL ACCOUNTING**

### **ACC 411 Advanced Financial Accounting (3 Units: 45 LH; C)**

Review of Company Accounts. Group accounts – preparation of consolidated accounts, elimination of intra-group balances and profit on intra-group transactions. Treatment of minority interest, and cost of control. Accounting problems of group companies including multinationals takeovers, mergers, reconstructions, reorganizations, associate companies. Accounting for acquisitions and mergers. Accounting for foreign operations – Foreign branches/-affiliates, methods of conversion etc.



Valuation of share and business – going concern and break-up basis.  
Bankruptcy and Insolvency – requirements of the statute and accounting for bankruptcy and insolvency.

**ACC 412: Audit II (3 Units: 45 LH; C)**

The regulatory environment and corporate governance, The audit report, statutory requirements for audit report (Companies Act 2020), Types of audit reports, professional requirement, duties and powers under independence and ethical considerations, Expectation Gaps and professional liability; Audit Planning and Control: audit planning and strategy, audit risks and audit risk assessment, audit tests, sample, sampling techniques and analytical reviews, system design and audit consideration of materiality and the application of over subsidiaries, assessment of materiality and the application of judgments, the post audit client review, Special audits: the audit of accounts of charitable and other non-profit oriented undertakings etc. Auditing of computer-based accounting system, and other IT issues in Audit and Assurance- IT governance, IT control activities, IT risk assessments and disaster recovery etc. Public Sector Audits; Quality Assurance; Investigations: of clients prior to investments or acquisition of a business, prospectus investigation, special investigations and reports. Audit evidence: use of assertions by auditors, audit procedures, the audit of specific terms, computer assisted audit techniques. (Pre-requisite Audit I)

**ACC 413 Financial Management I (2 Units: 30 LH; C)**

The nature, scope and purpose of Financial Management; Sources and costs of short, medium – and long-term finance; sources and problems of new financing, capital budgeting; management of working capital. Analysis and interpretation of basic financial statements; business mergers and take-overs; determinants and implications of dividend policy, valuation of shares, assets and enterprises. Risks of Finance and

methods of avoiding them. Banking systems and industrial finance, Mortgage Finance, Capital Structure of Nigerian firms.

### **ACC 414 Taxation II (3 Units: 45 LH; C)**

Business Taxation – Computation of tax, loss relief and capital Allowances (including change of date of fiscal year, and loss of office) with particular reference to companies. Relief for small companies and pioneers companies. Capital transfer, tax – transfer, intervivos and transfer on death, and computation of transfer. Tax Practice and Administration; Individual Assessment, Trust Settlements, Withholding Tax, VAT and Estates; Capital Gains Tax; Corporate Taxation including Taxation of Income, Pioneer Activities and Double Taxation Relief; Petroleum Profits Tax; Stamp Duty including Transfers Between Associated Companies and Reconstruction/Amalgamation Relief; Case Study.

### **423 Financial Management II (2 Units: 30 LH; C)**

Brief review of introduction to business finance, sources of, and raising short-term finance and long-term finance. Investment decisions, types of investment decisions, capital budgeting and investment appraisal, management of working capital, share valuation, amalgamations and takeover, valuation of business, financial statement analysis Effects of taxation and other governmental policies on investment and financing decisions, intra company and Inter company performance evaluations, problems of transfer pricing, -financing imports and exports, inflation on financial management capital structure, dividends and retention policy, Modigliani of risk management and Miller's uncertainty, alternative attitudes to risk, portfolio theory, capital assets and prices of models., finance for small and medium size entities, financial management environment for business- the nature and role of financial market and institutions Business valuation.

### **ACC 425 International Accounting practices (3 Units: 45 LH; C)**

This course is designed for students interested in accounting and financial control of international operations. Historical background to International Accounting, the concepts of international and universal Accounting, International Accounting organizations, International Accounting Standards. Preparation, translation and analysis of financial statements of multinational companies. Accounting and control problems of foreign companies. Method of transfer of dividends, cost of foreign products, funds for foreign directors, etc. Students should be familiar with the International Accounting Standards (IASS 1-41) combined with subsisting International Financial Reporting Standards (IFRSs), the course involves preparation, translation and analysis of financial statements for companies, foreign exchange issues (IAS21) multinational companies, the course should also examine series of accounting and control problems of foreign companies, methods of transfer of dividends, cost of foreign products, funds for foreign directors, any other topical issues. Disclosures of Operating Segments; Future developments of the IFRS.

### **ACC 426: Computer Applications and Accounting Packages (2 Units: 30 LH; C)**

This course involves practical use of various software to solve accounting and finance problems in the business and industrial environment. Hands-on study of the following Packages will be undertaken: Sage50,G Ledger, QuickBooks, Peachtree, Top Chart, ACL, Sun Accounting (Sun+). etc. For each of the packages, the following key areas will be practiced, new company set up, Design/customization of Chart of accounts (GL configuration), data security: assigning of access rights and other controls, inventory management, fixed assets management, Depreciation, customer

management and invoicing, vendor management/accounts payables, payroll and payroll liability management, Job costing and Bill of Materials (BOM), banking and accounts reconciliation, reports and analysis. Account Formats; Different formats for different companies and sectors.

**BUS 412 & 422 Business Policy and Strategy (3 Units: 45 LH; C)**

Concepts of strategy in relation to business, Corporations, and Management. Linkage between organization and their environments. Concepts of policies, decision-making, business objectives, performance criteria, structure, and managerial behaviours. Practice in calculating simple financial and economic indices from business data and other accounting information. Learning the behavioural implications of courses of action. Analyzing a firm's opportunities and threats, strengths and weaknesses. Selecting strategies and structures of public liability companies from their published annual reports. Developing clear business objectives, setting clear strategies and policies, and presenting structures that are capable of being used in implementing chosen strategies. Organic Business functions of marketing, production, finance, and personnel in Nigeria. Management process of corporate planning. Budgeting and control, business performance appraisal, managing by objectives, motivating group and individual efforts, and generally relating an organization to the changes taking place in its environment. Predicting the dynamic environment. Impact of environmental changes on the strategies and performance of a firm. Analysis of the role of employee and managerial behaviour in success or failure of strategy implementation. Integrated analysis. Recent developments affecting the strategy formulation and implementation processes of firms in Nigeria.

**BFN 416: International Corporate Finance (2 Units: 30 LH; C)**

International corporate financial markets and their associated risks including interest rates determination, exchange rate determination, identification and management of exchange trade(in a detailed form); understanding and managing investment risks and returns; securities analysis and valuations; Multilateral financing and lending institutions: IMF, World Bank group, the Paris club, the London club Nigeria Economics Recovery Fund (NERFUND), Nigeria Export and Import; Multinational banking and financial Institutions: IBRD, IFC, IDA, WTO/GATT; African Multilateral financing institutions: the African Development Bank, West African Monetary Authority, Hedging against currency risks; Foreign Direct Investments / Transnational corporations in the international economic environment; the global production - role of OPEC; the debt crisis and its implications for the international economic system; Crypto-currencies e.g. bitcoin etc. Any other topical issues.

**ACC 499 Research Projects/Original Essay 6 Credits**

The course develops the students' skill in analysing and writing reports based on an empirical or library study of a specific subject matter or topic in relevant areas of Accounting. Students should present a supervised research-based report of not less than 2,000 words at the end of the session.

## **OVERVIEW OF BUSINESS ADMINISTRATION PROGRAMME**

The Coordinator/Head of the Business Administration Unit (HoU) is Dr. F. Aliu. The Bachelor of Science (B.Sc) in Business Administration at Trinity University is a 168 semester credit hour degree program that prepares you for an exciting career in business. The degree program provides you with highly specific skills across functional areas of business and a wide range of student-centred engagement activities that encourage students to apply knowledge and practice skills. This is accomplished through creating internships, case competitions, student clubs, mentoring programs, industry speakers and forums, and company-specific projects that will prepare you for the challenges of the business world.

Whether you have aspirations of creating and managing your own business or rising to the heights of a multinational corporation, our B.Sc in Business Administration offers you the chance to focus your course of study on the path to your goals. While computers can run numbers and robots can build products, people can never be replaced as the aspects of business that moves a company forward. Having the knowledge of what makes an organization run and the skills to effectively work with and lead other people sets Business Administration majors apart from the pack. Through study in business administration programs, students have the opportunity to develop

their ability to be reflective and cutting edge in today's ever changing, always competitive world of business.

A Degree in Business Administration opens a wide variety of doors for those wishing to pursue a career in many business sectors. Retail, hospitality, IT, manufacturing, education, non-profit, and others all need people with strong business acumen.

**Vision of the Business Administration Programme:**

To train a new generation of business practitioners and scholars who will assume leadership roles and establish themselves as trailblazers in their world, that is, take the lead in the global business environment by proffering business solutions and establishing themselves as significant players in the global business arena.

**Mission of the Business Administration Programme:**

To put in place curricula that cover broad and dynamic Business Administration principles, working knowledge of entrepreneurial, Business Administration and management principles, empower our students with necessary skills to create value and bring solutions needed to tackle challenges in the Business and allied Industries, make our graduates foremost Business Administration practices in the country and internationally through a well-designed competency-based training programme of teaching and research and inculcate

discipline in research and development to Business Administration graduates.

This program is a generalist degree aimed at equipping students with a broad understanding of how organisations operate in different environmental contexts, private, and public. It exposes students to a wide range of issues and challenges faced by managers as they strive to make organisations successful, sustainable and responsible stakeholders in society. Students develop relevant conceptual, analytical, functional, and operational capabilities to equip them to confidently address a range of organisational and managerial challenges in contemporary organisations.

### **Philosophy of the Business Administration Programme:**

The philosophy of the Business Administration Degree Programme is designed to prepare graduates and equip them with conceptual, analytical and technical decision-making skills that will help them to ask and answer fundamental questions concerning the role of business in society; To ensure that Business graduates that are intellectually sound and entrepreneurial self-reliant, who are consistently seen as business solution providers and business world changers are produced.

### **Objectives of the Business Administration Programme**

On the successful completion of the Bachelor of Business Administration graduates will be able to:



- Demonstrate a working knowledge of and the ability to apply relevant principles in making decisions about matters that relate to the resources used by organisations, such as financial, human and information-related resources;
- Analyse the environments within which organisations operate and consider managerial implications;
- Demonstrate an understanding of the general managerial concepts, processes and principles relevant to the functioning of various types of organisations;
- Demonstrate a working knowledge of and the ability to apply relevant principles in managing various systems, processes, people, marketing and communication functions within organisations;
- Identify, analyse and manage a broad range of organisational issues and challenges;
- Demonstrate effective communication and interpersonal capabilities; and
- Demonstrate an understanding of the importance of high ethical standards and socially responsible organisational practices and processes.

## Core Values

1. Godliness
2. Academic Excellence
3. Professionalism
4. Responsibility
5. Integrity
6. Leadership
7. Discipline

## Graduation Requirements (Business Administration programme)

To graduate, a student must have passed the following number of units at each level of the programme.

	Units
<b>100 Level</b>	40
<b>200 Level</b>	44
<b>300 Level</b>	41
<b>400 Level</b>	39
<b>Total</b>	164

The student must pass a minimum total of 164 Units including all compulsory courses, required courses, elective courses and innovative courses of the department, faculty and the University in alignment with the prescription of the National Universities Commission. The student

must also have not less than 1.5 CGPA and must have met all other requirements as stipulated by department, faculty and the University.

### **Attainment Levels for Graduation**

For graduation, each student must meet the following condition:

1. Must have attained not less than 75 per cent of class attendance.
2. Participate and pass all required courses.
3. Carry out and complete the final year project.

## COURSE OUTLINE (BUSINESS ADMINISTRATION)

**Table 2 List of Courses, Units and Status (Business Administration)**

### 100 LEVEL COURSES (FIRST SEMESTER)

Grouping	Course Code	Course Title	Total Week Load	Status
	GST111	Communication in English I	2	C
	GST 112	Use of Library, Study Skills and Information Communication Technology I	2	R
	GST 113	Logic, Philosophy and Human Existence	2	C
	GST 114	Nigerian Peoples and Culture	2	R
<b>Core/ Compulsory Courses</b>	ACC111	Principles of Accounting I	2	C
	BFN111	Introduction to Banking and Finance I	2	C
	BUS111	Introduction to Business I	2	C
	ECO111	Introduction to Economics I	3	C
	CSC 111	Introduction to Computer I	2	C
<b>Faculty Courses</b>	FSS111	Mathematics for Business and Social Sciences I	2	C
<b>University Courses</b>	EDS111	Entrepreneurial Development Studies II	1	C
	<b>TOTAL</b>		<b>22</b>	

## 100 LEVEL COURSES (SECOND SEMESTER)

<b>Grouping</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Total Week Load</b>	<b>Status</b>
	GST121	Communication in English II	2	C
	GST123	Communication in French	2	E
	GST124	Contemporary Health Issues	2	C
<b>Core/ Compulsory Courses</b>	ACC121	Principles of Accounting II	2	C
	BFN121	Introduction to Banking and Finance II	2	C
	BUS121	Introduction to Business II	2	C
	ECO121	Introduction to Economics II	3	C
<b>Faculty Courses</b>	FSS121	Mathematics for Business and Social Sciences I	2	C
<b>University Courses</b>	EDS121	Entrepreneurial Development Studies II	1	C
	<b>TOTAL</b>		<b>18</b>	

## 200 LEVEL COURSES (FIRST SEMESTER)

<b>Grouping</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Total Week Load</b>	<b>Status</b>
<b>NUC General Courses</b>	GST212	History and Philosophy of Science	2	C
	GST213	Peace and Conflict Resolution	2	C
<b>Core/ Compulsory Courses</b>	BUS211	Principles of Business Administration I	2	C
	BUS212	Business Communication	2	C
	BFN211	Principles of Finance I	2	C
	MKT211	Principles of Marketing I	2	C
	ECO211	Principles of Economics I (Micro)	2	C
	ACC211	Introduction to Financial Accounting I	2	C
	ACC212	Cost Accounting I	2	C
<b>Faculty Courses</b>	STA211	Statistics for Business and Social Sciences I	2	C
<b>University Courses</b>	EDS211	Entrepreneurial Development Studies III	1	C
	<b>TOTAL</b>		<b>21</b>	

## 200 LEVEL COURSES (SECOND SEMESTER)

Grouping	Course Code	Course Title	Total Week Load	Status
<b>NUC General Courses</b>	GST221	Environment and Sustainable Development	2	<b>R</b>
	GST222	Leadership Skills	2	<b>C</b>
<b>Core/ Compulsory Courses</b>	BUS221	Principles of Business Administration II	2	<b>C</b>
	BUS222	Elements of Government	3	<b>C</b>
	MKT221	Principles of Marketing II	2	<b>C</b>
	ECO221	Principles of Economics II (Macro)	2	<b>C</b>
	ACC221	Introduction to Financial Accounting II	2	<b>C</b>
	ACC222	Cost Accounting II	2	<b>C</b>
<b>Faculty Courses</b>	STA221	Statistics for Business and Social Sciences II	2	<b>C</b>
	FSS221	Applications of Computer	3	<b>C</b>
<b>University Courses</b>	EDS221	Entrepreneurial Development Studies IV	1	<b>C</b>
	<b>TOTAL</b>		<b>23</b>	

### 300 LEVEL COURSES (FIRST SEMESTER)

<b>Grouping</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Total Week Load</b>	<b>Status</b>
<b>Core/ Compulsory Courses</b>	ACC313	Management Accounting I	<b>2</b>	<b>C</b>
	BUS311	Production Management	<b>3</b>	<b>C</b>
	BUS312	Organizational Behaviour	<b>3</b>	<b>C</b>
	BUS313	Financial Management	<b>2</b>	<b>C</b>
	BUS314	Human Resource Management	<b>3</b>	<b>C</b>
	BUS 315	Elements of Government	<b>3</b>	<b>R</b>
	BFN 311	Corporate Finance	<b>2</b>	<b>C</b>
	MKT 313	Marketing Management	<b>2</b>	<b>R</b>
	EDS 311	Entrepreneurial Development Studies V	<b>1</b>	<b>C</b>
	<b>TOTAL</b>		<b>21</b>	



### 300 LEVEL COURSES (SECOND SEMESTER)

<b>Grouping</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Total Week Load</b>	<b>Status</b>
<b>Core/ Compulsory Courses</b>	ACC323	Management Accounting II	<b>2</b>	<b>C</b>
	BUS 321	Research Methodology	<b>3</b>	<b>C</b>
	BUS 322	Commercial Law	<b>3</b>	<b>C</b>
	BUS 323	Elements of Management	<b>3</b>	<b>C</b>
	BUS 324	Management Theory	<b>3</b>	<b>C</b>
	BUS 325	Management of Small and Medium Scale Enterprises	<b>2</b>	<b>C</b>
	BUS326	Introduction to Industrial Relations	<b>2</b>	<b>R</b>
	BUS327	Business Administration SIWES	<b>1</b>	<b>C</b>
<b>University Courses</b>	EDS321	Entrepreneurial Development Studies VI	<b>1</b>	<b>C</b>
	<b>TOTAL</b>		<b>20</b>	

## 400 LEVEL COURSES (FIRST SEMESTER)

Grouping	Course Code	Course Title	Course Units	Status
	BUS411	International Management	2	C
	BUS412	Business Policy and Strategy I	3	C
	BUS413	Analysis of Business Decision Making I	2	C
	BUS414	International Business I	2	C
	BUS415	Operations Management	2	C
	BUS416	Management Information System	3	C
	ECO 411	International Economics I	2	C
	BUS 417	Corporate Planning	3	C
<b>Electives (Take 4 units here)</b>	BUS418	Business Regulation and Control	2	E
	BUS419	Project Management and Evaluation	2	E
	MKT411	International Marketing, I	2	E
	<b>TOTAL</b>		<b>21</b>	

Students are to pick minimum of two (2) elective courses from here

**400 LEVEL COURSES (SECOND SEMESTER)**

<b>Grouping</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Course Units</b>	<b>Status</b>
	BUS421	Research Project	<b>6</b>	<b>C</b>
	BUS422	Business Policy and Strategy II	<b>3</b>	<b>C</b>
	BUS423	Analysis of Business Decision Making II	<b>2</b>	<b>C</b>
	BUS424	International Business II	<b>2</b>	<b>C</b>
	ECO421	International Economics II	<b>2</b>	<b>C</b>
<b>Electives (Take 4 units here)</b>	BUS425	Service Design and Management	<b>2</b>	<b>E</b>
	BUS426	Venture Management	<b>2</b>	<b>E</b>
	BUS427	Corporate Governance	<b>2</b>	<b>E</b>
	MKT421	International Marketing II	<b>2</b>	<b>E</b>
	<b>TOTAL</b>		<b>19</b>	

Students are to pick minimum of two (2) elective courses from here

## **COURSE DESCRIPTION (Business Administration)**

### **100 Level (First Semester)**

#### **GST 111: Communication in English I (2 Units: LH 30, C)**

Effective communication and writing in English, Language skills, writing of essay answers, Comprehension, Sentence construction, Outlines and paragraphs, Collection and organization of materials and logical presentation, Punctuation.

#### **GST 112: Use of Library, study Skill and ICT (2 Units: LH 30, R)**

Brief history of libraries, Library and education, University libraries and other types of libraries, Study skills (reference services). Types of library materials, using library resources including e-learning, e-materials; etc., understanding library catalogues (card, OPAC, etc.) and classification, Copyright and its implications, Database resources, Bibliographic citations and referencing. Development of modern ICT, Hardware technology, Software technology, Input devices, Storage devices, Output devices, Communication and internet services, Word processing skills (typing, etc.).

#### **GST 113: Logic Philosophy and Human Existence (2 Units: LH 30, C)**

A brief survey of the main branches of Philosophy, Symbolic Logic, Special symbols in symbolic Logic-conjunction, negation, affirmation,

disjunction, equivalent and conditional statements law of tort. The method of deduction using rules of inference and bi-conditionals qualification theory. Types of discourse, Nature or arguments, Validity and soundness; Techniques for evaluating arguments; Distinction between inductive and deductive inferences; etc. (Illustrations will be taken from familiar texts, Including literature materials, Novels, Law reports and newspaper publications).

### **GST 114: Nigerian Peoples and Culture (2 Units: LH 30, R)**

Study of Nigerian history, culture and arts in pre-colonial times, Nigerian's perception of his world, Culture areas of Nigeria and their characteristics, Evolution of Nigeria as a political unit, Indigene/settler phenomenon, Concepts of trade, Economic self-reliance, Social justice, Individual and national development, Norms and values, Negative attitudes and conducts (cultism and related vices), Re-orientation of moral Environmental problems.

### **ACC 111: Principles of Accounting I (2 Units: LH 30, C)**

(a) This course introduces the students to basic bookkeeping and accounting. This foundation course in accounting aims at exposing the students to the basic techniques of classifying and recording the different types of costs and revenues associated with transactions and computing simple practical reports.

Topic areas include: definition of accounting, and other terms, perspectives and branches of accounting, accounting data, accounting information, users and uses of accounting information, historical sketch of accounting, prospects for Accountants, Background of current Accounting Methods, Transactions. Nature, Purpose of Basic concept of Accounting, the accounting equation, measurement of income, costs, assets, equities. Subsidiary Books – Sales Day Book, Purchases Day Book, Returns Inward Journal, Returns Outward Journal and Journal Proper. Cash Book – Single Column, Double Column and Three Column Cash Book. Differences between capital and revenue, reserves and provisions, trade and cash discounts etc. Accruals and prepayments capital and revenue expenditure. The Ledger and Trial Balance, uses. Bank Reconciliation Statements, types, causes of differences. Final Accounts of Sole Trader. Income measurement – end of year adjustments in final accounts. Introduction to Accounting Standards, History of NASB, IASC, IASB, SAS, IAS, IFRS.

**BFN 111: Introduction to Banking and Finance I (2 Units: LH 30, C)**

The Finance Function / Role of the Finance Manager, The Financial Objective of the firm, Forms of Business Organizations and the Business Environment, Time value of money: simple interest, compound interest and Present value, Source of business finance, Risk

Dimension to Finance, Financial market: money & capital market, Foreign Exchange Market, Money and Banking.

**BUS 111: Introduction to Business I (2 Units: LH 30, C)**

The Scope of Business; the Character of business from Social, legal and economic perspectives. Forms of Ownership, organization and Management.

**ECO 111: Introduction to Economics I (3 Units: LH 45, C)**

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

**CSC 111: Introduction to Computer I (3 Units: LH 45, C)**

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

**FSS 111: Mathematics for Business and Social Sciences I (2 Units: LH 45, C)**

Mathematics and Symbolic Logic; Inductive and Deductive Systems; Concepts of Sets; Mappings and Transformation; Introduction to Complex Numbers; Introduction to Vectors: Matrix and Determinants. Discrete and Continuous Variables; The Straight Line in Various Forms; The Circle; Trigonometric Functions; Logarithmic Functions; Exponential functions Maxima, Minima and Points of Inflection; Integral Calculus; Integration by Substitution and By-Parts: Expansion of Algebraic Functions; - Simple Sequences and Series.

**EDS 111: Entrepreneurial Development Studies I (1 Unit: LH 15, C)**

Approach: Resource persons will be drawn from the academics and industries as a way of bridging the gap between town and gown. Students are exposed to actual industrial environment.

Objective: -This is a foundation course that is aimed at imparting entrepreneurial orientation and skill to the students.

Topics covered include the following: Some basic concepts and definitions of Entrepreneurship. Entrepreneurial equation, historical background of Entrepreneurship. Definition of Entrepreneurship and Entrepreneur. Characteristics of Entrepreneurship. Qualities of successful entrepreneur, Entrepreneurship and Economic growth, Environment of Entrepreneur Development, what entrepreneurship



involves, Elements of Entrepreneurship, Components of entrepreneurial ventures, Fundamental changes that stimulate entrepreneurship, The Entrepreneurial process, Benefits of being an Entrepreneur, Contributions of memorable early Entrepreneurs, Time Management. Students are also expected to submit a term paper on Entrepreneurship from some selected areas of SMEs (Small and Medium Scale Enterprise) operations.

### **100 LEVEL (SECOND SEMESTER)**

#### **GST 121: Communication in English II (2 Units: LH 30, C)**

Logical presentation of papers, Phonetics, Instruction on lexis, Art of public speaking and oral communication, Figures of speech, Précis, Report writing.

#### **GST 123: Communication in French (2 Units: LH 30, E)**

Introduction to French, Alphabets and numeric for effective communication (written and oral), Conjugation and simple sentence construction based on communication approach, Sentence construction, Comprehension and reading of simple texts.

#### **GST 124: Contemporary Health Issues (2 Units: LH 30, C)**

Diet, exercise and health, nutritional deficiency diseases, malaria, other infections, hypertension, organ failure, air-borne diseases, sexually transmitted diseases, cancer and its prevention, sickle cell

disease. HIV/AIDS: Introduction, epidemiology of HIV, natural history of HIV infection, transmission of predisposing factors to HIV, Impact of HIV/AIDS on the society, management of HIV infection, prevention of HIV. Drugs and Society: Sources of drugs, classification of drugs, dosage forms and routes of drugs administration, adverse drug reactions, drug abuse and misuse, rational drug use and irrational drug use. Human Kinetics and health education: personal care and appearance, exercise and health, personality and relationship, health emotions, stress, mood modifiers, refusal to tobacco, alcohol and other psychoactive drugs.

### **ACC 121: Principles of Accounting II (2 Units: LH 30, C)**

More detailed topics discussed in ACC111. Attention will be focused on the preparation and presentation of simple final accounts of sole traders, partnership and company. Topics covered include; Depreciation of fixed assets, methods and reasons of computing depreciation and treatment in financial statements. Definition and treatment of Bad debts and provision for bad and doubtful debts etc. Self-balancing ledgers and their uses; Incomplete Records, Single and double entry book-keeping; Accounts of Non-trading organizations e.g. Club and Charities, Manufacturing accounts; Types and correction of errors, and uses of suspense account. Inventory valuation; various adjustments of Bank reconciliation. (Complex problems). Manual,

mechanical and electronic bookkeeping system. Simple final accounts of sole traders and criticism. (PR – ACC111).

**BFN 121: Introduction to Banking and Finance II (2 Units: LH 30, C)**

The History of Banking in Nigeria and its contribution to the economy, The principal savings and lending institutions and their role in the economy (commercial bank, merchant bank, Mortgage bank, development bank & Community bank), The present organization of the Nigerian banking system – Organogram, The commercial banks – Sources and uses of funds, General principle of bank lending; its design and cost, Bank services (personal & corporate bodies) Bank Account types, Methods of payment (domestic & Overseas), The Bank Balance Sheet Structure, The development of CBN and its role in the economy, Non-banking financial institutions (insurance, cooperative, Thrift and credit societies, Pension funds (NSITF), Finance houses and state finance corporations, Bank and other financial institution's Decree, Prudential Guidelines & NDIC, Fiscal Policy – Taxation.

**BUS 121: Introduction to Business II (2 Units: LH 30, C)**

Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises. Ethical codes, practices, contents of codes of ethics, tools of ethics,

importance of business ethics, determinants of business, ethical approach in business, factors that determines strong work ethics. Introduction to the elements of Accounting, Marketing, Insurance: Their meaning and functional relationship to business. Define and apply the effective communication in business practices. Compare and contrast business and its paradigms in Nigeria. Understand and apply social responsibilities tenants in Nigeria business environment

### **ECO 121: Introduction to Economics II (3 Units: LH 45, C)**

Introduction to Macroeconomics: National Income Determination; the Public Sector in the National Economy; Macroeconomic Policy Objectives and Instruments; Introduction to Money and Banking, Introduction to Economic Growth and Development. Trade Politics with Particular reference to Nigeria.

### **FSS 121: Mathematics for Business and Social Sciences II (3 Units: LH 45, C)**

Nature of Statistics, Statistical Inquiries, Forms and Design. The Role of Statistics, Basic Concepts in Statistics, Discrete and Continuous Variable, Functional Relationships, Sources of Data, Methods of Collecting Primary Data, Presentation of Statistical Data, Measures of Central Tendency, Measures of Dispersion, Moments Skewness and Kurtosis, Elementary Probability Distribution, Normal Binomial, Poisson and Hyper geometric. Elementary Sampling Theory, Estimation, Theory, Student's Distribution, Statistical Decision

Theory, Test of Hypothesis for Small and Large Samples, Chi-Square Distribution and Test of Goodness of Fit, Linear Regression. Correlation Theory, Index, Numbers, Time Series and Analysis of Time Series.

**EDS 121: Entrepreneurial Development Studies II (1 Unit: LH 15, C)**

Topics covered include the following: Generating Entrepreneurial ideas and translating same with action, the source and approaches to the study of Entrepreneurship, constraints of launching Business, Youths and Money Management, Investment, Introduction to Capital Market, Classification of Entrepreneurs, Economic Importance of Entrepreneurship, Entrepreneurial Windows. Factors that influence Entrepreneurship. The practice of Entrepreneurship Productivity, Salaried Employment Vs. Entrepreneurship, Introduction to Marketing Management, Forms of Business Organizations, their advantages and disadvantages. Introduction to International Trade. Students are also expected to submit a term paper on Entrepreneurship from some selected areas of SMEs (Small and Medium Scale Enterprise) operations.

## **200 LEVEL (FIRST SEMESTER)**

### **GST 212: History and Philosophy of Science (2 Units: LH 30, C)**

Man – his origin and nature, Man and his cosmic environment, Scientific methodology, Science and technology in the society and service of man, Renewable and non-renewable resources – man and his energy resources, Environmental effects of chemical plastics, Textiles, Wastes and other material, Chemical and radiochemical hazards. Introduction to the various areas of science and technology. Elements of environmental studies.

### **GST 213: Peace and Conflict Resolution (2 Units: LH 30, C)**

Basic Concepts in peace studies and conflict resolution, Peace as vehicle of unity and development, Conflict issues, Types of conflict, e.g. Ethnic/religious/political/economic conflicts, Root causes of conflicts and violence in Africa, Indigene/settler phenomenon, Peace – building, Management of conflict and security. Elements of peace studies and conflict resolution, developing a culture of peace, Peace mediation and peace-keeping, Alternative Dispute Resolution (ADR). Dialogue/arbitration in conflict resolution, Role of international organizations in conflict resolution, e.g. ECOWAS, African Union, United Nations, etc.

## **BUS 211: Principles of Business Administration I (2 Units: LH 30, C)**

To help the learner gain an insight into various forms of business organizations, their operations, the functional areas within these organizations and how they relate. The course also aims at introducing students to the environment of modern business organizations and the appreciation by students of the relationships and interactions of different areas of business.

1. Nature and purpose of business organizations
2. Forms of business organizations
3. Formation of companies
4. Business Combinations
5. Multinational companies
6. The production functions
7. The finance functions

## **BUS 212: Business Communication (2 Units: LH 30, C)**

Communication in the workplace, role of communication in business, Main forms of communication, variety in communication activity by business. Adaptation and selection of words, basic needs for adaptation. Construction of clear sentences/words, writing for effect, business etiquette and the need for effect. Accent for positive language. Directness, process of writing, routine inquiries, Indirectness, situations in Indirectness, Indirectness in persuasion/sales messages.

Pattern variation in memorandum and emails. Strategies in the job search process. Basics of report writing. Report structure, graphics, informal oral communication, public speaking and oral reporting, technology-enabled communication. Techniques of cross-cultural communication, correctness of communication, businesses research methods.

**BFN 211: Principles of Finance (3 Units: LH 45, C)**

The nature and risks of Finance: The limited liability company. The firm and its objectives. The objective of financial decisions. The financial function- investment, financing and dividend. Financial Management as tools for planning and control of company operations. Principles for planning and control of company operations, sources of finance- short and medium term, long- term.

**MKT 211: Principles of Marketing (2 Units: LH 30, C)**

Introduction: Marketing definition, concept, Evolution, Role and Impotence, The Marketing System. The market Analysis: Marketing Environment, Buyer Behaviour, Market Segmentation; Market Measurement and Forecasting; Marketing Research.

**ECO 211: Principles of Economics I (Micro) (2 Units: LH 30, C)**

The course deals with a more in-depth treatment of ECO111. It also introduces the use of quantitative techniques in Micro-economic



theory. Topics to be covered include: The subject matter of economics, positive and normative economics, common fallacies in economics, and basic economic question in all types of economics. Theories of demand and supply, equilibrium concept and possibility of disequilibrium with emphasis on cobweb theory; Theory of elasticity of demand and supply with applications. Theory of consumer's behaviour: The cardinalist approach, the indifference curve or ordinalist approach and the revealed preference hypothesis.

**ACC 211: Introduction to Financial Accounting I (2 Units: LH 45, C)**

Review of basic accounting concepts and principles - double entry, books of original-entry, trial balance; preparation of final accounts for sole traders, clubs and charities; bank reconciliation (complex situation) electronic and money transfer etc. Partnership and partnership accounting including Profit and loss Appropriation account, the valuation of goodwill on admission and retirement of partners; change in partnership; revaluation of assets, and dissolution of partnership. Introduction to company accounts; Share Capital: Share issue and redemption. Preparation and presentation of unpublished final accounts of limited liability companies. Interpretation, uses and limitations of accounting ratios. IASB Framework for the Preparation and Presentation of Financial Statements, IFRS I: First time adoption of IFRSs. (PR – ACC111/121).

### **ACC 212: Introduction to Cost Accounting I (2 Units: LH 30, C)**

The purpose of this course is to provide a thorough foundation in the tools and techniques of cost analysis and reporting. Emphasis will be placed on development of competence and skill in using cost accounting data for internal management purposes in all industrial enterprises. Topics covered include: definition and purpose of cost accounting. Classification of costs; discussion of the elements of cost. Cost accounting as an internal information plan needed for managerial decisions. Material costing: purchasing of materials – procedures and receipt; methods of inventory valuation; stock control and economic order quantity determination; computation of stock levels. Entries of materials purchase in the books of accounts. Accounting for labour; factors to be considered in fixing wages, methods of remuneration, book keeping. Accounting for overheads, types of overheads, basis for of overhead allocation. Treatment of over and under applied overhead. Absorption and variables costing. A comparison and critique of the two methods. Process costing: general principles of process gains and losses. IAS 2: Inventories. (PR – ACC121).

### **STA 211: Statistics for Business and Social Sciences I (3 Units: LH 45, C)**

Nature of statistics and data collection and presentations of data. The nature and meaning of statistics, scope of statistics, statistical methods and their purposes. Types and sources of statistical data,

approximations, errors and accuracy in statistics. Types of tables, construction of tables, tabular presentation, pictorial presentation. Frequency distribution, histogram, O give, bar chart and pie charts measures of central tendency: mean, median, mode, distribution for both grouped and ungrouped data, geometric mean, harmonic mean, root mean square, quartile deciles and percentiles, measures of dispersion and types of sample, range, variance, standard deviation, coefficient of variation, skewness and kurtosis. Random sampling, systematic sampling, stratified sampling, cluster sampling, multi-stage sampling, Non-random sampling, Quota sampling, Purposive sampling, Judgmental sampling.

### **EDS211 Entrepreneurial Development Studies III (1 Unit: LH 15, C)**

This course is the continuation of EDS111 and EDS121. Objective: The course is aimed at exposing students to the opportunities in Entrepreneurship and the basic characteristics required for successful performance as entrepreneurs using some related biographical studies of entrepreneurs and management giants as case studies. Topics covered include the following: Relevance of Entrepreneurial and SMEs to the Nations and Societies and Individuals, more on biographical studies of business thinkers, Entrepreneurs and Management Giants, Introduction to International Entrepreneurship, Entrepreneurship and globalization, accelerated industrialization

through active promotion and development of SMEs, SMEs: Definitions, Advantages and Disadvantages, Management Challenges of SMEs. Managing business growth. Students are also expected to submit a term paper on Entrepreneurship from some selected areas of SMEs (Small and Medium Scale Enterprise) activities, operations etc.

## **200 LEVEL (SECOND SEMESTER)**

### **GST 221: Environment and Sustainable Development (2 Units: LH 30, R)**

Man – his origin and nature; Man and his cosmic environment; Scientific methodology, Science and technology in the society and service of man. Renewable and non-renewable resources - man and his energy resources. Environmental effects of chemical plastics, Textiles, Wastes and other materials, Chemical and radiochemical hazards, Introduction to the various areas of science and technology. Elements of environmental studies.

### **GST 222: Leadership Skills (2 Units: LH 30, C)**

Transformation is a fundamental shift in the deep orientation of a person, organization of society such that the world is seen in new ways and new actions and results become possible that were impossible prior to the transformation. Transformation happens at the individual level but must be embedded in collective practices and norms for the transformation to be sustained. Leadership Development Programme

(LDP) proposes novel approaches to teaching and learning, which emphasizes the practical involvement of participants. It is interactive and involves exercises and actual implementation of breakthrough projects by teams that make difference in the lives of the target population. In this course, leadership concepts comprising of listening, conversation, emotional intelligence, breakthrough initiatives, gender and leadership, coaching and leadership, enrolment conversation and forming and leading teams will be taught.

**BUS 221: Principles of Business Administration II (2 Units: LH 30, C)**

1. Human Resources Management.
2. The Marketing Function.
3. Entrepreneurial activity in gearing business in Nigeria; Factors influencing business entrepreneurs.
4. Social Responsibility of business.
5. Business environment
6. Financial Markets and stock exchange/securities

**BUS 222: Elements of Government (3 Units: LH 45, R)**

Nature of Politics: Society and Social Organisation: The State. The Problem of Law; Constitution and Constitutionalism; Political Ideology. The Classical Heritage, Plato, Aristotle; Stoicism and Pax Romanica: Revolt, Towards the Mass Man. Organs of Government (National Governmental Institutions); Public Administration; Political

Parties and Pressure Groups; Public Opinion and Propaganda; Elections; International Order.

**MKT 221: Principles of Marketing II (2 Units: LH 30, C)**

The Marketing Mix: The product Concept, Development and life cycle; product Classification and Marketing Strategies, Pricing, Management of the Channels of Distribution. Promotion: Advertising, Personnel Selling, Public Relations and Sales Promotion, Marketing of Professional Services. Appraising the Marketing Effort.

**ECO 221: Principles of Economics II (Macro) (2 Units: LH 30, C)**

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

**ACC 221: Introduction to Financial Accounting II (2 Units: LH 45, C)**

Review of basic accounting concepts and principles - double entry, books of original-entry, trial balance; preparation of final accounts for

sole traders, clubs and charities; bank reconciliation (complex situation) electronic and money transfer etc. Partnership and partnership accounting including Profit and loss Appropriation account, the valuation of goodwill on admission and retirement of partners; change in partnership; revaluation of assets, and dissolution of partnership. Introduction to company accounts; Share Capital: Share issue and redemption. Preparation and presentation of unpublished final accounts of limited liability companies. Interpretation, uses and limitations of accounting ratios. IASB Framework for the Preparation and Presentation of Financial Statements, IFRS I: First time adoption of IFRSs. (PR – ACC111/121).

**ACC 222: Introduction to Cost Accounting II (2 Units: LH 30, C)**  
Methods of costing: Job, Batch, Contract, Process costing – including equivalent units’ principle, treatment of normal and abnormal losses and gains; Joint products costing and by-products; and Operating cost accounting. Cost measurement, methods of allocation and reporting. Cost segregation techniques: High and low point method. Account Analysis method. Regression Analysis method. Costing Techniques: Standard costing; Marginal costing; Budgeting and budgetary controls and budgetary techniques. Costing bookkeeping: Interlocking and integrated cost accounting system. IAS 11: Construction Contracts (PR: ACC212).

**STA 221: Statistics for Business and Social Sciences II (3 Units: LH 45, C)**

Sequence and series, permutation, combination and binomial theorem, Functions, limits and continuity, matrix algebra, derivative and the rules of differentiation: the slope of a curvilinear function, the derivative, derivative notation, Rules of differentiation, Implicit differentiation.

**FSS 221: Applications of Computer (3 Units: LH 45, C)**

Introduction to Basic programming. Data types: Constant and variables. Statement types; assignment statements, Input – output statements, control statements.

**EDS 221: Entrepreneurial Development Skills IV (1 Unit: LH 15, C)**

Topics covered include the following: More on biographical studies of business thinkers, Entrepreneurs and Management Giants in Nigeria, Africa and Europe. Theoretical Framework of Entrepreneurship, Feasibility studies, Marketing Management in Entrepreneurship, Impact of Modern Technologies on Entrepreneurial Ventures in Developing Countries. The SMEs: Challenges and Prospects, Financing of SMEs in Nigeria. Planning, SMEs; and Capital Markets. Term paper on Entrepreneurship from some selected areas of SMEs (Small and Medium Scale Enterprise) operations.



### **300 LEVEL (FIRST SEMESTER)**

#### **ACC 313: Management Accounting I (2 Units: LH 30, C)**

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

#### **BUS 311: Production Management (3 Units: LH 45, C)**

Introductory course in decision-making problems in production; includes the theoretical foundations for production management as well as the applications of decision-making techniques to production problems in the firm; and considers production processes, plant layout, maintenance, scheduling, quality control, and production.

#### **BUS 312: Organizational Behaviour (3 Units: LH45, C)**

Individual behavioural processes such as personal systems, self-concept development, interaction styles, Group behavioural processes such as informal structures, norms of work and play, status-based rewards and punishments, leadership, task distribution, and performance appraisal. Theories of organizational behaviour and

relevance to Nigeria Behavioural model – building. Exercises in simple models of behaviour observable in Nigerian organizations. Making changes in individuals and groups. Theories of behavioural change. Managing resistance to planned changes. Behaviour modification. Formal work systems. The challenges of informal and emergent work systems. The limitations of policies, laws, regulations, and the general rules of Civil Service procedures in controlling human behaviour. Application of Concepts to Nigeria. Designing effective organizations in Nigeria. Empirical data on Supervisory, managerial, and employee behaviour in Nigeria.

### **BUS 313: Financial Management (2 Units: LH 30, C)**

Nature, scope and purpose of financial management; sources and cost of short, medium and long-term finance; source and problems of new finance; capital budgeting; management of working capital; analysis and interpretations of basic financial statement; business mergers and takeovers; determinants and implications of dividend policy; valuation of shares, assets and enterprises; risks of finance and methods of avoiding them.

### **BUS 314: Human Resource Management (3 Units: LH 45, C)**

Meaning, Scope and Nature of HRM; Supply and demand characteristics of labour – by type; Organisation of the personnel functions; Manpower Planning; Motivation Leadership styles;

Training and Development; Performance appraisal, Disciplinary procedures, Employee welfare.

### **BFN 311: Corporate Finance (2 Units: LH 30, C)**

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

### **MKT 313: Marketing Management (2 Units: LH 30, R)**

Introduction to Strategic Marketing Management – Meaning and objectives. Marketing strategies and Tactics. Strategic Marketing process – formulation, implementation and evaluation. The five competing philosophies in Marketing. Environmental Analysis and forecasting. Marketing in the corporate Environment, cost and profitability Analysis, Marketing planning and Control. Marketing Controller concept, Marketing Audit, Decision tools in Marketing

Strategy. Marketing and functional strategies. Contemporary issues in Marketing Management.

**EDS 311: Entrepreneurial Development Studies V (1 Units: LH 15, C)**

Practical Side of Entrepreneurship (Part1). Objective: To expose the students to a greater depth in the practical aspects of entrepreneurship, particularly the development of skills. The aim is to distinguish Trinity University graduates from graduates of other institutions of higher learning.

Practicum: All students are sent to the entrepreneurial village in-groups for skill acquisition in different specialization fields. Mini trade fairs will be organized where the students will display all their products. This program includes both theoretical and practical aspects of entrepreneurship. Production and Quality control of entrepreneurship material management will be taught. These specialized fields include: tailoring, carpentry, millinery (hat making), mechanical, catering, shoe making, interior decoration, software development, candle and soap making, fishery, farming, snail rearing, poultry farming, piggery, textile development (tie & dye), cooking, paint manufacturing, photography, ice-cream making, saloon and barbing etc.

### **300 LEVEL (SECOND SEMESTER)**

#### **ACC 323: Management Accounting II (2 Units: LH 30, C)**

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

#### **BUS 321: Research Methodology (3 Units: LH 45, C)**

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller's market like Nigeria.

#### **BUS 322: Commercial Law (3 Units: LH 45, C)**

The Nigerian Legal System: Sources of Nigerian Law; Hierarchy of Nigerian Court, Commercial Arbitration.

Law of Contracts; Commercial Contracts; Commercial Relations between Persons; Unfair Competition. Passing off and "Trade Libel". Company Law: Introduction to Company Law. Powers and Functions of Directors. Introduction to Taxation Laws.

### **BUS 323: Elements of Management (3 Units: LH 45, C)**

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

### **BUS 324: Management Theory (3 Units: LH 45, C)**

Concepts of theory in the physical and social sciences. Levels of theory. The features of theory in management. Links between management theories and management models. Practice of management conduct as a test of good management theory. Existing difficulties of developing useful management theories in Nigeria and other developing countries. Theories of management, e.g. the scientific management movement, the human relations movement, the systems movement, and the managerial behavioural movement, Theory X and Theory Y. The Grid approach, Participative models. Management by objectives, Quantitative and behavioural control models, Testing specific theories and models in Nigeria. Criteria for locating bad

management practices, and ideas of how better management theories may be introduced to particular Nigerian organizations.

**BUS 325: Management of Small -and-Medium- Scale Enterprises (2 Units: LH 30, C)**

The objective of the course is to make students realize the vital role played by SMEs in an economy, and also to help them develop entrepreneurial thinking and motivation to start own ventures. In addition, the course enables student to integratively apply knowledge as well as skills acquired from other functional areas of business education towards successful management of SMEs. In sum, the student is taught to understand the activities, financing, development and management of SMEs. Organisation and operation of the small-scale retail, trading, service <sup>51</sup> manufacturing business. Location, financing, marketing, labour, accounting and the case of business. Location, financing, marketing, labour, accounting and the case of manufacturing, production, plus related problems of stock control, taxes and insurance.

**BUS 326: Introduction to Industrial Relation (2 Units: LH 30, R)**

The Concept of Industrial relations. Trade Union Characteristics. Industrial Relations Laws in Nigeria. Types of Unions; Internal Structures and Government of Unions; Trade Union Federation; Central Labour Organisation and International Affiliations; Union

Solidarity and Check-off Systems. Collective Bargaining; Industrial Disputes; Dispute Settlement; Joint Consultation: The State and Industrial Relations. Comparative Industrial Relations System and Theory.

**EDS 311: Entrepreneurial Development Studies VI (1 Units: LH 15, C)**

Practical Side of Entrepreneurship (part 2). Objective: To expose the students to a greater depth in the practical aspects of entrepreneurship, particularly the development of skills. The aim is to distinguish Trinity University graduates from graduates of other institutions of higher learning.

Practicum: All students are sent to the entrepreneurial village in-groups for skill acquisition in different specialization fields. Mini trade fairs will be organized where the students will display all their products. This program includes both theoretical and practical aspects of entrepreneurship. Production and Quality control of entrepreneurship material Management will be taught. These specialized fields include: tailoring, carpentry, millinery (hat making), mechanical, catering, shoe making, interior decoration, software development, candle and soap making, fishery, farming, snail rearing, poultry farming, piggery, textile development (tie & dye), cooking, paint manufacturing, photography, ice-cream making, saloon and barbing etc.



## **400 LEVEL (FIRST SEMESTER)**

### **BUS411: International Management (2 Units: LH 30, C)**

Concepts of management within national boundaries. Concept of management across national boundaries. Differences and similarities in management practices across nations. Influences of culture on management in particular national environments. Geopolitical influences on managerial practices and philosophies in international settings. Benefits, problems, prospects and challenges of social forces impacting management in today's global environment. Analysis of corruption dynamics, ethical issues, environmental pollution. Management social responsibility in international perspective.

### **BUS 412: Business Policy & Strategy I (3 Units: LH 45, C)**

Analysis of policy formulation and implementation from a company-wide perspective, emphasis on integration of knowledge across functional areas; endogenous and exogenous factors which affect company policies; and the role of the firm in society.

### **BUS413: Analysis of Business Decision Making I (2 Units: LH 30, C)**

Elements of decision analysis, types of decision situations, decision trees, model. The operational analysis of the problems of individual decisions under uncertainty that arise in the practice of management. Operations Research (OR) approach to decision analysis. Systems and systems analysis/modeling in OR; simulation, mathematical

programming, transport model, transshipment model, conflict analysis, assignment.

**BUS 414: International Business I (2 Units: LH 30, C)**

Introduction: The concept of International Business, Classical Trade Theory: Introduction, Mercantilism and Nation Building, Free Trade (Theory of Absolute Advantage), Theory of comparative advantage, The Assumptions of classical Trade Theory, Modern Trade Theory: Factor Proportions and Factor Intensity, Offer Curves – Reciprocal Demand and Supply, Dynamic Factors. Changing the Basis of Trade, Terms of Trade Measures, and The Effects of Tariff; International Finance: Balance of Payments Accounting – Credits, Debits, and Current Account, Balance of Payment Accounting – The Financing Accounts, National Income, Prices and Trade Balance, The Foreign Exchange Markets, Relatively Fixed Rate System. The Gold and Gold Exchange standard. International Business Environments.

**BUS 415: Operations Management (2 Units: LH 30, C)**

Issues in operation strategy and competitiveness; management of operations and technology; process analysis and the use of the data and managerial opinion in making effective propositions to address questions in operations decision. Major economic decision problems of production and operations management, learning curve, product design, aggregate production and workforce scheduling, multi-plant

allocation of product, large scale project control (CPM and PERT), demand forecasting, quality control; and short-run job-shop scheduling, application of dynamic programming and multi-criteria mathematical programming.

**BUS 416: Management Information System (3 Units: LH 45, C)**

Introduction to and fundamentals of data processing-brief history and conventional data processing methods, classification of systems and their relative merits, data processing and MIS, managerial uses of information output as basis for developing criteria and systems, information needs of management and design of MIS, computer and data processing-evolution of computer and computer and computer system input, output and central processing unit. Hardware and software, introduction to common computer programming languages used in business (COBOL, FORTRAN, SPSS etc. Electronic data processing methods, real time processing and management of EDP, business systems, hierarchical structure of organization.

**ECO 411: International Economics I (2 Units: LH 30, C)**

Introduction to the theory of trade and international finance including the presentation of various theories of international trade, foreign trade protection, economic integration, balance of payments, foreign and capital flows, the uses of international economics in explaining

contemporary international relations and diplomacy, international finance institutions.

**BUS 417: Corporate Planning (3 Units: LH 45, C)**

The course is intended to provide a working knowledge of the process of formal corporate planning in large organizations. Concept and theory of planning. Strategic planning. Environmental study and analysis. Forecasting: Technological, Socio-Political. Industry Analysis. Planning tasks and techniques. Operational planning and the resource allocation process. Organization for planning: organizational and behavioural aspects of planning. The role and skills of the corporate planner. Management and corporate planning processes under globalization.

**BUS 418: Business Regulation and Control (2 Units: LH 30, E)**

Meaning and essence of business regulation and control, an appraisal of the Nigerian business environment; differences between regulations, control and business law; privatization and de regulation of the Nigerian economy, an appraisal of regulatory agencies: The Standards Organization of Nigeria (SON), NAFDAC, APCON, etc.

### **BUS 419: Project Management and Evaluation (2 Units: LH 30, E)**

Concept of project, Sources of project ideas, identification and classification of projects, aspects and categories of pre-investment studies, feasibility studies, choice of technology, technical feasibility assessment, economic analysis and financial feasibility assessment, project organization and management, project sensitivity Work breakdown structure, Project scheduling and control, Project modelling- application of mathematical programming to projects

### **MKT411 - International Marketing (2 Units: LH 30, E)**

Nature and scope of comparative – Marketing. Basis for Trade: Absolute versus comparative advantage. Balance of payments, marketing strategies in penetrating foreign markets. Protection and trade resolutions, cultural and social forces, marketing in Nigeria, Asia, China, America, Japan etc. The nature of the Internet, the meaning of Internet marketing, salesmen and the Internet. Web based consulting, the internet and the marketing mix, legal aspects of a cyber-marketing, applying the internet to business, cyber marketing as a tool for global marketing process, internet marketing and e-commerce. Contemporary issues in Internet marketing.

## **400 LEVEL (SECOND SEMESTER)**

### **BUS 421: Research Project (6 Units, C)**

A systematic field research on a business sector topic approved by a supervisor and the Department. A report of reasonable and acceptable length and quality. Fortnightly discussions and review of progress of work with the supervisor. The project work comprises of an original study of a current local accounting and management problem. The aim is to help students develop the ability to identify specific problems and make use of various concepts, tools, and techniques to arrive at appropriate solutions.

### **BUS 422: Business Policy & Strategy II (3 Units: LH 45, C)**

Develops concepts and techniques critical for formulating competitive strategy in a variety of business environments. Focuses on analyzing the structure of industries, the evolution of this structure, the pattern of interaction among competitors, and the competitive position and advantage of firms in the industry.

### **BUS 423: Analysis for Business Decision Making II (2 Units: LH 30, C)**

Introduction to operations research techniques; topics include the construction and solution of linear models under certainty, and the construction of probabilistic models, specifically queuing theory, Markov chains, and sequential decisions. The application of classical and modern statistics for business decision-making. The level of the

course assumes some prior knowledge of basic statistics as well as elementary calculus.

**BUS 424: International Business II (2 Units: LH 30, C)**

Introduction: The concept of International Business, Classical Trade Theory: Introduction, Mercantilism and Nation Building, Free Trade (Theory of Absolute Advantage), Theory of comparative advantage, The Assumptions of classical Trade Theory, Modern Trade Theory: Factor Proportions and Factor Intensity, Offer Curves – Reciprocal Demand and Supply, Dynamic Factors. Changing the Basis of Trade, Terms of Trade Measures, and The Effects of Tariff; International Finance: Balance of Payments Accounting – Credits, Debits, and Current Account, Balance of Payment Accounting – The Financing Accounts, National Income, Prices and Trade Balance, The Foreign Exchange Markets, Relatively Fixed Rate System. The Gold and Gold Exchange standard. International Business Environments.

**ECO 421: International Economics II (2 Units: LH 30, C)**

Introduction to the theory of trade and international finance including the presentation of various theories of international trade, foreign trade protection, economic integration, balance of payments, foreign and capital flows, the uses of international economics in explaining contemporary international relations and diplomacy, international finance institutions.

**BUS 425: Service Design & Management (2 Units: LH 30, E)**

Concept of service, role of services in the economy, nature of services, service design, Quality in service management, Service strategy, design of service facilities, management of service operations, planning in health care services, financial services, managing capacity and demand, service supply chain.

**BUS 426: Venture Management (2 Units: LH 30, E)**

Concept of intrapreneurship, venture creation, venture growth, diversification, Technology and technology management, licensing, venture strategy, venture financing and venture capital, patents and Inventions.

**BUS 427: Corporate Governance (2 Units: LH 30, E)**

Meaning and importance of governance in the corporate organizations, evolution and role of governance in public and private organisation, board organisation and obligations of directors, board selection, board committee, board meetings, CEO succession planning, selection and performance, governance of not-for –profit organisations, family organisation.



## **MKT 422: International Marketing II (2 Units: LH 30, E)**

Introduction to international marketing designing, international marketing, strategic International marketing segmentation, researching international markets, product policies for world marketing, pricing in world market, distribution decisions in international marketing, communication strategies in international marketing, marketing planning and organisation, marketing information system for international marketing, understanding competitive advantages. Entering the International market. Competitive strategies in international markets, role of government in international marketing. Contemporary issues in international marketing.

## **OVERVIEW OF MARKETING PROGRAMME**

The Coordinator/Head of the Business Administration Unit (HoU) is Dr. F. Aliu. The Bachelor of Science (B.Sc) in Marketing at Trinity University is a 166 semester credit hour degree program that prepares you for an exciting career in marketing. Marketing is the management process through which goods and services move from concept to the customer. Whether it is communicating offline or online, marketing is an integral part of business. The Marketing Programme develops a deep understanding of marketing so that students can drive organisational growth through a profitable implementation of marketing thinking and strategies. It develops practical marketing competencies and essential skills to implement marketing-oriented strategies that allow companies to improve their performance.

The Marketing Programme also provides students the opportunity to develop skills that enable them to function in different marketing roles while working closely and effectively with other business functions. With courses ranging from traditional marketing analytics and research to the new rules of digital marketing and consumer behaviour, students leave the program with a solid foundation in marketing. A background in Marketing provides you with the understanding and skills needed to align customer needs to an organisation's output of goods, services or information. A strong understanding of marketing principles is essential for any marketing position, as customer sales ultimately

determine the success of an organisation. You will consider how a customer-centric focus, which ensures the demand for an organisation's output, continues to grow in a globally competitive environment. The Marketing major includes study in areas such as consumer behaviour, promotion, advertising, market research, project and channel management and strategic marketing

Career opportunities in marketing are quite extensive and diversified. Many marketing positions give a considerable amount of discretion to people early in their careers. A marketing career is excellent preparation for a path to top management positions which are responsible for creating and guiding the messaging in all types of organizations. Marketing offers career opportunities for people with varying educational backgrounds. A bachelor's degree is generally required for most management training positions in marketing, sales, public relations and advertising.

A master of business administration degree is increasingly necessary for marketing research, marketing consulting, brand management, senior management and industrial sales positions. Frequently, marketing consultants, marketing research directors, and marketing professors have earned Ph.D. degrees in marketing or related subjects.

## **Sample Occupations**

- Advertising Account Executive
- Development Officer
- Insurance Agent Promotion
- Market Research Analyst
- Media Planner
- Public Relations Director

This Handbook will help you in undertaking your registration as well as provide necessary information on other Departmental requirements.

### **Vision of Marketing Programme:**

To train a new generation of marketing practitioners and scholars who will assume leadership roles and establish themselves as trailblazers in their world, that is, take the lead in the global business environment by proffering business solutions and establishing themselves as significant players in the global business arena.

### **Mission of Marketing Programme:**

- To put in place curricula that cover broad and dynamic Marketing principles, working knowledge of entrepreneurial, marketing and management principles.

- To empower our students with necessary skills to create value and bring solutions needed to tackle challenges in the Business and allied Industries.
- To make our graduates foremost Marketing practices in the country and internationally through a well-designed competency-based training programme of teaching and research.
- To facilitate acquisition of practical work experience in the industries.
- To inculcate discipline in research and development to Marketing graduates.

### **Philosophy of Marketing Programme:**

The philosophy of the Marketing Degree Programme hinges on the Philosophy of the University, which is directed towards the development of the Total Man. The Unit adopts a very practical and realistic approach to the solution of all Marketing problems based upon sound mastery of underlying theories and principles in order to produce graduates who will impact their society and environment positively and bring about the desired changes that would be an example for others to follow. Our products should be capable of making informed contributions to Marketing issues in a globalized environment.

## **Objectives of Marketing Programme:**

The B.Sc (Hons.) Marketing degree seeks to open to students the complex world of creating goods and services for the satisfaction of human needs in national and global environments mediated by the social business institution.

The specific objectives of the programme are:

- to expose students to contemporary and relatively research technologies needed to analyse marketing phenomenon.
- to make students understand and critique traditional and modern marketing theories and practices.
- to make students identify the connection between marketing theories and real –world exchange relationships and transactions.

## **Core Values**

1. Godliness
2. Academic Excellence
3. Professionalism
4. Responsibility
5. Integrity
6. Leadership
7. Discipline

## **Graduation Requirements for Marketing programme**

To graduate, a student must have passed the following number of units at each level of the programme.

	<b>Units</b>
<b>100 Level</b>	44
<b>200 Level</b>	45
<b>300 Level</b>	42
<b>400 Level</b>	34
<b>Total</b>	167

The student must pass a minimum total of 171 Units including all compulsory courses, required courses, elective courses and innovative courses of the department, faculty and the University in alignment with the prescription of the National Universities Commission. The student must also have not less than 1.5 CGPA and must have met all other requirements as stipulated by department, faculty and the University.

### **Attainment Levels for Graduation**

For graduation, each student must meet the following conditions:

4. Must have attained not less than 75 per cent of class attendance.
5. Participate and pass all required courses.
6. Carry out and complete the final year project.

## COURSE OUTLINE (MARKETING)

**Table 3 List of Courses, Units and Status (Marketing)**

### 100 LEVEL COURSES (FIRST SEMESTER)

<b>Grouping</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Course Units</b>	<b>Status</b>
	GST111	Communication in English I	2	C
	GST 112	Use of Library, Study Skills and Information Communication Technology I	2	R
	GST 113	Logic, Philosophy and Human Existence	2	C
	GST 114	Nigerian Peoples and Culture	2	R
<b>Core/ Compulsory Courses</b>	ACC111	Principles of Accounting I	2	C
	BFN111	Introduction to Banking and Finance I	2	C
	BUS111	Introduction to Business I	2	C
	ECO111	Introduction to Economics I	3	C
	CSC 111	Introduction to Computer I	2	C
<b>Faculty Courses</b>	FSS111	Mathematics for Business and Social Sciences I	2	C
<b>University Courses</b>	EDS111	Entrepreneurial Development Studies II	1	C
	<b>TOTAL</b>		<b>22</b>	



## 100 LEVEL COURSES (SECOND SEMESTER)

Grouping	Course Code	Course Title	Course Units	Status
	GST 121	Communication in English II	2	C
	GST 123	Communication in French	2	E
	GST 124	Contemporary Health Issues	2	C
<b>Core/ Compulsory Courses</b>	ACC 121	Principles of Accounting II	2	C
	BFN 121	Introduction to Banking and Finance II	2	C
	INS 111	Introduction to Insurance	3	R
	BUS 121	Introduction to Business II	2	C
	ECO 121	Introduction to Economics II	3	C
<b>Faculty Courses</b>	FSS 121	Mathematics for Business and Social Sciences II	3	C
<b>University Courses</b>	EDS 121	Entrepreneurial Development Studies II	1	C
	<b>TOTAL</b>		<b>22</b>	

## 200 LEVEL COURSES (FIRST SEMESTER)

<b>Grouping</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Course Units</b>	<b>Status</b>
<b>NUC General Courses</b>	GST 212	History and Philosophy of Science	2	C
	GST 213	Peace and Conflict Resolution	2	C
<b>Core/ Compulsory Courses</b>	BUS 211	Principles of Business Administration I	2	C
	BUS 212	Business Communication	2	C
	BFN 211	Principles of Finance	3	C
	MKT 211	Principles of Marketing I	2	C
	ECO 211	Principles of Economics I (Micro)	2	C
	ACC 211	Introduction to Financial Accounting I	2	C
	ACC 212	Introduction to Cost Accounting I	2	C
<b>Faculty Courses</b>	STA 211	Statistics for Business and Social Sciences I	3	C
<b>University Courses</b>	EDS 211	Entrepreneurial Development Studies III	1	C
	<b>TOTAL</b>		<b>23</b>	

## 200 LEVEL COURSES (SECOND SEMESTER)

Grouping	Course Code	Course Title	Course Units	Status
	GST 221	Environment and Sustainable Development	2	R
	GST 222	Leadership Skills	2	C
<b>Core/ Compulsory Courses</b>	BUS 221	Principles of Business Administration II	2	C
	MKT 221	Principles of Marketing II	2	C
	ECO 221	Principles of Economics II (Macro)	2	C
	ACC 221	Introduction to Financial Accounting II	2	C
	ACC 222	Introduction to Cost Accounting II	2	C
	PSY 223	Introduction to Psychology	2	R
<b>Faculty Courses</b>	STA 221	Statistics for Business and Social Sciences II	2	C
	FSS 221	Applications of Computer	3	C
<b>University Courses</b>	EDS 221	Entrepreneurial Development Studies IV	1	C
	<b>TOTAL</b>		<b>22</b>	

### 300 LEVEL COURSES (FIRST SEMESTER)

Grouping	Course Code	Course Title	Course Units	Status
<b>Core/ Compulsory Courses</b>	MKT 311	Promotion	3	C
	MKT 312	Consumer Behaviour	3	C
	MKT 313	Marketing Management	2	C
	BUS 313	Financial Management	2	C
	MKT 314	Marketing of Service and Politics	2	C
	BUS 311	Production Management	3	C
	BUS 315	Elements of Government	3	R
	MKT 315	Oil and Gas Marketing	2	C
<b>University Courses</b>	EDS 311	Entrepreneurial Development Studies V	1	C
	<b>TOTAL</b>		<b>21</b>	

### 300 LEVEL COURSES (SECOND SEMESTER)

Grouping	Course Code	Course Title	Course Units	Status
<b>Core/ Compulsory Courses</b>	MKT 321	Integrated Marketing Communications	2	C
	BUS 322	Commercial Law	3	C
	MKT 323	Legal Aspects of Marketing	2	C
	BUS 323	Elements of Management	3	C
	MKT 324	Food and Agricultural Marketing	2	C
	MKT325	Marketing Research and Information System	3	C
	BUS 321	Research Methods	3	C
	MKT 327	Marketing SIWES	1	C
<b>University Courses</b>	EDS 321	Entrepreneurial Development Studies VI	1	C
	<b>TOTAL</b>		<b>20</b>	<b>C</b>

## 400 LEVEL COURSES (FIRST SEMESTER)

<b>Grouping</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Course Units</b>	<b>Status</b>
	BUS 412	Business Policy I	3	C
	MKT 411	International Marketing	2	C
	MKT 412	Logistics and Distribution Management	2	C
	MKT 413	Product Development and Management	2	C
	MKT 414	Sales Management	3	C
	BUS 413	Analysis of Business Decision Making	3	C
	BUS 414	International Business	2	C
	<b>TOTAL</b>		<b>17</b>	

## 400 LEVEL COURSES (SECOND SEMESTER)

<b>Grouping</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Course Units</b>	<b>Status</b>
	MKT 421	Research Project	<b>6</b>	<b>C</b>
	BUS 422	Business Policy II	<b>3</b>	<b>C</b>
	MKT 422	Marketing Case Studies	<b>2</b>	<b>C</b>
	MKT 423	Contemporary Marketing Practice	<b>2</b>	<b>C</b>
	MKT 424	Industrial Marketing	<b>2</b>	<b>C</b>
	MKT 425	Financial Marketing Management	<b>2</b>	<b>C</b>
	<b>TOTAL</b>		<b>17</b>	

## **COURSE DESCRIPTION (MARKETING)**

### **100 Level (First Semester)**

#### **GST 111: Communication in English I (2 Units: LH 30, C)**

Effective communication and writing in English, Language skills, writing of essay answers, Comprehension, Sentence construction, Outlines and paragraphs, Collection and organization of materials and logical presentation, Punctuation.

#### **GST 112: Use of Library, study Skill and ICT (2 Units: LH 30, R)**

Brief history of libraries, Library and education, University libraries and other types of libraries, Study skills (reference services). Types of library materials, using library resources including e-learning, e-materials; etc., Understanding library catalogues (card, OPAC, etc.) and classification, Copyright and its implications, Database resources, Bibliographic citations and referencing. Development of modern ICT, Hardware technology Software technology, Input devices, Storage devices, Output devices, Communication and internet services, Word processing skills (typing, etc.).

#### **GST 113: Logic Philosophy and Human Existence (2 Units: LH 30, C)**

A brief survey of the main branches of Philosophy Symbolic Logic Special symbols in symbolic Logic-conjunction, negation, affirmation,



disjunction, equivalent and conditional statements law of tort. The method of deduction using rules of inference and bi-conditionals qualification theory. Types of discourse, Nature or arguments, Validity and soundness; Techniques for evaluating arguments; Distinction between inductive and deductive inferences; etc. (Illustrations will be taken from familiar texts, Including literature materials, Novels, Law reports and newspaper publications).

### **GST 114: Nigerian Peoples and Culture (2 Units: LH 30, R)**

Study of Nigerian history, culture and arts in pre-colonial times, Nigerian's perception of his world, Culture areas of Nigeria and their characteristics, Evolution of Nigeria as a political unit, Indigene/settler phenomenon, Concepts of trade, Economic self-reliance, Social justice, Individual and national development, Norms and values, Negative attitudes and conducts (cultism and related vices), Re-orientation of moral Environmental problems.

### **ACC 111: Principles of Accounting I (2 Units: LH 30, C)**

This course introduces the students to basic bookkeeping and accounting. This foundation course in accounting aims at exposing the students to the basic techniques of classifying and recording the different types of costs and revenues associated with transactions and computing simple practical reports. Topic areas include: definition of accounting, and other terms, perspectives and branches of accounting,

accounting data, accounting information, users and uses of accounting information, historical sketch of accounting, prospects for Accountants, Background of current Accounting Methods, Transactions. Nature, Purpose of Basic concept of Accounting, the accounting equation, measurement of income, costs, assets, equities. Subsidiary Books – Sales Day Book, Purchases Day Book, Returns Inward Journal, Returns Outward Journal and Journal Proper. Cash Book – Single Column, Double Column and Three Column Cash Book. Differences between capital and revenue, reserves and provisions, trade and cash discounts etc. Accruals and prepayments capital and revenue expenditure. The Ledger and Trial Balance, uses. Bank Reconciliation Statements, types, causes of differences. Final Accounts of Sole Trader. Income measurement – end of year adjustments in final accounts. Introduction to Accounting Standards, History of NASB, IASC, IASB, SAS, IAS, IFRS.

**BFN 111: Introduction to Banking and Finance I (2 Units: LH 30, C)**

The Finance Function / Role of the Finance Manager, The Financial Objective of the firm, Forms of Business Organizations and the Business Environment, Time value of money: simple interest, compound interest and Present value, Source of business finance, Risk Dimension to Finance, Financial market: money & capital market, Foreign Exchange Market, Money and Banking.

### **BUS 111: Introduction to Business I (2 Units: LH 30, C)**

The Scope of Business, introduction to concept of Business and the various kinds: One man Business, Partnership and Incorporated Business the Character of business from Social, legal and economic perspectives. Organization and Management.

### **ECO 111: Introduction to Economics I (3 Units: LH 45, C)**

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

### **CSC 111: Introduction to Computer I (3 Units: LH 45, C)**

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

**FSS 111: Mathematics for Business and Social Sciences I (3 Units: LH 45, C)**

Mathematics and Symbolic Logic; Inductive and Deductive Systems; Concepts of Sets; Mappings and Transformation; Introduction to Complex Numbers; Introduction to Vectors: Matrix and Determinants. Discrete and Continuous Variables; The Straight Line in Various Forms; The Circle; Trigonometric Functions; Logarithmic Functions; Exponential functions Maxima, Minima and Points of Inflection; Integral Calculus; Integration by Substitution and By-Parts: Expansion of Algebraic Functions; - Simple Sequences and Series.

**EDS 111: Entrepreneurial Development Studies I (1 Unit: LH 15, C)**

Approach: Resource persons will be drawn from the academics and industries as a way of bridging the gap between town and gown. Students are exposed to actual industrial environment.

Objective: -This is a foundation course that is aimed at imparting entrepreneurial orientation and skill to the students.

Topics covered include the following: Some basic concepts and definitions of Entrepreneurship. Entrepreneurial equation, historical background of Entrepreneurship. Definition of Entrepreneurship and Entrepreneur. Characteristics of Entrepreneurship. Qualities of successful entrepreneur, Entrepreneurship and Economic growth, Environment of Entrepreneur Development, What entrepreneurship

involves, Elements of Entrepreneurship, Components of entrepreneurial ventures, Fundamental changes that stimulate entrepreneurship, The Entrepreneurial process, Benefits of being an Entrepreneur, Contributions of memorable early Entrepreneurs, Time Management. Students are also expected to submit a term paper on Entrepreneurship from some selected areas of SMEs (Small and Medium Scale Enterprise) operations.

### **100 LEVEL (SECOND SEMESTER)**

#### **GST 121: Communication in English II (2 Units: LH 30, C)**

Logical presentation of papers, Phonetics, Instruction on lexis, Art of public speaking and oral communication, Figures of speech, Précis, Report writing.

#### **GST 123: Communication in French (2 Units: LH 30, E)**

Introduction to French, Alphabets and numeric for effective communication (written and oral), Conjugation and simple sentence construction based on communication approach, Sentence construction, Comprehension and reading of simple texts.

#### **GST 124: Contemporary Health Issues (2 Units: LH 30, C)**

Diet, exercise and health, nutritional deficiency diseases, malaria, other infections, hypertension, organ failure, air-borne diseases, sexually transmitted diseases, cancer and its prevention, sickle cell

disease. HIV/AIDS: Introduction, epidemiology of HIV, natural history of HIV infection, transmission of predisposing factors to HIV, Impact of HIV/AIDS on the society, management of HIV infection, prevention of HIV. Drugs and Society: Sources of drugs, classification of drugs, dosage forms and routes of drugs administration, adverse drug reactions, drug abuse and misuse, rational drug use and irrational drug use. Human Kinetics and health education: personal care and appearance, exercise and health, personality and relationship, health emotions, stress, mood modifiers, refusal to tobacco, alcohol and other psychoactive drugs.

### **ACC 121: Principles of Accounting II (2 Units: LH 30, C)**

More detailed topics discussed in ACC111. Attention will be focused on the preparation and presentation of simple final accounts of sole traders, partnership and company. Topics covered include; Depreciation of fixed assets, methods and reasons of computing depreciation and treatment in financial statements. Definition and treatment of Bad debts and provision for bad and doubtful debts etc. Self-balancing ledgers and their uses; Incomplete Records, Single and double entry book-keeping; Accounts of Non-trading organizations e.g. Club and Charities, Manufacturing accounts; Types and correction of errors, and uses of suspense account. Inventory valuation; various adjustments of Bank reconciliation. (Complex problems). Manual,

mechanical and electronic bookkeeping system. Simple final accounts of sole traders and criticism. (PR – ACC111).

**BFN 121: Introduction to Banking and Finance II (2 Units: LH 30, C)**

The History of Banking in Nigeria and its contribution to the economy, The principal savings and lending institutions and their role in the economy (commercial bank, merchant bank, Mortgage bank, development bank & Community bank), The present organization of the Nigerian banking system – Organogram, The commercial banks – Sources and uses of funds, General principle of bank lending; its design and cost, Bank services (personal & corporate bodies) Bank Account types, Methods of payment (domestic & Overseas), The Bank Balance Sheet Structure, The development of CBN and its role in the economy, Non-banking financial institutions (insurance, cooperative, Thrift and credit societies, Pension funds (NSITF), Finance houses and state finance corporations, Bank and other financial institution's Decree, Prudential Guidelines & NDIC, Fiscal Policy – Taxation.

**INS 111: Introduction to Insurance: (3 Units: LH 45, R)**

Historical development of insurance. Insurance carriers and institutions. The scope of insurance. The general functions of insurance. Detailed analysis of the various classes of insurance. Company organisation and operations. The insurance contract and

analysis. Social insurance, pension schemes. Group Insurances. Current Legislation in Nigeria on insurance business. The general principles of insurance; Insurable Interest, Utmost good faith, indemnity, Subrogation and Contribution; Proximate cause insurance and Wagering. The Insurable market, Insurer and Insured, Brokers and Agents. Insurance Association and Organisations, Insurance in Practice, Physical and Moral Hazard; Premiums; Renewals. Claims and disputes in the practice of Insurance. Insurance Marketing. History of Insurance Legislation in Nigeria.

**BUS 121: Introduction to Business II (2 Units: LH 30, C)**

Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises.

**ECO 121: Introduction to Economics II (3 Units: LH 45, C)**

Introduction to Macroeconomics: National Income Determination; the Public Sector in the National Economy; Macroeconomic Policy Objectives and Instruments; Introduction to Money and Banking, Introduction to Economic Growth and Development. Trade Politics with Particular reference to Nigeria.



**FSS 121: Mathematics for Business and Social Sciences II (3 Units: LH 45, C)**

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

**EDS 121: Entrepreneurial Development Studies II (1 Unit: LH 15, C)**

Topics covered include the following: Generating Entrepreneurial ideas and translating same with action, the source and approaches to the study of Entrepreneurship, constraints of launching Business, Youths and Money Management, Investment, Introduction to Capital Market, Classification of Entrepreneurs, Economic Importance of Entrepreneurship, Entrepreneurial Windows. Factors that influence Entrepreneurship. The practice of Entrepreneurship Productivity, Salaried Employment Vs. Entrepreneurship, Introduction to Marketing

Management, Forms of Business Organizations, their advantages and disadvantages. Introduction to International Trade. Students are also expected to submit a term paper on Entrepreneurship from some selected areas of SMEs (Small and Medium Scale Enterprise) operations.

## **200 LEVEL (FIRST SEMESTER)**

### **GST 212: History and Philosophy of Science (2 Units: LH 30, C)**

Man – his origin and nature, Man and his cosmic environment, Scientific methodology, Science and technology in the society and service of man, Renewable and non-renewable resources – man and his energy resources, Environmental effects of chemical plastics, Textiles, Wastes and other material, Chemical and radiochemical hazards. Introduction to the various areas of science and technology. Elements of environmental studies.

### **GST 213: Peace and Conflict Resolution (2 Units: LH 30, C)**

Basic Concepts in peace studies and conflict resolution, Peace as vehicle of unity and development, Conflict issues, Types of conflict, e.g. Ethnic/religious/political/economic conflicts, Root causes of conflicts and violence in Africa, Indigene/settler phenomenon, Peace – building, Management of conflict and security. Elements of peace studies and conflict resolution, developing a culture of peace, Peace mediation and peace-keeping, Alternative Dispute Resolution (ADR).

Dialogue/arbitration in conflict resolution, Role of international organizations in conflict resolution, e.g. ECOWAS, African Union, United Nations, etc.

**BUS 211: Principles of Business Administration I (2 Units: LH 30, C)**

To help the learner gain an insight into various forms of business organizations, their operations, the functional areas within these organizations and how they relate. The course also aims at introducing students to the environment of modern business organizations and the appreciation by students of the relationships and interactions of different areas of business.

1. Nature and purpose of business organizations
2. Forms of business organizations
3. Formation of companies
4. Business Combinations
5. Multinational companies
6. The production functions
7. The finance functions

**BUS 212: Business Communication (2 Units: LH 30, C)**

Communication in the workplace, role of communication in business, Main forms of communication, variety in communication activity by business. Adaptation and selection of words, basic needs for

adaptation. Construction of clear sentences/words, writing for effect, business etiquette and the need for effect. Accent for positive language. Directness, process of writing, routine inquiries, Indirectness, situations in Indirectness, Indirectness in persuasion/sales messages. Pattern variation in memorandum and emails. Strategies in the job search process. Basics of report writing. Report structure, graphics, informal oral communication, public speaking and oral reporting, technology-enabled communication. Techniques of cross-cultural communication, correctness of communication, businesses research methods.

### **BFN 211: Principles of Finance (3 Units: LH 45, C)**

The nature and risks of Finance: The limited liability company. The firm and its objectives. The objective of financial decisions. The financial function- investment, financing and dividend. Financial Management as tools for planning and control of company operations. Principles for planning and control of company operations, sources of finance- short and medium term, long- term.

### **MKT 211: Principles of Marketing (2 Units: LH 30, C)**

Introduction: Marketing definition, concept, Evolution, Role and Impotence, The Marketing System. The market Analysis: Marketing Environment, Buyer Behaviour, Market Segmentation; Market Measurement and Forecasting; Marketing Research.

### **ECO 211: Principles of Economics I (Micro) (2 Units: LH 30, C)**

The course deals with a more in-depth treatment of ECO111. It also introduces the use of quantitative techniques in Micro-economic theory. Topics to be covered include: The subject matter of economics, positive and normative economics, common fallacies in economics, and basic economic question in all types of economics. Theories of demand and supply, equilibrium concept and possibility of disequilibrium with emphasis on cobweb theory; Theory of elasticity of demand and supply with applications. Theory of consumer's behaviour: The cardinalist approach, the indifference curve or ordinalist approach and the revealed preference hypothesis.

### **ACC 211: Introduction to Financial Accounting I (2 Units: LH 45, C)**

Review of basic accounting concepts and principles - double entry, books of original-entry, trial balance; preparation of final accounts for sole traders, clubs and charities; bank reconciliation (complex situation) electronic and money transfer etc. Partnership and partnership accounting including Profit and loss Appropriation account, the valuation of goodwill on admission and retirement of partners; change in partnership; revaluation of assets, and dissolution of partnership. Introduction to company accounts; Share Capital: Share issue and redemption. Preparation and presentation of unpublished final accounts of limited liability companies. Interpretation, uses and

limitations of accounting ratios. IASB Framework for the Preparation and Presentation of Financial Statements, IFRS I: First time adoption of IFRSs. (PR – ACC111/121).

### **ACC 212: Introduction to Cost Accounting I (2 Units: LH 30, C)**

The purpose of this course is to provide a thorough foundation in the tools and techniques of cost analysis and reporting. Emphasis will be placed on development of competence and skill in using cost accounting data for internal management purposes in all industrial enterprises. Topics covered include: definition and purpose of cost accounting. Classification of costs; discussion of the elements of cost. Cost accounting as an internal information plan needed for managerial decisions. Material costing: purchasing of materials – procedures and receipt; methods of inventory valuation; stock control and economic order quantity determination; computation of stock levels. Entries of materials purchase in the books of accounts. Accounting for labour; factors to be considered in fixing wages, methods of remuneration, book keeping. Accounting for overheads, types of overheads, basis for overhead allocation. Treatment of over and under applied overhead. Absorption and variables costing. A comparison and critique of the two methods. Process costing: general principles of process gains and losses. IAS 2: Inventories. (PR – ACC121).

## **STA 211: Statistics for Business and Social Sciences I (3 Units: LH 45, C)**

Nature of statistics and data collection and presentations of data. The nature and meaning of statistics, scope of statistics, statistical methods and their purposes. Types and sources of statistical data, approximations, errors and accuracy in statistics. Types of tables, construction of tables, tabular presentation, pictorial presentation. Frequency distribution, histogram, O give, bar chart and pie charts measures of central tendency: mean, median, mode, distribution for both grouped and ungrouped data, geometric mean, harmonic mean, root mean square, quartile deciles and percentiles, measures of dispersion and types of sample, range, variance, standard deviation, coefficient of variation, skewness and kurtosis. Random sampling, systematic sampling, stratified sampling, cluster sampling, Multi-stage sampling, Non-random sampling, Quota sampling, Purposive sampling, Judgmental sampling.

## **EDS 211 Entrepreneurial Development Studies III (1 Unit: LH 15, C)**

This course is the continuation of EDS111 and EDS121. Objective: The course is aimed at exposing students to the opportunities in Entrepreneurship and the basic characteristics required for successful performance as entrepreneurs using some related biographical studies of entrepreneurs and management giants as case studies. Topics covered include the following: Relevance of Entrepreneurial and

SMEs to the Nations and Societies and Individuals, more on biographical studies of business thinkers, Entrepreneurs and Management Giants, Introduction to International Entrepreneurship, Entrepreneurship and globalization, accelerated industrialization through active promotion and development of SMEs, SMEs: Definitions, Advantages and Disadvantages, Management Challenges of SMEs. Managing business growth. Students are also expected to submit a term paper on Entrepreneurship from some selected areas of SMEs (Small and Medium Scale Enterprise) activities, operations etc.

### **200 Level (Second Semester)**

#### **GST 221: Environment and Sustainable Development (2 Units: LH 30, R)**

Man – his origin and nature; Man and his cosmic environment; Scientific methodology, Science and technology in the society and service of man. Renewable and non-renewable resources - man and his energy resources. Environmental effects of chemical plastics, Textiles, Wastes and other materials, Chemical and radiochemical hazards, Introduction to the various areas of science and technology. Elements of environmental studies.

#### **GST 222: Leadership Skills (2 Units: LH 30, C)**

Transformation is a fundamental shift in the deep orientation of a person, organization of society such that the world is seen in new ways



and new actions and results become possible that were impossible prior to the transformation. Transformation happens at the individual level but must be embedded in collective practices and norms for the transformation to be sustained. Leadership Development Programme (LDP) proposes novel approaches to teaching and learning, which emphasizes the practical involvement of participants. It is interactive and involves exercises and actual implementation of breakthrough projects by teams that make difference in the lives of the target population. In this course, leadership concepts comprising of listening, conversation, emotional intelligence, breakthrough initiatives, gender and leadership, coaching and leadership, enrolment conversation and forming and leading teams will be taught.

**BUS 221: Principles of Business Administration II (2 Units: LH 30, C)**

1. Human Resources Management
2. The Marketing Function
3. Entrepreneurial activity in gearing business in Nigeria; Factors influencing business entrepreneurs
4. Social Responsibility of business
5. Business environment
6. Financial Markets and stock exchange/securities

### **MKT 221: Principles of Marketing II (2 Units: LH 30, C)**

The Marketing Mix: The product Concept, Development and life cycle; product Classification and Marketing Strategies, Pricing, Management of the Channels of Distribution. Promotion: Advertising, Personnel Selling, Public Relations and Sales Promotion, Marketing of Professional Services. Appraising the Marketing Effort.

### **ECO 221: Principles of Economics II (Macro) (2 Units: LH 30, C)**

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

### **ACC 221: Introduction to Financial Accounting II (2 Units: LH 45, C)**

Review of basic accounting concepts and principles - double entry, books of original-entry, trial balance; preparation of final accounts for sole traders, clubs and charities; bank reconciliation (complex situation) electronic and money transfer etc. Partnership and partnership accounting including Profit and loss Appropriation

account, the valuation of goodwill on admission and retirement of partners; change in partnership; revaluation of assets, and dissolution of partnership. Introduction to company accounts; Share Capital: Share issue and redemption. Preparation and presentation of unpublished final accounts of limited liability companies. Interpretation, uses and limitations of accounting ratios. IASB Framework for the Preparation and Presentation of Financial Statements, IFRS I: First time adoption of IFRSs. (PR – ACC111/121).

**ACC 222: Introduction to Cost Accounting II (2 Units: LH 30, C)**

Methods of costing: Job, Batch, Contract, Process costing – including equivalent units' principle, treatment of normal and abnormal losses and gains; Joint products costing and by-products; and Operating cost accounting. Cost measurement, methods of allocation and reporting. Cost segregation techniques: High and low point method. Account Analysis method. Regression Analysis method. Costing Techniques: Standard costing; Marginal costing; Budgeting and budgetary controls and budgetary techniques. Costing bookkeeping: Interlocking and integrated cost accounting system. IAS 11: Construction Contracts (PR: ACC212).

**PSY 223: Introduction to Psychology (2 Units: LH 30, R)**

This course introduces students to the study of Psychology from a biological, social and human developmental perspective and provides

a broad base knowledge of the discipline. The course content will cover areas / topics such as history of psychology, overview of theories in Psychology; History and founding fathers in Psychology; such as works of Ivan Pavlov, B.F. Skinner, Sigmund Freud; Psychobiological bases of behaviour, social bases of behaviour, motivation and emotions, sensation and perception, learning, human development, personality, consumer psychology, abnormal psychology, forensic / legal psychology.

**STA 221: Statistics for Business and Social Sciences II (2 Units: LH 30, C)**

Sequence and series, permutation, combination and binomial theorem, Functions, limits and continuity, matrix algebra, derivative and the rules of differentiation: the slope of a curvilinear function, the derivative, derivative notation, Rules of differentiation, Implicit differentiation.

**FSS 221: Applications of Computer (3 Units: LH 45, C)**

Introduction to Basic programming. Data types: Constant and variables. Statement types; assignment statements, Input – output statements, control statements.

## **EDS 221: Entrepreneurial Development Skills IV (1 Unit: LH 15, C)**

Topics covered include the following: More on biographical studies of business thinkers, Entrepreneurs and Management Giants in Nigeria, Africa and Europe. Theoretical Framework of Entrepreneurship, Feasibility studies, Marketing Management in Entrepreneurship, Impact of Modern Technologies on Entrepreneurial Ventures in Developing Countries. The SMEs: Challenges and Prospects, Financing of SMEs in Nigeria. Planning, SMEs; and Capital Markets. Term paper on Entrepreneurship from some selected areas of SMEs (Small and Medium Scale Enterprise) operations.

## **300 LEVEL (FIRST SEMESTER)**

### **MKT 311: Promotion (3 Units: LH 45, C)**

The concept and Nature of Promotion. The Role of Promotion in marketing, Behaviour and Communication, Cultural and Social Conditions, Creativity in promotion, Elements of the promotion Mix: Personal Selling, Advertising, Sales Promotion, Publicity: Management of the promotion, Programme Ethical and Legal Environmental of Promotion. Environment of Promotion, Budgeting for Promotion.

### **MKT 312: Consumer Behaviour (3 Units: LH 45, C)**

An over view of consumer behaviour and buying decision process. Psychological concepts. Formation of attitudes and theories of personality and its measurement. Social aspects, awareness of sales and others. Behavioural patterns and inter-relationship of functional groups. Communication channels and interaction: Techniques of persuasion. Consumer decision theory and prediction of consumer/user behaviour is given, situational contexts, contemporary issues in consumer behaviour.

### **MKT 313: Marketing Management (2 Units: LH 30, C)**

Introduction to Strategic Marketing Management – Meaning and objectives. Marketing strategies and Tactics. Strategic Marketing process – formulation, implementation and evaluation. The five competing philosophies in Marketing. Environmental Analysis and forecasting. Marketing in the corporate Environment cost and profitability Analysis, Marketing planning and Control. Marketing Controller concept, Marketing Audit, Decision tools in Marketing Strategy. Marketing and functional strategies. Contemporary issues in Marketing Management.

### **BUS 313: Financial Management (2 Units: LH 45, C)**

Capital Structure of a firm, Leverage; operating leverage, financial leverage & combine leverage, Dividend Policy; theories of dividend

policy, internal financing, Ratio Analysis; overview of financial statements, users of financial statement, concept of financial ratio, types of financial ratio & limitations, Analysis of Working Capital, Valuation of firms; Mergers, Acquisition & take over.

**MKT 314: Marketing of Service and Politics (2 Units: LH 30, C)**

Nature and characteristics of a service; Marketing Strategies for service firm; Basic concepts of customer Relations; Marketing concepts in politics. Other services such Equipment leasing, Legal services, Private medical services, educational services etc. Application of marketing tools in electioneering activities and governance.

**BUS 311: Production Management (3 Units: LH 45, C)**

Introductory course in decision-making problems in production; includes the theoretical foundations for production management as well as the applications of decision-making techniques to production problems in the firm; and considers production processes, plant layout, maintenance, scheduling, quality control, and production.

**BUS 315: Elements of Government (3 Units: LH 45, R)**

Nature of Politics: Society and Social Organisation: The State. The Problem of Law; Constitution and Constitutionalism; Political Ideology. The Classical Heritage, Plato, Aristotle; Stoicism and Pax

Romanica: Revolt, Towards the Mass Man. Organs of Government (National Governmental Institutions); Public Administration; Political Parties and Pressure Groups; Public Opinion and Propaganda; Elections; International Order.

### **MKT 315: Oil and Gas Marketing (2 Units: LH 30, C)**

The main objective of this course is to expose students to the dynamics of oil and natural gas marketing with respect to development, production, transportation, and distribution and trading. Topics covered include the following; An overview of the Nigerian economy and the role of oil and gas, the structure and operation of the Nigerian energy sector, integrated petroleum business, from crude oil supply and trading through refining wholesale product marketing; the concept of deregulation and global oil pricing; regulation and regulatory authorities of oil and gas marketing including the international institutions like OPEC; issues facing oil and gas industries (e.g. externalities, financing needs, geo-political concerns) the oil industry and mega-mergers etc.

### **EDS 311: Entrepreneurial Development Studies V (1 Units: LH 15, C)**

Practical Side of Entrepreneurship (Part1). Objective: To expose the students to a greater depth in the practical aspects of entrepreneurship, particularly the development of skills. The aim is to distinguish Trinity



University graduates from graduates of other institutions of higher learning.

Practicum: All students are sent to the entrepreneurial village in-groups for skill acquisition in different specialization fields. Mini trade fairs will be organized where the students will display all their products. This program includes both theoretical and practical aspects of entrepreneurship. Production and Quality control of entrepreneurship material Management will be taught. These specialized fields include: tailoring, carpentry, millinery (hat making), mechanical, catering, shoe making, interior decoration, software development, candle and soap making, fishery, farming, snail rearing, poultry farming, piggery, textile development (tie & dye), cooking, paint manufacturing, photography, ice-cream making, saloon and barbing etc.

### **300 LEVEL (SECOND SEMESTER)**

#### **MKT 321: Integrated Marketing Communications (2 Units: LH 30, C)**

The concept of integrated marketing communication, Determining Advertising budget – marginal Approaches, seals of thumb, ROI Method, the task method. Media selection strategies, measuring advertising effectiveness, advertising; meaning and objectives, advertising agency, advertising planning, procedure and scheduling,

global advertising issues, contemporary issues in advertising, sales promotion, meaning and objectives, methods of sales promotion, setting sales promotional tools, developing, implementation and evaluation of sales promotion programmes, contemporary issues in advertising and sales promotions.

**BUS 322: Commercial Law (3 Units: LH 45, C)**

The Nigerian Legal System: Sources of Nigerian Law; Hierarchy of Nigerian Court, Commercial Arbitration.

Law of Contracts; Commercial Contracts; Commercial Relations between Persons; Unfair Competition. Passing off and “Trade Libel”.

Company Law: Introduction to Company Law. Powers and Functions Directors. Introduction to Taxation Laws.

**MKT 323: Legal Aspects of Marketing (2 Units: LH 30, C)**

Sales of Good’s Laws, consumer and consumer protection Laws, Laws of Agency, Carriage of Goods, patent, copyright, Trades marks and passing- off. Trade Descriptions and Advertising. Commercial Association, Negotiation Instruments. Tort.

**BUS 323: Elements of Management (3 Units: LH 45, C)**

Basic Concepts in Management: Management Principles, Functions of the Manager. Planning: Nature and Purpose the organizing

function, Department, Line and Staff Authority, Staffing and

Directing: Selection of Employees and Managers, Appraisal of

Managers, Management Development, Nature of Directing, Motivation Leadership Controlling: the Control Process, Control technique, recent developments in the control Function The Nigerian environment: management problems in Nigeria, Challenges of Indigenization, transferability of Management system.

**MKT 324: Food and Agricultural Marketing (2 Units: LH 30, C)**

The objective of this course is to sensitize the student to the crucial role of agriculture in developing economies like Nigeria. The student will be expected to recognize the importance of storage and promotion in the marketing of agricultural products. The nature, scope, types, problems and control of agricultural marketing will be highlighted. Also, the importance and problems of standardization and grading in agricultural marketing will be treated. Other topics of interest include the role of government in agricultural marketing, international market of agricultural products etc.<sup>3</sup>

**MKT 325: Marketing Research and Information System (3 Units: LH 45, C)**

The Role of research in Marketing. Marketing Research in Nigeria, Data in marketing research. Sources of Research data. Marketing Research brief and research proposal. Sampling theory in Marketing Research. Quantitative methods of Marketing Research. Presentation of Statistical analysis, in marketing Research Data. Report writing and presentation. Contemporary issues in marketing research.

### **BUS 321: Research Methods (3 Units LH 45, C)**

Basic concepts in scientific inquiry; scientific research: meaning, basic steps. Basic and applied research: concepts, theories, laws, hypotheses, research design; choosing a research topic. Problem analysis; literature review; model building/conceptual framework. The Research Proposal. Sampling techniques. Data collection techniques; data types (primary, secondary, etc.). Data collection strategies: surveys, experiments. Content analysis, Motivation research, data collection instruments: e.g. (a) Interview (b) Questionnaire. Data measurement, analysis and interpretation: measurement scaling, validity, reliability analysis. Qualitative statistical data presentation: tables, charts, cross tabs, etc. Report audience, types and length; mechanical aids (footnotes, maps, charts, etc.). Business Research in Nigeria: Scope, Problems and Possibilities.

### **EDS 321: Entrepreneurial Development Studies VI (1 Units: LH 15, C)**

Practical Side of Entrepreneurship (part 2). Objective: To expose the students to a greater depth in the practical aspects of entrepreneurship, particularly the development of skills. The aim is to distinguish Trinity University graduates from graduates of other institutions of higher learning.

Practicum: All students are sent to the entrepreneurial village in-groups for skill acquisition in different specialization fields. Mini trade fairs will be organized where the students will display all their products. This program includes both theoretical and practical aspects of entrepreneurship. Production and Quality control of entrepreneurship material Management will be taught. These specialized fields include: tailoring, carpentry, millinery (hat making), mechanical, catering, shoe making, interior decoration, software development, candle and soap making, fishery, farming, snail rearing, poultry farming, piggery, textile development (tie & dye), cooking, paint manufacturing, photography, ice-cream making, saloon and barbing etc.

#### **400 LEVEL (FIRST SEMESTER)**

##### **BUS 412: Business Policy I (3 Units: LH 45, C)**

Analysis of policy formulation and implementation from a company-wide perspective, emphasis on integration of knowledge across functional areas; endogenous and exogenous factors which affect company policies; and the role of the firm in society.

##### **MKT 411: International Marketing (2 Units: LH 30, C)**

Nature and scope of comparative – Marketing. Basis for Trade: Absolute versus comparative advantage. Balance of payments, marketing strategies in penetrating foreign markets. Protection and

trade resolutions, cultural and social forces, marketing in Nigeria, Asia, China, America, Japan etc. The nature of the Internet, the meaning of Internet marketing, salesmen and the Internet. Web based consulting, the internet and the marketing mix, legal aspects of a cyber-marketing, applying the internet to business, cyber marketing as a tool for global marketing process, internet marketing and e-commerce. Contemporary issues in Internet marketing. Introduction to international marketing designing, international marketing, strategic International marketing segmentation, researching international markets, product policies for world marketing, pricing in world market, distribution decisions in international marketing, communication strategies in international marketing, marketing planning and organisation, marketing information system for international marketing, understanding competitive advantages. Entering the International market. Competitive strategies in International markets, role of government in international marketing. Contemporary issues in international marketing.

### **MKT412: Logistics and Distribution Management (2 Units: LH 30, C)**

Meaning of Marketing logistics, military versus marketing logistics, scope of logistics in Marketing, management of distribution channels: intensity of channel coverage, selecting and working with individual middlemen, channel conflicts and management, vertical marketing systems. Inventory management: inventory analysis, cyclical

ordering system, ABC analysis, flow control system, fixed order quantity system, material requirement planning system. Economic order quantity: Materials handling, ware housing/distribution centre management, critical path methods, customer service, contemporary issues in logistics and distribution management.

**MKT413: Product Development and Management (2 Units: LH 30, C)**

Product, consumer and industrial product planning and development, product branding and packaging product mix and strategies, product adoption process, the product management, contemporary issues in product development and management, product life cycle strategies.

**MKT414: Sales Management (3 Units: LH 43, C)**

Sales management functions, Introduction to personal selling techniques and management. Sales management planning and organisations. Developing the sales force. Sales forecasting and market measurement, Sales territory mapping and management. Sales forces performance evaluation, sales analysis. Controlling the sales operations. Sales staffing, compensation and motivation, contemporary issues in sales management.

**BUS 413: Analysis of Business Decision Making (3 Units: LH 45, C)**

Elements of decision analysis, types of decision situations, decision trees, model. The operational analysis of the problems of individual decisions under uncertainty that arise in the practice of management. Operations Research (OR) approach to decision analysis. Systems and systems analysis/modelling in OR; simulation, mathematical programming, transport model, transshipment model, conflict analysis, assignment.

**BUS 414: International Business I (2 Units: LH 30, C)**

Introduction: The concept of International Business, Classical Trade Theory: Introduction, Mercantilism and Nation Building, Free Trade (Theory of Absolute Advantage), Theory of comparative advantage, The Assumptions of classical Trade Theory, Modern Trade Theory: Factor Proportions and Factor Intensity, Offer Curves – Reciprocal Demand and Supply, Dynamic Factors. Changing the Basis of Trade, Terms of Trade Measures, and The Effects of Tariff; International Finance: Balance of Payments Accounting – Credits, Debits, and Current Account, Balance of Payment Accounting – The Financing Accounts, National Income, Prices and Trade Balance, The Foreign Exchange Markets, Relatively Fixed Rate System. The Gold and Gold Exchange standard. International Business Environments.



## **400 LEVEL (SECOND SEMESTER)**

### **MKT 421: Research Project (6 Units)**

This is aimed at developing students' skill in analysing and writing reports based on an empirical or library study of a specific subject matter or topic in any area of business of special interest to the students. Students are encouraged to choose a reasonable topic or problem area in consultation with their academic advisers and write a research-based report.

### **BUS 422: Business Policy II (3 Units: LH 45, C)**

Develops concepts and techniques critical for formulating competitive strategy in a variety of business environments. Focuses on analyzing the structure of industries, the evolution of this structure, the pattern of interaction among competitors, and the competitive position and advantage of firms in the industry

### **MKT 422: Marketing Case Studies (2 Units: LH 30, C)**

The cases shall be on the following areas: New product Development and Market Appraisal. Marketing planning, organisation and merchandising, marketing planning and control, distribution policy and public relations, business planning and strategy, promotion policy, inventory management, consumer behaviour problems, sales volumes and sales force management, pricing related issues, the student will be challenged to plan, implement and control chosen business strategies in a corporate framework. Contemporary issues in marketing, cases

and problems. Students are put through case study which is a factual description of a situation involving a managerial problem or issue that requires a decision. This is to develop their thinking faculty, hence make them become better management personnel thereafter. Most cases describe a variety of conditions and circumstances facing an organization at a particular point in time. This description often includes information regarding the organization's goals and objectives, and other managerial functions, internal and external influencing affecting the marketing operations.

**MKT 423: Contemporary Marketing Practice (2 Units: LH 30, C)**

The course is designed to address contemporary marketing issues in tourism, sports, entertainment, electronics, non-profit organizations, etc. Also new frontiers of marketing and identity crisis in marketing are covered.

**MKT 424: Industrial Marketing (2 Units: LH 30, C)**

The major objective of this course is to enable the student understand the behaviour models for analyzing industrial buying as well as the nature and scope of industrial marketing.

Topics covered include: Strategy formulation in the industrial market, formulating product planning, characteristics of industrial buyers, buying process, pricing in industrial marketing, distribution of industrial products, government markets, industrial sales promotion etc.

## **MKT 425: Financial Marketing Management (2 Units: LH 30, C)**

A number of courses in business seek to show the marketing applications of quantitative methods, multivariate statistics, and behavioral sciences. This desirable emphasis on new techniques and inter-disciplinary relationships has contributed to the relative neglect of analytical tools developed in the accounting and finance areas. This course is therefore designed to offer the marketing students the necessary aid in managerial decision making and marketing control which such tools can provide.

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## **ADMISSION REQUIREMENTS AND DURATION FOR ACCOUNTING, BUSINESS ADMINISTRATION, AND MARKETING PROGRAMMES**

Depending on the mode of admission, the programme can be for four years or three years thus.

### **1. UTME:**

For four years, the candidate must be admitted through the UTME. Such a candidate must have a minimum of five (5) credit passes in the Senior Secondary School Certificate Examination or in the General Certificate Examination G.C.E. 'O' Level, or NECO, - National Examination Certificate or their equivalents. The five (5) credits must include English Language, Mathematics and Economics and any other relevant two subjects, which must be obtained at not more than two sittings. An acceptable UTME score from acceptable subjects of English Language, Literature in English, and any two from arts (humanities), sciences and social sciences is also required. Candidate through this route are admitted into 100 Level.

### **2. Direct Entry:**

For three years, the candidates must be admitted through direct entry mode.

(a) Candidates for Direct Entry admission shall possess five credits in GCE, SSCE, NECO, or their equivalents, of which at least two shall be at Advanced Level, provided that such passes are not counted at both levels of the examination. For emphasis, credit passes in English Language, Mathematics and Economics are Compulsory.

(b) OND in relevant discipline with at least upper credit grade in addition to the five credit passes as in (a) above.

(c) HND in relevant discipline with at least lower credit in addition to five credit passes as in (a) above.

(d) Final Certificate of relevant Professional Bodies in addition to five credit passes as in (a) above.

**Table 4: Admission and Duration**

<b>Degree in View</b>	<b>Direct Entry Requirements (Minimum of three years)</b>	<b>UTME Requirements (Minimum of four years)</b>	<b>UTME Subjects</b>	<b>Waivers and Special Consideration/ Other qualification</b>
B.Sc Accounting, B.Sc Business Administration, and B.Sc Marketing	Two 'A' Level Passes including IJMB/ JUPEB, in relevant subjects. The subjects must include English Language and other two relevant subjects.	Five O/L credits at not more than two sittings from SSCE, WAEC, NECO including English Language, Mathematics, Economics and any two relevant Subject	Acceptable UTME score from English language, Mathematics and any other two from sciences and social sciences subjects is also required.	Diploma from a recognised institution with minimum of a lower credit in relevant fields may be considered

**Table 5: Evaluation**

<b>S/N</b>	<b>Grades/Scores</b>	<b>Alphabetical Connotations</b>	<b>Rating/Points</b>
1	70 – 100%	A	5
2	60 – 69%	B	4
3	50 – 59%	C	3
4	45 – 49%	D	2
5	0 – 44%	F	0

Please note that continuous assessment is 40 per cent while examination is 60 per cent.

**Table 6: Class of Degrees**

<b>S/N</b>	<b>Grades</b>	<b>Degree Classification</b>
1	4.50 – 5.00	First Class (Honours)
2	3.50 – 4.49	Second Class (Honours) Upper Division
3	2.40 – 3.49	Second Class (Honours) Lower Division
4	1.50 – 2.39	Third Class (Honours)

### **Courses and Descriptions**

There are six categories of courses for the undergraduate degree programmes of the Trinity University, namely:

a. **General Studies Courses**

These enhance students' capacities in various fields of study, which includes communication skills, arts and humanities, social and behavioural sciences, quantification and natural sciences.

b. **Major/Core Courses:** These are mandatory courses in the students' main fields of study. These should account for not less than 70% of credits earned.

c. **Required/Ancillary Courses:** These are compulsory courses in related or relevant fields and should contribute not less than 15% of total credits earned.

d. **Elective Courses:** These are non-mandatory courses outside the student's major field of study designed to give the student basic principles of all major fields of knowledge as they exist in inter-relationship. These will account for not more than 10% of total credits earned.

e. **Optional Courses:** Courses which students can take, based on personal interest.

f. **Pre-requisite Courses:** Courses which a student must take and pass before a follow-up course at the same or higher level can be taken.



## **POLICY ON ACADEMIC PROGRESSION OF STUDENTS**

### **Preamble**

The rating of a student's performance and categorization of the class of degree shall be based on the cumulative grade point average obtained by each candidate in all prescribed courses and approved electives taken at Trinity University.

#### **a. Good Standing**

A candidate who has satisfactorily completed all requirements for the degree with an end of session Cumulative Grade Point average (CGPA) of not less than 1.50 and not more than 20 credit units of failed courses, shall be deemed fit to be in Good Standing (GS), and thus shall be promoted to the next academic level in the same course. A student with a CGPA less than 1.50 and more than 20 credit units of failed courses shall be considered Not in Good Standing (NGS). This Category of students shall be promoted to the next level, albeit on probation.

The existing class of honours degree are as indicated below:

First Class:	4.50 & above
2 <sup>nd</sup> Class Upper:	3.50 - 4.49
2nd Class Lower:	2.40 - 3.49
Third Class:	1.50 -2.39

**b. Repetition of Course.**

A student may repeat only those courses in which he has obtained a grade F. The grade earned for a repeated course will be recorded and used in the computation of the Grade Point Average (GPA) in the usual way.

**c. Probation**

Probation is a status granted to a student whose academic performance fall below an acceptable standard. It serves as a warning to a student that his/her academic progress is not satisfactory. A student whose Cumulative Grade Point Average (CGPA) is below 1.50 with more than 20 credit units of failed courses at the end of a session, earns a period of probation for one academic session. The student could take lighter credit loads, provided the units are not less than 15 in a semester.

**d. Withdrawal or Transfer to a new programme**

A candidate whose CGPA is below 1.50 at the end of a particular period of probation will be required to withdraw from the University. However, in order to minimize waste of human resources, consideration is given to withdrawal from programme of study and possible transfer to another programme in the University, bearing in mind the residency policy of the University. In the circumstance of a change of programme of

study, the applicant must satisfy the Basic Entry Requirements (BER) for the new course.

**e. Transfer of Students from Other Universities**

A student may be considered for transfer from another University in Nigeria to Trinity University at 200 or 300 level of a similar programme for a 4-year or 5-year programme respectively, provided the candidate has attained a prescribed CGPA and other criteria prescribed by the Senate of the University.

**f. Late Registration of Courses**

The normal period within which all students must complete course registration formalities shall be two weeks from the date of commencement. Registration formalities that are not completed within the first two weeks shall be considered as late and will attract penalty fee unless acceptable reasons are given for the lateness.

**g. Carry- Over Courses**

A Student could retake the carry-over course(s) at the next available opportunity, provided that the total number of credit units carried during that Semester does not exceed 20, and the Grade Points earned at all attempts shall count toward the CGPA. At the

point of registration of courses, the carry over courses must be registered first before additional/ core courses for the semester.

**h. Duration of Degree Courses**

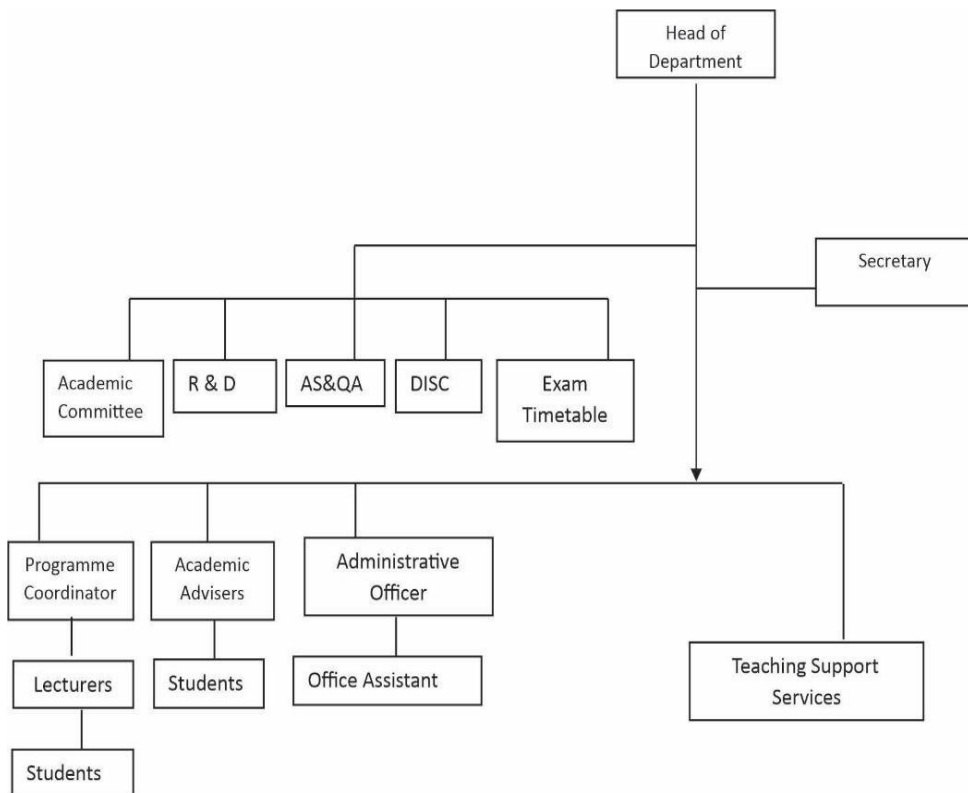
To qualify for an honours degree, a student shall complete his/her degree requirements within the minimum period prescribed, or a period not exceeding two additional years beyond the prescribed minimum duration.

## STUDENT'S PERFORMANCE EVALUATION

The students' performance in a course shall be evaluated through continuous assessment tests and course examination thus:

➤ Continuous Assessment Marks	
• Class test/Assignments	20%
• Mid Semester test/ Term Paper	20%
➤ Examination	60%
<b>TOTAL</b>	<b>100%</b>

# ADMINISTRATIVE STRUCTURE OF THE DEPARTMENT



## Keys:

- HOD** - Head of Department
- R & D** - Research and Development
- AS&QA** - Academic Services and Quality Assurance
- DISC** - Disciplinary Committee

Departmental decisions are taken collectively. Each level (Class) has attached to it lecturers, who are in charge of registration, welfare and counseling of students. The Head of Department liaises with the advisers and other staff in the running of the Department. In achieving this, some committees that address specific departmental issues have been constituted. They include Research and Development, Academic Services and Quality Assurance, Disciplinary, and Examinations Committee.

### **Students' Welfare**

- The handling of academic grievances is as contained in the university examination academic regulations.
- Each level has a staff adviser.

**ACADEMICS IN THE DEPARTMENT  
STAFF PROFILE**

**Table 7: List of Academics in the Accounting Programme**

<b>S/ No</b>	<b>Name of Staff</b>	<b>Rank/Designation Salary Scale, date of first appointment</b>	<b>Statu s</b>	<b>Qualificat ion, dates obtained and specializat ion, membersh ip of profession al associatio n and number of publicatio ns</b>	<b>Area of Specializa tion</b>
1.	Prof Olubuku nola R. Uwuigbe	Professor	Visiti ng	PhD, M.Sc., MBA, B.Sc., CGMA (CIMA), ACMA (UK), ACTI, FCFIP (USA), FAFAR.	Corporate Governanc e, Audit and Assurance
2.	Dr Samuel Olaoye	Associate Professor	Visiti ng	PhD (2013), M.Sc.(199 0), B.Sc.	Managemen t Accountin g



				(1987), FCA (2006)	Strategic Financial Managemen t
3.	Dr Tunji Siyanbola	Associate Professor	Visiting	PhD (2018), M.Sc.(200 8), MBA (2001), B.Sc. (1985)	Accountin g Theory Financial Accountin g & Reporting
4.	Dr Olabode Olorunto ba	Senior Lecturer	Full Time	PhD (2013), M.Sc. (1990), MBA (2008), B.Sc. (1988) FCA (2016)	Corporate Finance Internation al Finance
5.	Dr Oladipo Olowose gun	Senior Lecturer	Full Time	PhD (2020), M.Sc. (2008), B.Sc. (1987), ACA (1998)	Financial Accountin g and Reporting Corporate Governanc e
6.	Dr Mathias Ogundeji	Lecturer I	Visiting	PhD (2020), M.Sc. (2012),	Taxation Audit and Audit Assurance

				B.Sc. (1996), FCA (2007)	
7.	Mr. Olayinka Olayiwol a	Assistant Lecturer	Full Time	M.Sc. Finance (2016), B.Sc. (2008)	Corporate Finance
8.	Mrs Olubunm i Oladeji	Assistant Lecturer	Full Time	M.Sc. (2021), B.Sc. (2019), ACA (2015)	Cost and Manageme nt Accountin g

**Table 7: List of Academics in the Business Administration and Marketing Programmes**

<b>S/N</b>	<b>Name of Staff</b>	<b>Rank/Designation</b>	<b>Status</b>	<b>Qualifications</b>	<b>Area of Specialisation</b>
1	Prof. John K. Obamiro	Professor	Visiting	PhD Business Administration (2011) MSc Business Administration (2003) BSc Business Administration (2000)	Business Administration, Operations Management, General Management
2	Dr. Ogunaike O. Ogunseye	Associate Professor	Visiting	PhD Marketing (2014) MSc Marketing (2006) BSc Bus Admin (2001)	Business Administration, Marketing
3	Dr Abiodun Abolaji Joachim	Associate Professor	Visiting	PhD Business Administration (2011) MSc Management (2007)	Business Administration, Management

				MBA (2004) BSc Business Administrat ion (1991)	
4	Dr. Folakemi Ohunakin	Senior Lecturer	Full Time	PhD Industrial Relation and Human Resource Managemen t (2018) Mphil HRM (2015) MBA Business Administrat ion (2010) BSc Managemen t and Accounting (2006)	Industrial Relations and Human Resource
5	Dr. Odumosu Adefunke Adetutu	Senior Lecturer	Visiti ng	PhD Business Administrat ion (2020) Mphil Bus Admin (2018) MSc Econs (2005) PGD Econs (2003)	Business Administrati on,

				BSc (Ed) Econs (1997)	
6	Dr. Aliu Fatai Oguntade	Lecturer I	Full Time	PhD Business Administrat ion (2020) Mphil Business Administrat ion (2018) MBA Managemen t Sc (1995) BSc Finance & Banking (1987)	Business Administrati on, Human Resource Management
7	Dr. Chimnus um Osanebi	Lecturer 11	Full Time	PhD Managemen t (2017) MSc Managemen t (2010) Bsc Bus Admin (2001)	Management , Business Administrati on
8	Nana Gooduck Omamuz o	Assistant lecturer	Full Time	MSc Marketing (2018) PGD Managemen t (2014) BSc Marketing (2012)	Marketing, Management

				PhD Management (In- view)	
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## **RESEARCH CLUSTER**

The department hosts a research cluster in Management and Business Administration.

Members of the cluster are:

1. Dr. Folakemi Ohunakin – Cluster Head (Mgt. Sci. Dept. – Trinity University)
2. Prof. Adenike A. Adeniji (Business Management Dept. – Covenant University)
3. Dr. Oladipo Olowosegun (Mgt. Sci. Dept. – Trinity University)
4. Dr. Fatai Aliu (Management Science Dept. – Trinity University)
5. Prof. Omotayo A. Osibanjo (Business Management Dept. – Covenant University)
6. Dr. Olaleke O. Ogunnaike (Business Management Dept. – Covenant University)
7. Dr. Gbenga Ogunlusi (Department of Admin. & Mgt. – Crawford University)
8. Dr. Odunayo P. Salau (Business Management Dept. – Covenant University)
9. Dr. Friday A. Igbadumhe (Ind. Rel. & personnel Mgt. – Lead City University)
10. Dr. Chimsunum Osanebi (Management Sciences Dept. – Trinity University)
11. Mr. Goodluck Nana (Management Science Dept – Trinity University)
12. Mr. Edwin Agbaike (Trinity University)

**Table 8: Penalties for Examination Misconducts**

S/N	Misconducts	Penalties
1.	Possession/copying of any written materials relevant to the examination,	Rustication for two semesters.
2.	Impersonation	Expulsion
3.	Plagiarism	Rustication for one
4.	Unauthorized access to examination materials	Expulsion
5.	Unauthorized collection of items from another student during an examination	Letter of caution
6.	Falsification of evaluation form and other academic records or documents	Expulsion
7.	Appearing for examination, without meeting attendance requirement	Letter of caution and prevention from writing the examination
8.	Disobedience to instructions/ disruption during an examination/harassment of	Disqualification from the
9.	Harassment of Invigilators	Rustication for one semester
10.	Anti-safety behaviour during practical, workshops, studio work, etc.	Letter of caution
11.	Attempted inducement of examiners and invigilators	Disqualification from the
12.	Aiding and abetting examination	Expulsion.
13.	Destruction of evidence of examination misconduct	Rustication for one semester
14.	Refusal to complete examination	Rustication for one



15.	Any previous arrangement made for access to examination materials whether it	Rustication for two semesters.
16.	Refusal to submit examination scripts	Failure in the examined course.
17.	Any other misconduct recorded from time to time	Penalty shall be determined based on the