

Accountancy - National Diploma (ND)

SEMESTER 4

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Course: Business Statistics II

PROGRAMME: ND BUS. ADMIN AND MANAGEMENT			
Course: BUSINESS STATISTICS II	Code: BAM 222	Credit Hours:	hours 3
Semester FOURTH	Pre-requisite:	Theoretical:	2 hours/week - %
		Practical:	1 hours/week - %
Course main Aim/Goal			
This course is designed to provide the student with the knowledge and use of statistical tools in solving management problems both in business and government.			
General Objectives:			
<ol style="list-style-type: none">1. Understand survey planning and designs2. Understand sampling theory3. Know inferential statistics4. Understand Binaries Distribution5. Understand Point and Interval Estimates6. Know Mathematics Expectations7. Understand moments generating functions' (GMF)8. Know the tests of linear regressions9. Understand Analysis of Variance (ANOVA)10. Understand measures of welfare			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand survey planning and designs.						
1	1.1 List sources of data. 1.2 Systematize principles of data. 1.3 Define coding and processing 1.4 Design questionnaires	<ul style="list-style-type: none"> • Explain data, its source and principles • Explain coding and processing of data. • Guide students on how to design a questionnaire 	Textbooks	Design a questionnaire to gather data	Guide students to design questionnaire.	Web based resources on questionnaire design
General Objective 2: Understand sampling theory						
2	2.1 Define sampling theory. 2.2 Systematize sampling methods 2.3 Solve problems involving samples. 2.4 Define small samples. 2.5 Define large samples. 2.6 Solve problems involving 2.4 and 2.5 above.	<ul style="list-style-type: none"> • Explain sampling theory and methods of sampling • Explain samples • Solve problems involving samples 	Textbooks	Solve problems involving small and huge samples.	Guide students to solve problems involving samples.	Questions on sampling and methods of sampling

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Know inferential statistics						
3-4	3.1 Define univariate distributions. 3.2 Define Binomial distributions. 3.3 Define Poisson distribution. 3.4 Solve problems involving 3.1-3.3 above. 3.5 Define Normal distribution. 3.6 Explain the use of tables 3.7 Define hypothesis. 3.8 Test hypothesis for small samples. 3.9 Test hypothesis for large samples. 3.10 Define univariate distributions. 3.11 Define Binomial distributions. 3.12 Define Poisson distribution. 3.13 Solve problems involving 3.1-3.3 above.	<ul style="list-style-type: none"> • Explain univariate, binomial and Poisson distribution. • Solve problems involving the above. • Explain Normal distribution. • Guide students on how to use distribution tables • Explain hypothesis. • Guide students on how to test hypothesis. • Explain proportion • Solve problems involving proportions • Give assignment 	Textbooks Distribution tables	Define univariate distributions. Define Binomial distributions. Define Poisson distribution. Solve problems involving 3.1-3.3 above. Explain proportion Solve problems involving proportions	Guide students on the solving of business problems involving distribution analysis. Advise students on the importance of proportions. Solving problems involving proportions	Business Scenario and questions to show the differences between Binomial - Univariate and Poisson Distribution analysis. Questions and answers on proportions as a precursor to the assignment tasks.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand bivariate distributions						
5	4.1 Define bivariate distributions.	• Explain bivariate distributions.	Textbooks	Solve problems involving bivariate distribution for a business situation	Guide problems involving bivariate distribution.	Assignment and questions on distribution.
	4.2 Solve problems involving bivariate distributions.	• Solve problems involving bivariate distribution. Conduct test.				
General Objective 5: Understand point and interval estimates						
6	5.1 Define point and interval estimates	• Explain estimation theory	Textbooks	Solve business problems involving point and interval estimate.	Guide students solve problems involving point and interval estimates.	Assignment and questions on distribution.
	5.2 Solve problems involving point and interval estimate.	• Solve problems involving estimate				
General Objective 6: Know mathematical expectation						
7	6.1 Define mathematical expectations.	• Explain mathematical expectation	Textbooks	Solve business problem involving mathematical expectations.	Guide students solve problems involving mathematical expectations.	Assignment and questions on distribution.
	6.5 Solve problems involving mathematics expectations.	• Solve problems involving maths expectations				
General Objective 7: Understand moments generating functions (GMF)						
8-9	7.1. Define moments generating functions (GMF). 7.2 Systematize GMF characteristics. 7.3 Solve problems involving GMF.	• Explain moments generating functions (GMF) • Solve problems involving GMF		Solve business problems involving moments generating functions.	Guide students to solve problems involving moments generating function.	Assignment and questions on functions

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 8: Know the tests of Linear Regression						
10-11	8.1 Explain tests of linear regression 8.2 Solve problems involving simple regression. 8.3 Solve problems involving multiple regression. 8.4 Test for the regression.	<ul style="list-style-type: none"> • Explain linear regression. • Solve problems involving simple and multiple regression • Guide students on how to test for regression. 	Textbooks	Solve problems involving simple and multiple regression.	Guide students to solve regression problems.	Assignment and questions on linear regression
General Objective 9: Understand analysis of variance (ANOVA)						
12-13	9.1 Define analysis of Variance. 9.2 Solve problems involving ANOVA (one way)	<ul style="list-style-type: none"> • Explain analysis of variance. • Solve problems involving ANOVA • Conduct test. 	Textbooks Statistical tables	Solve problems involving ANOVA	Guide students solve problems involving ANOVA	Assignment and questions on the analysis of variance
General Objective 10: Understand measures of welfare						
14-14	10.1 Define welfare measures. 10.2 Define index numbers 10.3 Define income distribution. 10.4 Systematize income indices. 10.5 Solve problems involving welfare indices.	<ul style="list-style-type: none"> • Explain welfare measures, index numbers and income distribution. • Solve problems involving above. 	Textbooks	Solve problems involving welfare indices	Guide students solve problems of welfare indices.	Assignment and questions on measuring welfare etc.

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

Course: Business Finance I

PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: BUSINESS FINANCE I	Code: BFN 211	Credit Hours:	2 hours
Semester: 4	Pre-requisite:	Theoretical: Practical:	1 hours/week - 50% 1 hours/week - 50%
Goal: To expose the student to the concepts and principles of Business Finance and their application to the business world.			
GENERAL OBJECTIVES:			
On completion of this course the student should be able to:			
1.0 Understand the nature and scope of finance.			
2.0 Know sources and Application of Funds			
3.0 Understand capital formation			
4.0 Know management of financial resources			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: 0. Understand the nature and scope of finance.						
1-3	<p>1.1 Define the term finance</p> <p>1.2 Explain its relationship to the various departments of an organization</p> <p>1.3 Explain the contribution of business finance to the overall growth of an organization.</p>	<p>i. Lead the student to understand the meaning of finance.</p> <p>ii. Mention the fund raising and fund allocation functions of the financial manager.</p> <p>iii. Draw a chart to show the major divisions of an organization show how they interrelate with the finance division.</p> <p>iv. Emphasize on the importance of finance in the success of any organization.</p>	<p>Overhead projector</p> <p>Chart</p>	<p>Ability to analyze and compare the roles of finance managers in small, medium and large scale businesses.</p> <p>Ability to compare and contract the relationship of finance dept with other dept existing in a business organization.</p>	<p>Brief students on the completion of case study exercise.</p> <p>Group work and feed back to students</p>	<p>Outcome of case study placed on computers and internet.</p>
General Objective 2:0 Know sources and Application of Funds.						
4-7	<p>2.1 Describe the various types of funds</p> <p>2.2 Explain the procedure for raising funds</p> <p>2.3 Explain how the firms are managed with the funds raised.</p>	<p>i. State the various types of short-term and long term funds available to a business firm.</p> <p>ii. Describe the instruments used in raising the funds.</p> <p>iii. Discuss the various institutions from which funds can be raised.</p> <p>iv. Describe the various steps which the financial manager should take in raising fund for his firm.</p> <p>v. Discuss the administrative aspect of the allocation of funds for investment and other activities of the firm.</p>	<p>Overhead projector</p>	<p>Distinguish and appraise the various sources of short term, medium term and long term finance.</p> <p>Identify the institutions that provide these funds. Identify the processes for raising and in resting these funds by finance manager</p>	<p>Introduce students to group assignments and discussions. Brief students on group presentation. (3 weeks)</p>	<p>Internet research Assignment brief.</p>

		Theoretical Content			Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources	
General Objective 3: 0 Understand capital formation							
8-11	<p>3.1 Define term capital</p> <p>3.2 Describe the various types of capitals: Fixed and circulating capital.</p> <p>3.3 Explain the ways of measuring adequacy of capital</p> <p>3.4 Describe capital formation</p> <p>3.5 Describe the problems associated with capital formation in the economy.</p>	<p>i. Lead the students to understand the basic differences between short term and long term capital funds.</p> <p>ii. Show the distinction between long term capital requirement needed to build up the productive base of a business firm and the recurrent capital needed for servicing the productive base.</p> <p>iii. Outline the constraints to the acquisition of long term capital for building up the productive base of Nigerian economy.</p>	Overhead projector	Ability to differentiate between fixed and circulating capital. Identify capital adequacy measuring techniques. Illustrate factors militating against capital formation in the economy.	Syndicate discussion and group exercise to be completed with correction and feed back to student (2 weeks)	Computers Video clips. Internet research.	
General Objective 4:0 Know management of financial resources							
12-15	<p>4.1 Define the term financial resources</p> <p>4.2 Describe how the various assets of a firm are managed.</p> <p>4.3 Explain the 5C's of credit</p> <p>4.4 Describe the types of bank credit</p> <p>4.5 Explain the significance of bank credits to the growth of a firm.</p>	<p>i. Differentiate between financial resources and non financial resources</p> <p>ii. Mention the roles of non- financial managers in the management of the assets of a firm.</p> <p>iii. Emphasize the financial management functions.</p> <p>iv. Analyze bank credit obtainable from commercial banks and those from specialized banks.</p> <p>v. Emphasize the role of credit as the life wire of business and commercial activities.</p>	Overhead projector	<p>Illustrate the various assets and portfolio measurement techniques in business.</p> <p>Know the significance of credit rating an importance of bank credit to business finance</p>	Group discussion students assignment (4 weeks)	<p>Seminars</p> <p>Word processor.</p> <p>Internet research.</p>	

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

Course: Auditing II

PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: AUDITING II	Code: ACC 223	Credit Hours:	45 hours 3.0 Units
Semester: FOURTH SEMESTER	Pre-requisite: ACC 213	Theoretical: Practical:	2 hours/week - 67% 1 hours/week - 33%
Goal: To further develop the students knowledge of concepts, principles, theories and practice of auditing and their ability to perform attest functions.			
GENERAL OBJECTIVES:			
On completion of this module the students should be able to:			
1.0 Understand Audit reports and opinions.			
2.0 Understand Fraud, its prevention and detection.			
3.0 Understand manual and computerized auditing.			
4.0 Understand the liabilities of an Auditor.			
5.0 Understand Internal Audit and its relationship to statutory audit.			
6.0 Understand Balance Sheet audits.			
7.0 Understand verification and valuation of assets and liabilities.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand Audit reports and opinions.						
1-2	<p>1.1 Define the terms Audit reports and opinions.</p> <p>1.2 Classify auditor's reports into unqualified and qualified report.</p> <p>1.3 Explain the conditions for qualifying reports.</p> <p>1.4 Explain the term "reasonable care and skill" as applied to auditor's opinion.</p> <p>1.5 Apply the knowledge acquired in a given audit assignment to know whether the accounts of an enterprise show a true and fair view of the state of affairs with respect to the profit and loss account and Balance Sheet or the Income and Expenditure account for non-trading organization and the cash flow statements.</p>	<p>(i) Explain the contents of Audit Reports.</p> <p>(ii) Explain types of Audit Report.</p> <p>(iii) Explain in detail the necessity for qualification of audit report.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Demonstrate their understanding of Audit reports.</p> <p>2. Write audit report.</p>	<p>Lead the class to write a clean and qualified audit report using a word processor</p> <p>Guide the students to explain the reasons for qualified audit report.</p>	<p>IFAC Packages</p> <p>Internet</p> <p>Flipchart</p> <p>Word-processor.</p>
General Objective 2: Understand Fraud, its prevention and detection.						
3-5	<p>2.1 Define fraud.</p> <p>2.2 Explain the frauds that may be discovered.</p> <p>2.3 State the procedures through which frauds might be detected.</p> <p>2.4 Explain the procedures by which frauds can be prevented.</p> <p>2.5 Explain Auditors responsibility with regard to fraud detection.</p>	<p>(i) Explain fraud, source of fraud, types of frauds.</p> <p>(ii) Explain how to detect fraud.</p> <p>(iii) Explain auditors responsibility in fraud detection.</p> <p>(iv) Explain ways of preventing frauds.</p> <p>(v) Explain consequences of fraud to organization and individuals.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Demonstrate their understanding of Fraud, its detection and prevention.</p>	<p>Explain fraud.</p> <p>Guide the students to identify, examine and grade the risk level of an organization's financial transactions e.g. a restaurant, supermarket, etc.</p> <p>Lead the class to tabulate the risk level in relation to financial transactions e.g. cash-high risk Debtors-medium risk, e.t.c. producing a word processed short report.</p>	<p>Internet</p> <p>Flipchart</p> <p>Word-processor.</p> <p>Internet</p> <p>Computer</p> <p>Flipchart..</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 3: Understand manual and computerized auditing.						
6-7	<p>3.1 Explain the audit procedures adopted in the audit of Electronic Data Processing systems.</p> <p>3.2 Explain the following in EDP audits.</p> <p>(i) Input Devices: (ii) Auxiliary Storage Devices: (iii) Out-put Devices: (main & auxiliary) iv) Software:</p> <p>3.3 Explain the importance and application of internal control in EDP system.</p> <p>3.4 Define and state the advantages and disadvantage of the following computer terms - test packs, computer programme, hardware, software, peripherals, configuration etc.</p> <p>3.5 Explain the security devices in EDP environment.</p>	<p>(i) Explain the differences between manual and computerized auditing.</p> <p>(ii) Explain audit around computer and through the computer.</p> <p>(iii) Explain the requirements for computer audit and environment of audit.</p> <p>(iv) Explain control system in EDP environment.</p> <p>(v) Explain input, output storage devices with specific examples.</p> <p>(vi) Explain the security devices with exemption like Anti Virus.</p>	Overhead projector	<p>1. Explain their understanding of difference between manual and computerized auditing.</p> <p>2. Use audit test packs in the audit of EDP environment.</p>	Lead the class to use audit test packs in an EDP environment.	<p>Audit Test Pack.</p> <p>Internet.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand the liabilities of an Auditor.						
8-9	<p>4.1 Explain the greater details the liabilities of auditors viz Civil and Criminal cases affecting auditors in recent times.</p> <p>4.2 Explain in greater details recent cases of liabilities of auditors to third parties.</p> <p>4.3 Explain the need of reasonable care and skill needed in the performance of an auditing duty.</p>	<p>(i) Explain recent developments in auditor's liabilities using recent cases.</p> <p>(ii) Explain professional indemnity insurance.</p>	<p>Overhead projector</p> <p>Case studies</p>	<p>1. Explain their understanding of auditors liabilities.</p>	<p>Identify auditor's liabilities using recent cases.</p> <p>Researching cases using the internet.</p>	<p>Cases.</p> <p>Internet.</p> <p>Overhead projector.</p>
General Objective 5: Understand Internal Audit and its relationship to statutory audit.						
10-11	<p>5.1 Define conditions relating to internal and statutory audit.</p> <p>5.2 Distinguish between an internal and external auditor.</p> <p>5.3 Explain their similarities.</p> <p>5.4 Discuss the relationship between internal auditing and internal control system.</p> <p>5.5 Explain the extent to which the external auditor can rely on the job performed by an internal auditor.</p>	<p>(i) Explain how internal audit help statutory audit.</p> <p>(ii) Show the relationships between internal audit and statutory audit.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Display their knowledge of relationship between internal audit and statutory audit.</p>	<p>Show the relationship between internal and statutory audit.</p> <p>Produce a short word processed report on the above</p>	<p>Flipchart</p> <p>Internet.</p> <p>Word processor</p>
General Objective 6: Understand Balance Sheet audit.						
12	<p>6.1 Define balance sheet audit.</p> <p>6.2 Explain the procedures adopted in a balance sheet audit.</p>	<p>(i) Explain Balance Sheet Audit.</p> <p>(ii) Distinguish between Interim and final audit.</p> <p>(iii) Audit program.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Explain their knowledge of Balance Sheet Audit.</p> <p>2. Prepare audit working paper</p>	<p>Explain Balance Sheet Audit.</p> <p>Lead the students to prepare audit programmes.</p>	<p>Internet.</p> <p>Flipchart.</p> <p>Audit Working paper.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 7: Understand verification and valuation of assets and liabilities.						
13-15	<p>7.1 Define verification and valuation of assets.</p> <p>7.2 Explain the steps to be followed in the verification of assets and liabilities such as positive and negative circularizations, observation of items etc.</p> <p>7.3 Explain the principles adopted in the valuation of assets.</p>	<p>(i) Explain verification in audit.</p> <p>(ii) Distinguish between vouching and verification.</p> <p>(iii) Show how to verify assets and liabilities.</p> <p>(iv) Explain the documents required and show samples of them.</p> <p>(v) Explain visits to branches and how to verify assets of branches not visited..</p> <p>(vi) Explain valuation of Assets and liabilities e.g. Stocks, Fixed Assets.</p> <p>(vii) Explain methods of valuation.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Demonstrate their understanding of verification and valuation of assets and liabilities by circularization, observation, etc.</p> <p>2. Write bank balance confirmation letter.</p>	<p>Guide class to verify and value assets and liabilities such as Fixed Assets, Stocks, Receivables etc.</p> <p>Using a word processor produce a bank balance confirmation sample letter</p>	<p>Word-processor.</p> <p>Internet.</p> <p>JIAC handbooks.</p>

ASSESSMENT CRITERIA

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

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

Course: Cost Accounting II

PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: COST ACCOUNTING II	Code: ACC 222	Credit Hours:	60 hours 4.0 Units.
Semester: FOURTH SEMESTER	Pre-requisite: ACC 212	Theoretical: Practical:	2 hours/week - 50% 2 hours/week - 50%
Goal: To further develop the student's knowledge of principles of cost accounting and costing methods.			
GENERAL OBJECTIVES:			
On completion of this module the students should be able to:			
1.0 Understand accounting records in cost ledgers, reports and statements of integrated accounting system.			
2.0 Know costing methods and techniques			
3.0 Know various types of budgets			
4.0 Know budgetary control			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand accounting records in cost ledgers, reports and statements of integrated accounting system.						
1-4	<p>1.1 Explain the procedure for posting in the various cost ledgers.</p> <p>1.2 Explain how reports and statements are prepared.</p> <p>1.3 Explain the need for integrated accounting systems.</p> <p>1.4 Trace the reconciliation of cost and financial accounting records</p>	<p>(i) <i>With the aid of examples demonstrate cost ledger accounting.</i></p> <p>(ii) <i>Show preparation of reports.</i></p> <p>(iii) <i>Do an integrated accounting records example and reconcile it with financial record</i></p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Post transactions into cost ledgers.</p> <p>2. Prepare integrated accounts</p> <p>3. Reconcile cost and financial accounting records.</p>	<p>Lead students in the making of entries in cost ledgers and preparation of integrated accounts.</p> <p>Carry out reconciliation of cost and financial accounting records using spreadsheet</p>	<p>Overhead Projector and Transparency charts.</p> <p>Spreadsheets.</p>
General Objective 2: Know costing methods and techniques.						
5-7	<p>2.1 Define the various methods and techniques of costing: Job costing, process costing, standard costing, batch costing, marginal costing.</p>	<p>(i) Explain and work examples to indicate various costing methods and techniques.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Determine the cost of a product using job, process, batch, standard and marginal costing.</p>	<p>Identify various costing methods and guide students on how to collate product costs using various examples.</p> <p>Answers produced using spreadsheets</p>	<p>Flipboard</p> <p>Overhead Projector and Transparency charts.</p> <p>Spreadsheets.</p>
General Objective 3: Know various types of budget.						
8-11	<p>3.1 Define the term budget.</p> <p>3.2 Explain various types of budget: namely Capital, Production, Sales and cash budgets.</p> <p>3.3 Explain the limiting factors in budget.</p>	<p>(i) Explain budget and using worked examples indicate types of budget.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Prepare capital, production, sales and cash budgets.</p>	<p>Show budget format.</p> <p>Guide students in the preparation of budgets using various worked examples.</p> <p>Answers produced using spreadsheet tables</p>	<p>Computer software packages/spreadsheet</p> <p>Overhead projector and transparency.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Know budget control.						
12-15	4.1 Describe budgetary control. 4.2 Describe elements of performance evaluation. 4.3 Prepare performance evaluation report. 4.4 Explain basic variance analysis and its effect on business operations.	(i) Explain budgeting control. (ii) Explain elements of performance evaluation using standard costing and basic variance analysis.	Overhead projector Worked examples	1. Prepare performance evaluation reports and analyse basic variance.	Direct students to prepare performance reports and variance analysis using examples. Answer to above using spreadsheet table	Overhead Projector and transparency. Spreadsheet

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

Course: Taxation II

PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: TAXATION II	Code: ACC 224	Credit Hours:	45 hours 3.0 Units
Semester: FOURTH SEMESTER	Pre-requisite: ACC 214	Theoretical:	1 hours/week - 33%
		Practical:	2 hours/week - 67%
Goal: To expose students to the concepts and principles of Taxation and its application to the business world.			
GENERAL OBJECTIVES:			
1.0 Know capital allowances initial, annual balancing allowances and balancing charge.			
2.0 Know the computation of chargeable and tax liabilities relating to individuals, partnerships, settlements, trusts and estates.			
3.0 Understand the basic tax computation of a company.			
4.0 Understand withholding tax.			
5.0 Know Value Added Tax administration, determination and assessment.			
6.0 Know Education Tax Provisions.			
7.0 Understand procedures for income tax.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: know capital allowances initial, annual balancing allowances and balancing charge.						
1-2	<p>1.1 Explain capital allowance.</p> <p>1.2 Distinguish capital allowance from accounting depreciation.</p> <p>1.3 Explain initial and annual allowances.</p> <p>1.4 Compute capital allowances of a tax payer by applying the relevant rates and effecting the relevant provisions of the laws.</p> <p>1.5 Explain and compute balancing allowances and balancing charges.</p>	<p>(i) Explain the concepts of capital allowances.</p> <p>(ii) Explain the characteristics and conditions for granting capital allowances.</p> <p>(iii) Compute capital allowances with examples.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Identify different types of capital allowances and their respective rates.</p> <p>2. Know the conditions for granting capital allowances.</p>	<p>Guide the students to compute capital allowances using a spreadsheet table</p>	<p>Flipboard</p> <p>PITA</p> <p>Capital allowance date.</p> <p>Spreadsheet</p>
General Objective 2: Know the computation of chargeable and tax liabilities relating to individuals, partnerships, settlements, trusts and estates.						
3-5	<p>2.1 Explain changes income taking into consideration maximum capital allowance claimable.</p> <p>2.2 Explain and calculate the tax liability of an Individual including PAYE.</p> <p>2.3 Determine the tax liability of partners in a</p>	<p>(i) Explain changeable income taking into consideration main capital allowance claimable.</p> <p>(ii) Explain tax liabilities of individuals including employee, partner, etc.</p> <p>(iii) Compute tax liabilities of individuals from employment,</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Demonstrate their understanding of the computation of Tax on Income of partnership. Under settlements, trusts and estate.</p> <p>2. Know how tax liability under PAYE and Individual are calculated.</p>	<p>Assist the students to compute tax liabilities of individuals from trade/business, partnership, estate trust etc.</p> <p>Direct students to work in groups and present their findings on the computation of individual tax payers under PAYE and self employed.</p>	<p>Flipboard</p> <p>Charts.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>partnership.</p> <p>2.4 Explain how to arrive at the tax payable by persons benefiting under settlements.</p> <p>2.5 Determine the tax liability under trusts and estates or as the case may be the executor, trustee or administrator.</p>	trade, trusts, executor, etc.				
General Objective 3: Understand the basic tax computation of a company.						
6-7	<p>3.1 Explain allowable and disallowable expenses under CITA</p> <p>3.2 Explain adjusted profit.</p> <p>3.3 Determine assessable profit.</p> <p>3.4 Determine chargeable profit.</p> <p>3.5 Compute company income tax on chargeable profit.</p> <p>3.6 Compute education tax on assessable.</p>	<p>(i) Explain allowable and disallowable expenses.</p> <p>(ii) Explain the procedures in computing assessable profit to chargeable profit.</p> <p>(iii) Compute tax liability of a company.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Demonstrate their understanding of allowable and disallowable deductions under CITA.</p> <p>2. Prepare simple adjusted profit, assessable profit and income tax liability of a limited liability company.</p>	<p>Assist the students to illustrate the procedures in computing adjusted profit, assessable profit and income tax liability of a company.</p> <p>Guide the class on how to compute Education Tax on assessable profit of a company using a spreadsheet table</p>	<p>Textbooks</p> <p>ETA</p> <p>CITA</p> <p>Flipcharts.</p> <p>Spreadsheet</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand withholding Tax.						
8-9	<p>4.1 Define the term withholding tax.</p> <p>4.2 Explain the various transactions liable to withholding tax.</p> <p>4.3 Explain the implications of failure to deduct without remitting it.</p> <p>4.4 Explain the penalty for failure to remit withholding tax.</p>	<p>(i) Explain the concepts of withholding tax.</p> <p>(ii) Compute withholding tax.</p> <p>(iii) Compute the penalty using given rate for not deductions and non remittance.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Demonstrate their understanding of withholding tax, various transactions liable to withholding tax and the implications of failure to deduct and remit it by computing withholding tax on dividend, rent, royalty, contract of supply, management fee, technical fee etc.</p>	<p>Guide the students to compute withholding tax on various withholding tax using a spreadsheet table</p>	<p>Current rates.</p> <p>PITA</p> <p>CITA</p> <p>Circulars.</p> <p>Spreadsheet</p>
General Objective 5: Know Value Added Tax: administration and determination assessment.						
10-11	<p>5.1 Define value Added Tax.</p> <p>5.2 Explain the principles and the characteristics of Value Added Tax.</p> <p>5.3 State the various goods and services exempted under the value added tax laws and legislations.</p> <p>5.4 Describe the administration of a value added tax in Nigeria.</p> <p>5.5 Distinguish between the value added tax</p>	<p>(i) Explain VAT and its administration.</p> <p>(ii) Explain VATable goods and services and expenditure.</p> <p>(iii) Explain VATable person.</p> <p>(iv) Compute input VAT and output VAT to determine VAT payable.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Display their understanding of VAT provisions in Nigeria distinct from some other African Countries, and Europe.</p>	<p>Lead the students to state the procedure of determination assessment and collection of VAT.</p> <p>Organise the class into groups to list Vatable goods and services and those exempted from VAT.</p> <p>Compute VAT remittable to the relevant tax authority. Using a spreadsheet table</p>	<p>VAT Act</p> <p>FIRS Ciruclars.</p> <p>Spreadsheet</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	provision in Nigeria and those other countries in Africa and Europe. 5.6 Explain the determination, assessment and collection of value added tax.					
General Objective 6: Know education tax provisions.						
12-13	6.1 Describe the procedures and administration of Education Tax in Nigeria. 6.2 Explain the determination, assessment and collection of Education Tax.	(i) Explain education tax and its administration. (ii) Computation of education tax on assessable profit of a company.	Overhead projector Worked examples	1. Know the procedure for the determination, assessment and collection of Education tax.	Lead the students in computing Education tax on assessable profit of a company using a spreadsheet table	ETA FIRS Circular. Spreadsheet
General Objective 7: Understand procedures for Income Tax Assessment.						
14-15	7.1 Explain filing of returns. 7.2 Define valid and invalid assessment. 7.3 Explain notice of assessment. 7.4 Explain tax erosion and avoidance. 7.5 Explain tax collection methods. 7.6 Explain the meaning of objection and appeal.	(i) Explain returns, assessment (including self assessment), tax evasion and avoidance. (ii) Give case study on objection and appeal.	Overhead projector Case study	1. Demonstrate their understanding of the Income tax assessment, collection and accounting procedures. 2. Describe the objection and appeal procedure.	Organise the class into groups to analyse a given case study on objection to assessment and appeal.	Decided cases from Body of appeal commissioner, PITA

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

Course: Financial Accounting II

PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY			
Course: FINANCIAL ACCOUNTING II	Code: ACC 221	Credit Hours:	60 hours 4.0 Units
Semester: FOURTH SEMESTER	Pre-requisite: ACC 211	Theoretical: Practical:	1 hours/week - 25% 3 hours/week - 75%
Goal: To further develop students knowledge and understanding of the procedures and methods for preparing company financial statements.			
GENERAL OBJECTIVES:			
On completion of this course the students should be able to:			
1.0 Understand the Accounts and records of limited liability companies.			
2.0 Understand Branch Accounts.			
3.0 Understand Consignment/goods on sale or return.			
4.0 Know royalties accounts.			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the Accounts and records of limited liability companies.						
1-4	<p>1.1 Explain the general principles of company law relating specifically to company formation, status, types, distinct from sole trader and partnership.</p> <p>1.2 Explain the details in a memorandum and articles of association.</p> <p>1.3 Define the statutory books as required by the Company Act.</p> <p>1.4 Explain the rights and obligations of shareholders including the limit of their liability on their share holding.</p> <p>1.5 Make correct journal and ledger entries relating to the issue of the different types of share capital, ordinary or preference shares.</p> <p>1.6 Explain the circumstances in which a company may issue shares at a premium or a discount, and make correct journal and ledger entries.</p> <p>1.7 Make correct accounting entries relating to changes in the capital structure of a company including capital reduction, forfeiture surrenders, transfers</p>	<p>(i) Explain limited liability companies.</p> <p>(ii) State the requirements of Company's Act.</p> <p>(iii) Show how issue of shares are recorded in the journals and posted to accounts in the ledger.</p> <p>(iv) Illustrate issue and redemption of debentures.</p> <p>(v) Show the preparation of final accounts of Limited Liability Companies in Vertical form.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Demonstrate their understanding of accounts and records of limited liability companies.</p> <p>2. Prepare the final accounts of limited liability companies in vertical form.</p>	<p>Lead the students to investigate the accounts of limited liability companies with respect to the legal provisions.</p> <p>Investigate the effects of Accounting standards on such accounts.</p> <p>Using a spreadsheet or accounting package produce final accounts using case study examples</p>	<p>Internet</p> <p>Chart</p> <p>Accounting package/spreadsheet.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	<p>and redemption of preference shares.</p> <p>1.8 Explain in relation to debentures the different methods of accounting for their issues, either at a premium or at a discount.</p> <p>1.9 Explain the methods of redeeming debentures including the sinking fund method.</p> <p>1.10 Explain the reasons for creating the capital redemption reserve fund in relation to the redemption of preference shares, and the uses to which the fund may be put.</p> <p>1.11 Identify the ways and methods of appropriating corporate profits and the legal consideration underlying the methods in use.</p> <p>1.12 Prepare final accounts of Limited Liability Companies.</p> <p>1.13 Explain the different methods of converting a partnership to Limited Liability Company.</p>					

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 2: Understand Branch Accounts.						
5-8	<p>2.1 Define Branch Accounts.</p> <p>2.2 Make correct ledger entries relating to branch transactions and head offices.</p> <p>2.3 Explain the methods of valuing stock-in-trade transferred from head office to branch or branch to branch.</p> <p>2.4 Explain the conversion and principles adopted in dealing with variations in the foreign exchange rates, and the gains or losses arising therefrom.</p>	(i) Explain branch accounts and the treatment of the transactions in the ledger of the head office and the branch.	Overhead projector	<p>1. Demonstrate their understanding of Branch accounts, consignment/goods on sale or return and royalties accounts.</p> <p>2. Prepare the format of such accounts.</p>	Lead the students to prepare Branch accounts, consignment/goods on sale or return and royalties accounts using case study exercise.	<p>Flipcharts</p> <p>Spreadsheet</p> <p>Accounting packages.</p> <p>Case study exercise.</p>
General Objective 3: Understand consignment/goods on sale or return.						
9-12	<p>3.1 Explain the relationship between the consignor and consignee.</p> <p>3.2 Make correct account entries of consignment transactions from the point of view of the consignor and the consignee.</p>	<p>(i) Discuss consignment/goods on sales or return as it affects the consignor and the consignee.</p> <p>(ii) Prepare ledger accounts of the consignor and the consignee.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Demonstrate their understanding of Branch accounts, consignment/goods on sale or return and royalties accounts.</p> <p>2. Prepare the format of such accounts.</p>	Lead the students to prepare Branch accounts, consignment/goods on sale or return and royalties accounts using case study exercise.	<p>Flipcharts</p> <p>Spreadsheet</p> <p>Accounting packages.</p> <p>Case study exercise.</p>
General Objective 4: Know royalties accounts.						
13-15	<p>4.1 Distinguish between the different types of royalties and sub-royalties.</p> <p>4.2 Make correct ledger entries in respect of minimum rent for any</p>	<p>(i) Explain royalties and sub-royalties.</p> <p>(ii) Prepare royalty accounts.</p>	<p>Overhead projector</p> <p>Worked examples</p>	<p>1. Demonstrate their understanding of Branch accounts, consignment/goods on sale or return and royalties accounts.</p>	Lead the students to prepare Branch accounts, consignment/goods on sale or return and royalties accounts using case study exercise.	<p>Flipcharts</p> <p>Spreadsheet</p> <p>Accounting packages.</p> <p>Case study exercise.</p>

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	period exceeding royalty rent. 4.3 Define short workings. 4.4 Make correct ledger entries in respect of short working accounts, landlord's account and the calculation of royalties receivable/payable.			2. Prepare the format of such accounts.		

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

Course: Public Sector Accounting

PROGRAMME: NATIONAL DIPLOMA IN ACCOUNTANCY			
Course PUBLIC SECTOR ACCOUNTING	Code: ACC 225	Credit Hours:	30 hours 2.0 Units
Semester: FOURTH SEMESTER	Pre-requisite:	Theoretical: Practical:	1 hours/week - 50% 1 hours/week - 50%
<p>Goal: To enable the student understand the nature and functions of public sector accounting and have a good knowledge of the regulatory framework and procedures at all tiers of government.</p> <p>GENERAL OBJECTIVES:</p> <p>On completion of this module the students should be able to:</p> <ul style="list-style-type: none"> 1.0 Understand the nature of accounting system in the public sector. 2.0 Know the difference between the private and public sector accounting. 3.0 Understand sources of government revenue and expenditure procedures. 4.0 Understand various budget techniques at all tiers of government. 5.0 Collect and collate information for, and prepare government financial statements. 6.0 Understand government financial control system 			

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 1: Understand the nature of accounting system in the public sector.						
1-3	1.1 Discuss the history and development of public sector accounting. 1.2 Explain legal basis. 1.3 Explain the nature and objectives of government accounting.	(i) Explain public sector accounting. (ii) Discuss legal regulatory framework.	Overhead projector	1. Write on the evolution of public sector accounting in Nigeria.	Lead the students to discuss the historical development of public sector accounting in Nigeria. Describe the legal and regulatory framework of public sector accounting in Nigeria. Producing a word processed short report	Financial Regulations Constitution. Financial Instruction. Word processor
General Objective 2: Know the difference between the private and public sector accounting.						
4-5	2.1 Explain the basic elements of accounting system in the private sector. 2.2 Explain the basic elements of accounting system in the public sector. 2.3 Distinguish between the two system.	(i) Explain principles and basis of government accounting and financial instruments. (ii) Explain government accounting system with worked examples.	Overhead projector Worked examples	1. Demonstrate their understanding of the basic elements of public and provide sector accounting by listing the differences.	Ask the students to produce a word processed listing of the basic elements and distinction between private sector accounting.	Financial Regulation. Financial Instructions. Word processor
General Objective 3: Understand sources of government revenue and expenditure procedures.						
6-8	3.1 Explain sources of revenue of governments, Federal, State and Local government. 3.2 Explain financial recording of government revenue and expenditure. 3.3 Explain Departmental Vote expenditure allocation book.	(i) Explain sources of government revenue, expenditures warrant, and departmental expenditure allocation book. And relevant documents and books to be kept. (ii) Describe relevant documents and books to be kept.	Overhead projector	1. Know the sources of government revenue and expenditure procedures for Federal, States and Local Government. 2. Understand the process of recording revenue and expenditure in the Departmental vote expenditure Allocation book.	Ask the students to list various sources of government revenue, expenditures warrant, etc. Display to students relevant documents and books of account to be kept by the Federal, State and Local Governments	Financial Regulations. Financial Instructions. Circular. Word processor

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
General Objective 4: Understand various budget techniques at all tiers of government.						
9-10	4.1 Define budgeting system in the public sector. 4.2 Explain types and techniques of budgeting in public sector. 4.3 Describe procedures of both recurrent and capital expenditure and receipts.	(i) Explain types and techniques of government budgeting, budget preparation including cash budget's with worked examples.		1. Prepare different types of budget in the public sector using various techniques.	Lead the students to identify types and techniques of budgeting in public sector with specific examples on Federal, States and Local Government. Using a spreadsheet, illustrate the process of receipts and recurrent and capital expenditure.	Financial Regulations. Financial Instructions. Spreadsheet
General Objective 5: Collect and collate information for, and prepare government financial statements.						
11-12	5.1 Explain transactions and other returns. 5.2 Prepare consolidated revenue fund, statement of assets and liabilities contingency final statement. 5.3 Describe the supporting schedules.	(i) Explain consolidated revenue fund etc and the schedules with worked examples.	Overhead projector	1. Demonstrate their understanding of the consolidated revenue fund statement of assets and liabilities contingency final statements.	Lead the students to describe how consolidated revenue fund and other supporting schedules are prepared and presented. Guide students to workout examples using a spreadsheet	Financial memorandum. Sample consolidated revenue fund. Spreadsheet
General Objective 6: Understand government financial control system.						
13-15	6.1 Explain appropriations and role of the legislature and executive. 6.2 Describe the documentation of government receipts. 6.3 Explain government investment appraisal and awards of contracts. 6.4 Explain government audits. 6.5 Explain government	(i) Explain the financial control. (ii) Discuss the commissions responsible for the control.	Overhead projector	1. Write a brief on the role of the legislature and executive in the control of government expenditures, through various committees and commissions.	Using a word processed short report: Ask the students to describe the documentations of government receipts and expenditure. Guide the students to list the functions of various committees and commissions responsible for control.	Constitution. Financial Regulations Financial Instructions. Public Section Auditing Standard.

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's Activities	Resources	Specific Learning Outcomes	Teacher's Activities	Resources
	expenditure control. tools. 6.6 Explain various government committee e.g. FAC, Public Account Committee of the Legislature, Economic and Financial Crime Commission, Revenue Mobilization Allocation and Fiscal Commission.					Word processor

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

Course: Project

Programme: (National Diploma)			
Course: Project	Course Code: ACC 229	Total Hours:	6
Year: 2 Semester: 4	Pre-requisite:	Theoretical: Practical:	0 hours/week 6 hours/week
Goal: This course is designed to enable the student to undertake an individual project and write a report on it.			
General Objectives:			
On completion of this course, the diplomate should be able to:			
<ol style="list-style-type: none">1. Research a chosen topic at ND level from available sources.2. Collect data on the chosen topic.3. Produce a report on the chosen topic.			

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

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's activities	Resources	Specific Learning Outcomes	Teacher's activities	Resources
General Objective 2: Collect data on the chosen topic.						
5	2.1 Collect data on the chosen topic from available sources.	Provide guidance in collecting data	Textbooks Lecture Notes Internet	Demonstrate ability to collect data	Provide guidance in collecting data.	Textbooks Lecture Notes Internet
6	2.1 (continued) Collect data on the chosen topic from available sources.	Provide guidance in collecting data	Textbooks Lecture Notes Internet	Demonstrate ability to collect data	Provide guidance in collecting data.	Textbooks Lecture Notes Internet
7	2.1 (continued) Collect data on the chosen topic from available sources.	Provide guidance in collecting data	Textbooks Lecture Notes Internet	Demonstrate ability to collect data	Provide guidance in collecting data.	Textbooks Lecture Notes Internet
8	2.1 (continued) Collect data on the chosen topic from available sources.	Provide guidance in collecting data	Textbooks Lecture Notes Internet	Demonstrate ability to collect data	Provide guidance in collecting data.	Textbooks Lecture Notes Internet

Theoretical Content				Practical Content		
Week	Specific Learning Outcomes	Teacher's activities	Resources	Specific Learning Outcomes	Teacher's activities	Resources
9	2.1 (continued) Collect data on the chosen topic from available sources.	Provide guidance in collecting data	Textbooks Lecture Notes Internet	Demonstrate ability to collect data	Provide guidance in collecting data.	Textbooks Lecture Notes Internet
General Objective 3: Produce a report on the chosen topic.						
10	3.1 Produce a report on the chosen topic.	Provide guidance in report writing	Textbooks Lecture Notes Internet	Demonstrate ability in report writing	Provide guidance in report writing	Textbooks Lecture Notes Internet
11	3.1 (continued) Produce a report on the chosen topic.	Provide guidance in report writing	Textbooks Lecture Notes Internet	Demonstrate ability in report writing	Provide guidance in report writing	Textbooks Lecture Notes Internet
12	3.1 (continued) Produce a report on the chosen topic.	Provide guidance in report writing	Textbooks Lecture Notes Internet	Demonstrate ability in report writing	Provide guidance in report writing	Textbooks Lecture Notes Internet

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

Assessment: Give details of assignments to be used:

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

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

Recommended Textbooks & References: