**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**Proposed 30% addition to the CCMAS Course Structure Summary**

**LEVEL 100**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Course Title** | **Units** | **Status** | **LH** | **PH** |
| BUK-TAX 103 | Mentoring for Taxation Students I | 3 | C | 30 | 45 |
| BUK-TAX 104 | Mentoring for Taxation Students II | 3 | C | 30 | 45 |
| BUK-TAX 105 | Nigerian Constitution and Taxation | 2 | E | 30 | - |
| BUK-TAX 106 | National Tax Policy | 2 | E | 30 | - |
| BUK-TAX 107 | Principles of Economics I | 2 | C | 30 | - |
| BUK-TAX 108 | Principles of Economics II | 2 | C | 30 | - |
| BUK-TAX 110 | Elements of Taxation | 2 | C | 30 | - |
|  | **TOTAL** | **16** |  |  |  |

**LEVEL 200**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Course Title** | **Units** | **Status** | **LH** | **PH** |
| BUK- TAX 214 | Cost Accounting I | 2 | C | 30 | - |
| BUK- TAX 215 | Microeconomics 1 | 2 | C | 30 | - |
| BUK- TAX 216 | Macroeconomics 1 | 2 | C | 30 | - |
| BUK- TAX 217 | Business Law | 2 | C | 30 | - |
| BUK- TAX 224 | Cost Accounting II | 2 | C | 30 | - |
| BUK- TAX 225 | Company Law | 2 | E | 30 | - |
| BUK- TAX 226 | Informal Sector Taxation | 2 | E | 30 | - |
|  | **TOTAL** | **14** |  |  |  |

**LEVEL 300**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Course Title** | **Units** | **Status** | **LH** | **PH** |
| BUK-TAX 317 | Principles of Deposit Insurance | 2 | C | 30 | - |
| BUK-TAX 325 | Taxation of Digital Economy | 2 | E | 30 | - |
| BUK-TAX 326 | Tax Disputes and Adjudication | 2 | E | 30 | - |
| BUK-TAX 327 | Public Sector Acctng and Finance II | 2 | C | 30 | - |
| BUK-TAX 328 | Application of Computer in Tax Admin. | 2 | E | 30 | - |
|  | **TOTAL** | **10** |  |  |  |

**LEVEL 400**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Course Title** | **Units** | **Status** | **LH** | **PH** |
| BUK-TAX 427 | Zakkat and Islamic Taxation | 2 | E | 30 | - |
| BUK-TAX 428 | Internship, Report and Seminar | 2 | C | 30 | - |
|  | **TOTAL** | **4** |  |  |  |

**Summary**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **70%** | **30%** | **100%** |
| **Level 100** | **18** | **16** | **34** |
| **Level 200** | **20** | **14** | **34** |
| **Level 300** | **24** | **10** | **34** |
| **Level 400** | **30** | **4** | **34** |
|  | **Total** | | **136** |

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX103: Mentoring for Taxation Students (3 Units C: LH 30)**

**Senate-approved relevance**

Taxation graduates are expected to perform duties in any organization they found themselves in an ethical, moral and efficient manner. Many University students performed poorly in their studies due to poor mentoring, and many graduates fails to secure suitable jobs or create good enterprise due to lack of certain personality traits. These traits range from lack of confidence, low self-esteem, poor relationship building skills, poor presentation skills and poor communication skills. This course will enable Students to develop and enhance these skills to improve their performance and be creative.

**Overview**

This course is design to establish effective mentor-mentee relationship between Level One students (mentees) and a mentor (a lecturer), and it is expected that the relationship would be ever-lasting. The mentor is expected to inculcate in the mentees the spirit of hard-work, honesty and integrity, independent-mindedness, patriotism and nationalism, due respect for humanity and global citizenship. Each lecturer in the Department of Taxation is to be allocated not more than ten (10) Level One students as mentees.

The mentor is expected to guide the mentees on how to have an excellent beginning in their university lives and how to complete their degree programs in flying colours. Using the platform of Mentoring for Taxation Students (MTS), the mentor is to guide the mentees as to how to get prepared, on graduation, to be very good materials for achieving sustainable national development in Nigeria and beyond. The mentees are expected to uphold the position of their mentors as their mothers or fathers that they are, in real sense.

The Course is to be facilitated through conduct of some carefully designed exercises, each having several objectives to be achieved, modality to be followed, skills to be acquired, values to be appreciated and philosophy to be upheld.

**Learning Objectives**

The objectives of the course are to:

1. support communication skills of the mentees.
2. memorize members biography within groups.
3. establish relationship among the mentees.
4. discuss critical thinking in making decision.
5. identify the students’ own strengths and weaknesses.
6. describe the process for self-goal setting by the students.
7. demonstrate physical fitness exercises to the students.
8. relate the students to governments tax officers and Tax Practitioners

**Learning Outcomes**

By the end of the Course, students should be able to:

1. communicate effective with teachers and students
2. memorize each group member biography
3. establish relationship with each other with the groups
4. critically thinking about future plans and making decision therefrom.
5. identify their strengths and weaknesses.
6. describe the processes for self-goal setting by the students.
7. demonstrate five physical fitness exercises
8. describe the tasks of governments tax officers and Tax Practitioners

**Course Contents**

The course is practical oriented, and students are to be taken across a total of ten (10) exercises during the semester. Each student is to write and present on each of the ten exercises listed below: My Story; Be Positive; My Inner Strength; My Goal; My Future; Participation in Sporting Activities. A Time with a Federal Level Tax Officer. A Time with a Subnational Level Tax Officer. A time with a Tax Practitioner. A Time with a Confirmed Taxpayer. The mentor is expected to organize meetings (for a minimum of 30minutes and a maximum of 2 hours) with an FIRS officer, an SIRS officer, an appropriate Tax Practitioner and a Tax Payer for students to hear from them about their experiences on tax matters. The meeting could be on the campus or in the office of the invitee.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 104 Mentoring for Taxation Students II (3 Units C: LH 30)**

**Senate-approved relevance**

The nature of taxation has made it necessary for its graduate to be well groomed in its practical aspects in order for its graduates to be able to effectively discharge their responsibilities to the society when eventually employed. Consequently, they need to be mentored through acquisition of leadership traits from nationally acknowledged successful individuals who have achieved greatness in their various fields of endeavors such as past and present heads of government, frontline politicians, religious leaders, businessmen and women and Vice Chancellors.

**Overview**

This course is design to establish effective mentor-mentee relationship between Level One students (mentees) and a mentor (a lecturer), and it is expected that the relationship would be ever-lasting. The mentor is expected to inculcate in the mentees the spirit of hard-work, honesty and integrity, independent-mindedness, patriotism and nationalism, due respect for humanity and global citizenship. Each lecturer in the Department of Taxation is to be allocated not more than ten (10) Level One students as mentees.

The mentor is expected to guide the mentees on how to have an excellent beginning in their university lives and how to complete their degree programs in flying colours. Using the platform of Mentoring for Taxation Students (MTS), the mentor is to guide the mentees as to how to get prepared, on graduation, to be very good materials for achieving sustainable national development in Nigeria and beyond. The mentees are expected to uphold the position of their mentors as their mothers or fathers that they are, in real sense.

The Course is to be facilitated through conduct of some carefully designed exercises, each having a number of objectives to be achieved, modality to be followed, skills to be acquired, values to be appreciated and philosophy to be upheld.

**Learning Objectives**

The objectives of the course are to:

1. identify past and present heads of government, frontline politicians, religious leaders, businessmen and Vice Chancellors of their University;
2. outline good ethical behaviours of those leaders
3. describe reasons why ethical principles are necessary in successful leadership of government, politics, businesses, religious affairs and management of universities,
4. develop the culture of regular physical exercises and adopt the spirit of sportsmanship
5. explain taxation authorities’ experiences with tax matters

**Learning Outcomes**

At the end of the Course, students should be able to:

1. identify five: past and present heads of government, frontline politicians, religious leaders, businessmen and Vice Chancellors of their University;
2. outline six good ethical behaviours of good leaders
3. describe five reasons why ethical principles are necessary in successful leadership of government, politics, businesses, religious affairs and management of universities,
4. develop the culture of regular physical exercises and adopt the spirit of sportsmanship
5. explain taxation authorities’ experiences with tax matters

**Course Contents**

Head of Governments in Nigeria. Frontline Politicians in Nigeria. Frontline Religious Leaders in Nigeria. Successful Businessmen and Women in Nigeria. Vice Chancellors in Bayero University Kano, Nigeria. Participation in Sporting Activities. A Time with a Federal Level Tax Officer. A Time with a Subnational Level Tax Officer. A time with a Tax Practitioner. A Time with a Confirmed Taxpayer. Similar to the first semester, the mentor is expected to organize meetings (for a minimum of 30 minutes and a maximum of 2 hours) with an FIRS officer, an SIRS officer, an appropriate Tax Practitioner and a Tax Payer for students to hear from them about their experiences on tax matters. The meeting could be on the campus or in the office of the invitee.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 105 Nigerian Constitution and Taxation (2 Units E: LH 30)**

**Senate-approved relevance**

The constitution of the Federal Republic of Nigeria is an important document that every accounting student should appreciate particularly on areas that discuss accounting issues in the public sector. Understanding the constitutional provision relating to accounting will enable taxation graduates to develop analytical skills needed to make them better informed. The knowledge of the three tiers of government, public accounting officers and their relationship, accountability, nature causes and ways of curbing corruption, institutions such as code of conduct bureau, Independent Corrupt Practices Commission (ICPC), Economic and Financial Crimes Commission (EFCC) and the taxation provision in the constitution.

**Overview**

This course is designed to introduce the students to the constitutional provision as it relates to accounting. The students would be exposed to the basic constitutional provisions, accounting principles and concept employed in the public sector.

The course is designed to facilitate an understanding of the constitution of Federal Republic of Nigeria, accounting in the public sector, accountability and corruption in Nigeria.

**Objectives**

It is expected that on completion of this course, the students will be able to

1. Develop an understanding of the constitution of the Federal Republic of Nigeria, focusing on sections relevant to accounting
2. Recognize public accounting officers.
3. Develop an understanding of accountability and corruption in Nigeria
4. Describe the Constitutional provision on punishment for corrupt practices
5. Explain the position of tax in the Constitution of Federal Republic of Nigeria

**Learning Outcomes**

By the end of the Course, students should be able to:

1. Define the Constitution and explain it types
2. List five public accounting officers and identify their functions
3. Describe five relevant provisions in the Constitution as it relates to taxation
4. Discuss five types corruption and be able to suggest ways of curbing it
5. Outline five relevance of taxation in the constitution

**Course Contents**

Introduction (nature and purpose of constitution, types of Constitution and constitutional development processes in Nigeria). Constitutional Provisions on Organisation of Government (arms of government, functions of the various arms of government in the Nigerian, federal system, organisation of the executive arm of government, Offices of the Chief Executive, Government Ministries/Department/Parastatals, Commissions). Bodies Established by the Nigerian Constitution: Federal Inland Revenue Service. Government as an Economic Unit. Constitutional provision on public Accounting officers (Office of the Accountant General of the Federation, Office of the Auditor General of the Federation, Accounting Officers for Ministries, Departments and Parastatals and Relationship between these officers). Accountability and Corruption in Nigeria (Principle of Accountability, Nature and Causes of Corruption, Ways of Curbing Corruption, Institution Set-up to curb corrupt practices of public Acting officers such as: (i) Code of Conduct Bureau; (ii) ICPC; (iii) EFCC etc. Constitutional provision on punishment for corrupt practices. Taxation and the constitution

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 106 National Tax Policy (2 Units E: LH 30)**

**Senate Approved Relevance**

Due to the need to reduce over reliance on oil revenue, the University senate finds it imperative to contribute to the national agenda of developing non-oil revenue sources and taxation is at the forefront in this direction. Moreso, the position of Kano in the Nigerian business equation has made taxation a very promising and lucrative source of revenue to the governments at all levels. There is however the need to appreciate the tax system very well if its potentials are to be harnessed effectively. Hence the senate finds this course appropriate.

**Overview**

The Course covers Nigerian tax system and affects issues such as the tax laws and the stakeholders within the tax system. The roles and the responsibilities of the tax system is well covered by the course. This is necessary to buttress the importance of stakeholders in the development of a tax system that is ideal for the Nigerian society.

It also covers issues of operating mechanism for the tax system particularly the key tax institutions and their operational mechanism such as underlying laws, funding, staffing, handling of stakeholder grievances, appeals etc.

**Course Objectives**

The course objectives include the following:

1. Define the concept of tax system.
2. Define the concept of tax laws.
3. Identify the stakeholders in a tax system.
4. Explain Funding of tax system.
5. Review the operation of Nigerian tax system.
6. Explain the coordination of Nigerian tax system.

**Learning Outcomes**

At the end of the course, students should be able to appreciate:

1. Describe what a tax system is.
2. Identify at least three concepts of ax laws
3. Identity at least three stakeholders in the Nigerian Tax system
4. Identify four sources of funding for the Nigerian Tax system
5. Identify at least three roles of each stakeholder in th Nigerian Tax System.

**Course Contents**

Objectives of the Nigerian Tax System. Features of a Good Tax System in Nigeria. Stakeholders in the Nigerian Tax System. Interrelationship between stakeholders in the Development of a good tax system. The role of stakeholders in developing a good Tax culture in Nigeria. Funding of the Tax and Revenue Authorities. Tax Refund Mechanism. Periodic Review of existing Tax laws. Coordination of Tax Authorities by the Joint Tax Board. Tax Appeal Process. Using Tax system as a tool in creating competitive advantage. Tax incentives. Tax Assessment Methods. Personal Assessment. Best of Judgement Assessment. Tax Investigation. Tax Audit. Back duty Audit. Legal Basis for tax offence penalties. Case study of Tax laws of America. Case study of Tax laws of Britain. Case study of Tax laws of any African Country.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 107 Principles of Economics 1 (2 Units C: LH 30)**

**Senate-approved relevance**

Taxation Graduates who are highly skilled and knowledgeable in principles of economics and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Economics is a social science that studies how individuals, businesses, and governments allocate resources to satisfy their unlimited wants and needs. The principles of economics are the basic concepts and theories that form the foundation of the field. They provide a framework for understanding how markets work, how prices are determined, and how prices are determined, and how economic agents make decisions.

Overall, the principles of economics provide a framework for understanding how individuals, businesses, and governments make decisions, how markets work, and how resources are allocated in an economy. These principles are essential for anyone who wants to understand how the economy works and make informed decisions about their own economic behaviour.

**Objectives**

The objectives of the course are to:

1. develop a clear understanding of the nature of economic science and its basic problem of scarcity and choice
2. enable the student to clearly understand the methodology of economics and major areas of specialization
3. describe the historical development of ideas from the classical, neoclassical, utilitarian and welfare economists
4. develop a clear understanding of major findings in the various areas of specialization and elementary principles of microeconomics
5. describe the partial equilibrium analysis
6. show a clear understanding of demand and supply; and their laws, determinants and types in statement and graphical format
7. unable the student to clearly understand the firms and production functions, as well as market structure

**Learning outcomes**

At the end of the course, the students should be able to:

1. Identify at least 5 basic problems of scarcity and choice;
2. List at least 2 major areas of specialization in economics;
3. describe at least 2 historical developments of ideas from the classical, neoclassical, utilitarian and welfare economists;
4. list at least 3 elementary principles of microeconomics;
5. highlight at least 2 types of demand and supply; and their laws, determinants and types in statement and graphical format;
6. list at least 3 factors of production.

**contents**

An introduction to the nature of economic science and its basic problem of scarcity and choice. The methodology of economics and major areas of specialization. Historical development of ideas from the classical, neoclassical, utilitarian and welfare economists. Major findings in the various areas of specialization and elementary principles of microeconomics, as well as partial equilibrium analysis. Demand and Supply; and their laws. Determinants and types in statement and graphical format. The firms and production functions, as well as market structure.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 108 Principles of Economics II (2 Units C: LH 30)**

**Senate-approved relevance**

Graduates of Taxation who are highly skilled and knowledgeable in quantitative techniques and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality accounting graduates. Relevance is seen in accounting graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

The principles of economics provide a broad framework for understanding how the economy works, how markets allocate resources, and how public policy can be used to promote economic efficiency and equity.

These principles are essential for anyone who wants to make informed decisions about their economic behavior or participate in policy debates about the economy.

**Objectives**

The objectives of the course are to:

1. develop a clear understanding on basic concept of functions index numbers and dependent and independent variables in functions;
2. describe the basic concept of national income accounting;
3. explain the circular flow of income, withdrawals and injections;
4. describe the national income determination and analysis;
5. describe the nature of consumption, savings and investments;
6. highlight the processes of taxation and government expenditure;
7. enable the student to clearly understand money and the banking system;
8. develop a clear understanding on aggregate supply, unemployment and inflation;
9. explain the exchange rates, balance of payment and global interdependence.

**Learning outcomes**

At the end of the course, the students should be able to:

1. explain at least 2 functions of index numbers, dependent and independent variables;
2. explain at least 3 basic concepts of national income accounting;
3. discuss at least 3 processes of taxation and government expenditure;
4. discuss at least 3 uses of money and explain the nature of the banking system;
5. explain at least 2 aggregate supply and 3 types of unemployment and inflation;
6. describe at least 2 types of exchange rates, balance of payment and global interdependence.

**Course contents**

Treatment of Functions. Index numbers. Variables and functional relationships. Basic concept of national income accounting. The circular flow of income. Withdrawals. Injections. National Income determination and analysis. Introduction to consumption, savings and investments. Elementary understanding of government activities: taxation and government expenditure. Money and the banking system. Aggregate supply. Unemployment. Inflation. The basic terminology in external economy. Exchange rates. Balance of payment.Global interdependence.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 110: Elements of Taxation (2 Units C: LH 30)**

**Senate-approved relevance**

Countries all over the world rely substantially on taxation as a source of income. The contributions made by individuals and corporate entities in form of taxes, fees and levies serve as the main source of revenue to the government for the supply of essential services. Understanding the elements of taxation by students will abreast them on the basic issues on taxation at the foundation level which will serve as basis in understanding the course at higher level.

**Overview**

This course is designed to introduce students to the nature and purpose of taxation, the composition, powers and duties of various tax organs, the history of Nigerian tax system, and assessment.

Cognisance will also be given to appeal procedure, tax tribunal and compliance challenges on ethical issues relating to taxation.

**Objectives**

It is expected that on completion of this course, the students will be able to

1. Define taxation;
2. Explain the nature and purpose of taxation
3. Describe the composition, powers and duties of the various tax organs
4. Explain how to file tax return; appeal and its procedures and
5. Recognize the challenges of compliance with ethical issues relating to taxation

**Learning Outcomes**

By the end of this course, students should be able to:

1. Give at least 2 good definition of Taxation and discuss any 3 purposes of taxation.
2. Explain at least 4 principles/ canon of taxation enjoying global acceptance.
3. Highlight at least 10 basic terminologies in taxation.
4. Describe some practical applications of the tax system acceptable globally
5. Explain tax jurisdiction and the authority of different tiers of government on different taxes.
6. Develop ethical consciousness in taxation and how at least 5 ethical issues are related to taxation.

**Course Contents**

Nature and Purpose of taxation. Definition, Nature, Characteristics, Types and Forms of Tax. The distinction between Tax and Other Levies. Purposes of Taxation. Principles/ Canon of Taxation. Basic Terms in Taxation. Brief on Global History of Taxation. Historical Background of Nigerian Tax System. Overview of Tax System: Tax Policy, Tax Laws and Tax Administration. Tax Jurisdiction. Filing of Returns for Tax Purposes, Motive of Assessment. Appeal and Appeal Procedures for filing cases before Tax Appeal Tribunal. Overcoming the challenges of compliance with ethical issues of integrity, honesty, confidentiality, independence, transparency, prudence, accountability, loyalty, promise-keeping, competence, due care and respect within the context of elements of taxation.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 214 Cost Accounting I (2 Units C: LH 30)**

**Senate-approved relevance**

The senate approved relevance is justified in producing Taxation graduates that are vast in basic Cost Accounting principles. There is an expectation that the B.Sc Taxation graduates produced by the Senate of Bayero University, Kano should be able to apply relevant Cost Accounting principles in solving practical costing problems.

**Overview**

Cost accounting is a form of managerial accounting that aims to capture a company's total cost of production by assessing the variable costs of each step of production as well as fixed costs. This course is designed to introduce B.Sc Taxation students to the nature and scope of cost Accounting.

It exposes them to the basic principles required in preparing and presenting cost Accounting information. It is designed to enable the students understand how costs are classified and accounted for in business firms in order to help management make informed judgment and decision.

**Objectives**

The Objectives of the course are to:

1. discuss costs of production and its classifications;
2. explain types of Cost Accounting;
3. describe various Costing Methods;
4. discuss principles underlying preparation of Cost Accounting information; and
5. discuss theory of costs behavior.

**Learning outcomes**

At the end of the course, students should be able to:

1. understand the nature and scope of Cost Accounting;
2. explain the nature and objective of a cost accounting system;
3. describe the organisation of cost accounting department and its relationship with other departments;
4. explain elements of cost, cost classification, estimation and behaviour;
5. account for materials, labour and overhead in a cost accounting system;
6. appreciate the various Cost Accounting techniques;
7. understand costs classifications in business organisations;
8. apply the basic principles underlying preparation of Cost Accounting information; and
9. understand how different costs behave to changes in the level of inputs.

**Course Contents**

Definition of cost and cost accounting. The need for and installation of a cost accounting system, objectives of a cost accounting system, organisation of a cost accounting department and its relationship with other departments, advantages and limitations of a cost accounting system. Differences between cost and financial accounting, and cost and management accounting. Classification and estimation of cost into variable and fixed elements. Principles underlying the preparation and presentation of Cost Accounting information. Meaning of Cost: Historical Cost, Standard Cost, Marginal Cost, Average Cost etc. Cost Unit and Cost Centres. Elements and Classifications of Costs. Cost Accounting methods and Techniques: Job Costing, Contract Costing, Batch Costing, Process Costing, Operation Costing, Output Costing and Service costing, Marginal Costing, Standard Costing. Budget Budgetary Control. Theory of costs behaviour. Accounting for Materials. Accounting for Labour. Overhead Costing.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 215 Micro Economics I (2 Units C: LH 30)**

**Senate-approved relevance**

Taxation Graduates who are highly skilled and knowledgeable in microeconomics and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality taxation graduates. Relevance is seen in Taxation graduates from BUK being able to use professional Taxation knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Microeconomics is a branch of economics that studies the behavior and performance of household and firms as a whole, rather than the economy as whole. It deals with economic phenomena, such as the equilibrium analysis with respect to basic microeconomic variables like individual and market demand, individual and market supply. Shapes of the demand and supply curves. Price elasticity of demand. Arc and point elasticity of demand. Income and cross elasticities.

Consumer behavior: Cardinalist, Ordinalist using indifference curves, their graphical and mathematical presentation and Partial derivative. Consumer surplus. Income and substitution effects in consumption. Cobweb analysis and Government price control. Microeconomics is concerned with understanding and analysing the key variables that drive the demands of households and firms, and the relationships between these variables.

**Objectives**

The objectives of the course are to:

1. study the elements of microeconomics and macroeconomics in terms of nature and scope;
2. explain the demand and supply curves;
3. Identify the concepts of equilibrium and disequilibrium.
4. identify the microeconomics variables;
5. explain the components of government price control; and
6. explain the basic theories of demand and supply.

**Learning outcomes**

At the end of the course, students are expected to:

1. Identify at least 3 elements of microeconomics and macroeconomics in terms of nature and scope;
2. Identify at least 2 differences between demand and supply curves;
3. Identify at least 2 differences between equilibrium and disequilibrium.
4. identify at least 3 basic microeconomics variables;
5. explain at least 2 components of government price control; and
6. explain at least 2 basic theories of demand and supply.

**Course contents**

Introduction to microeconomics. The partial equilibrium analysis with respect to basic microeconomic variables like individual and market demand, individual and market supply. Shapes of the demand and supply curves. Price elasticity of demand. Arc and point elasticity of demand. Income and cross elasticities. Consumer behaviour: Cardinalist, Ordinalist using indifference curves, their graphical and mathematical presentation and Partial derivative. Consumer surplus. Income and substitution effects in consumption. Cobweb analysis. Government price control. The production functions. Introductory theories of production and cost: Short- and Long-run production with laws of diminishing returns or variable proportion, marginal rate of technical substitution, Isocost, returns to scale, expansion path and factor substitution. Graphical and mathematical treatments of these.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK- TAX 216 Macro Economics I (2 Units C: LH 30)**

**Senate-approved relevance**

The senate approved relevance is seen in producing taxation graduates that are highly skilled, knowledgeable conversant with macroeconomics principles. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality taxation graduates. Relevance is seen in taxation graduates from BUK being able to use professional taxation knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Macroeconomic I studies the role of government policies and institutions in shaping the performance of the economy. It examines the effectiveness of fiscal policies, such as government spending and taxation, and monetary policies such as interest rates and money supply, in achieving macroeconomics objectives, such as low inflation, high employment, and stable economic growth.

Macroeconomic is the aggregate demand-aggregate supply (AD-AS) framework, which explains how changes in demand and supply affect the overall level of economic activity. The AD-AS model shows that the level of output and employment in an economy is determined by the interaction of aggregate demand, which represents the total demand for goods and services in the economy, and aggregate supply, which represents the total output that firms are willing and able to produce.

**Objectives**

The objectives of the course are to:

1. explain the ways of government spending;
2. explain the different types of taxes;
3. describe the aggregate economy in relation to the functions and role of government with its policies;
4. explain inflation and its positive and negative effects;
5. describe the nature of unemployment and the Philips curve;
6. explain the external sector activities, particularly the international trade and role of exchange rate in payment system.

**Learning outcomes**

At the end of the course, students are expected to:

1. identify at least 2 ways of government spending
2. highlight at least 3 different types of taxes
3. identify at least 3 types of inflation and its positive and negative effects;
4. explain at least 2 types of unemployment and the Philips curve; and
5. discuss at least 4 external sector activities, particularly the international trade and role of exchange rate in payment system.

**Course contents**

Concept of macroeconomics. .Introduction to government spending. Taxes. Transfers. Subsidy and output. Government sector multipliers. Multiplier for model with income taxes. Money and its functions. Banking system and its functions. Income and Trade policy measures. The External sector. International trade. Exchange rate regimes. International reserves. Balance of payments.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 217 Business Law (2 Units C: LH 30)**

**Senate-approved relevance**

Taxation Graduates who are highly skilled and knowledgeable in Business Law and are professionally and morally sound. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality taxation graduates. Relevance is seen in taxation graduates from BUK being able to use professional taxation knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Business Law refers to a set of laws that govern business and commerce transactions and activities. It encompasses a wide range of topics including understanding the Nigerian legal system and how business and commercial activities are carried out. Business law helps to ensure fair and equal competition in the marketplace, protects the interests of both businesses and consumers, and provides a legal framework for conducting transactions and resolving disputes.

Business law is a critical aspect of running a successful business as it helps to establish clear rules and guidelines for conducting business, protecting the rights and interests of all parties involved, and promoting economic stability and growth.

**Objectives**

The objectives of the course are to:

1. describe the Nigerian legal system;
2. highlight the hierarchy of courts and the administration of justice system in Nigeria;
3. develop a clear understanding of common law, doctrines of equity, customs, case law, statutes, international law and treaties;
4. explain the concept of the industrial arbitration panel (IAP) and tribunals;
5. explain the nature and types of courts and the differences between civil and criminal liability;
6. define the principles of law of contract;
7. describe the law of commercial transactions;
8. highlight remedies for breach of terms of agency and termination of agency;
9. describe the obligations of sellers and buyers;
10. distinguish between conditions and warranties;
11. explain hire purchase and installmental credit transactions.

**Learning outcomes**

At the end of the course, the students should be able to:

1. identify at least 3 types of legal system in Nigeria;
2. identify at least 3 classes of courts in the hierarchy of the Nigerian judicial system;
3. describe at least 3 steps in the administration of justice in Nigeria;
4. explain the procedures for industrial arbitration panel and tribunal;
5. Identify at least 3 differences between civil and criminal liability;
6. state at least 3 principles of law of contract
7. explain at least 5 rights and obligations of sellers and buyers;

**Course contents**

Concept of business law. Nigerian Legal System: Common law, doctrines of equity, customs, case law, statutes, international law and treaties. The hierarchy of courts and administration of justice. Industrial arbitration panel (IAP) and tribunals. The constitution as an organic and supreme law in a democratic set-up. Nature of courts. Distinction between civil and criminal liability. General principles of the law of contract. The law of commercial transactions: Commercial agency– creation of agency, effects of the agent acts, duties of principal and agent, remedies for breach of terms of agency and termination of agency. Buying and selling of goods. Obligations of sellers and buyers. Conditions and warranties. Valid transfer of property. Remedies of seller and buyer. Hire purchase and Installmental credit transactions. Right of repression. Land and secured credit transactions concerning the provisions of the land use Act 1978. Statutory and customary rights of occupancy. Leasehold interest. Suretyship. Guarantees. Indemnity pledge. Lien, legal and equitable, mortgages.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 224 Cost Accounting II 2 Units, C: LH 30**

**Senate-approved relevance**

The senate approved relevance can be established in producing Taxation graduates that are familiar with advanced costing methods, cost control techniques and current issues in Cost Accounting. It is hoped that B.Sc. Taxation graduates produced by Bayero University, Kano will be capable of applying relevant costing methods and cost control techniques while management in making informed judgements and decisions.

**Overview**

Management needs advanced costing methods and cost control techniques while taking decisions. The use of Marginal Costing is common among corporate managers while in situations involving make or buy decision, close/shut down decision, accept or reject decision.

TAX 224: Cost Accounting II is a continuation of TAX 214: Cost Accounting I. So, it is designed to broaden the scope of students’ understanding of Cost Accounting. Advanced Cost Accounting techniques and models are covered purposely to enable the students build on what they have learnt in TAX 201: Cost Accounting I.

**Objectives**

The Objectives of the course are to:

1. discuss more advanced costing methods;
2. explain the use of marginal and absorption costing techniques;
3. discuss budget and various budgetary control techniques;
4. explain the behavioral aspects of budgetary control;
5. discuss Standard Costing techniques; and
6. discuss recent developments in Cost Accounting.

**Learning outcomes**

At the end of the course, students should be able to:

1. understand the differences between marginal and absorption costing techniques;
2. explain costing methods - specific order and process costing;
3. familiarise with the treatment of process gains and losses;
4. prepare integrated and interlocking accounts;
5. discuss the concept of marginal and standard costing with simple variance analysis;
6. explain functional budgets and cash budget;
7. appreciate various budgetary control techniques;
8. understand methods of setting standards and variance analysis methods; and
9. appreciate some of the current issues arising in Cost Accounting.

**Course Contents**

Introduction to Decision Making: Uses of Marginal Costing in decision making involving: make or buy decision, close/shut down decision accept or reject decision, replacement of equipment, cost volume profit analysis. Costing Methods: specific order cost, process costing, joints and by-products costing and semi costing. Budgeting and Budgetary Control: Budgeting process and organization, preparation of functional budgets, types of budgets such as fixed and flexible budgets, cash budgets and waste budgets, Behavioural aspects of budgeting control. Standard Cost Techniques: types and bases of setting standards, methods of setting standard cost and its uses, introduction to variance analysis. Cost Control Technique: Control and reduction techniques such as value analysis work study, method study, quality control techniques, merit rating, job evaluation, write measurement and cost audit. Developments in Cost Accounting: back flush accounting, lifecycle cost, target costing and advanced manufacturing techniques (AMT). Cost control and cost reduction.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK- TAX 225 Company Law (2Units C: LH 30)**

**Senate-approved relevance**

Graduates of Taxation who are highly skilled and knowledgeable in Company law, ethically and morally sound and involved in the design, management and maintenance of businesses in both public and private sectors of Nigeria which is in concurrence with BUK’s mission to address African developmental challenges in producing taxation graduates. Relevance is seen in taxation graduates from BUK being able to use the knowledge and skills for fostering developments in the profession and management of faculties, institutions and businesses in public and private sectors of the Nigerian economy and beyond.

**Overview**

This course is designed to introduce the students to various provisions of the law regulating the activities of companies in Nigeria. Students would be exposed to nature and types of companies, formation of companies, memorandum and Articles of Association (MOA & AOA), Prospectus, share capital and debenture.

Students would also be exposed to the concept of Ultra Vires, members, meetings and resolutions, secretary and secretarial practice, auditor, statutory books, winding up, power and duties of liquidators and of receivers. In addition, the course is designed to facilitate an understanding of acquisition, mergers and take-over bids, Partnership.

**Objectives**

The objectives of the course are to:

1. examine the forms and structures of companies;
2. study the legal frameworks on the forms of business organisations in Nigeria and the procedures for their incorporation;
3. explain the differences between prospectus, statutory books and resolutions;
4. evaluate ways of raising capital by companies;
5. Explain the regulators of various forms of companies in Nigeria;
6. discuss company meeting procedures;
7. examine the difference between mergers and acquisitions; and
8. discuss the principles and procedures for the liquidation of companies.

**Learning Outcomes**

At the end of the Course, students are expected to:

1. Identify at least 3 forms and structures of companies;
2. describe at least 3 legal frameworks on the forms of business organisations in Nigeria and the procedures for their incorporation;
3. describe at least 3 differences between prospectus, statutory books and resolutions;
4. List at least 3 ways of raising capital by companies;
5. Explain at least 3 regulators of various forms of companies in Nigeria;
6. discuss at least 2 forms of company meeting procedures;
7. identify at least 3 differences between mergers and acquisitions; and
8. identify at least 3 principles and procedures for the liquidation of companies;

**Course contents**

Concept of company law. Company and the law. Nature and types of companies. Formation of companies. Memorandum and Articles of Association (MOA & AOA). Prospectus. Share capital and debenture. Ultra Vires. Members. Meetings and resolutions. Secretary and Secretarial practice. Auditor. Statutory books. Profit available for distribution. Holding and subsidiary companies. Winding up. Power and duties of liquidators and of receivers. Acquisition. Mergers and takeover bids as contained in the companies and Allied Matters Act 2020 as amended. Reconstructions and take – over. Mergers. Partnership and Law (the nature and types of partnerships, general and limited partnerships, the partnership deeds, rights and duties of partners, inter relationship between partners and their parties, dissolution of partnership). Banking Negotiable Instruments.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 226: Informal Sector Taxation (2 Units E: LH 30)**

**Senate-approved relevance**

The senate approved relevance is seen in producing taxation graduates that are highly skilled, knowledgeable conversant with nature of informal sector taxation. Taxation graduates produced by the senate of Bayero University Kano should be capable of applying informal sector taxation knowledge to address African developmental challenges in producing quality taxation graduates. Relevance is seen in taxation graduates from BUK being able to use professional taxation knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Informal sector taxation is one of the major sources of revenue for developing countries. There are however problems associated with its assessment and collection of informal sector tax and in most cases the tax in this sector is not correctly assessed and poorly collected. This is largely due to lack of formal and good approach regarding the assessment and collection since tax payers do not have formal ways of keeping records and no enforcement mechanism is provided by the Government.

This course is intended to provide students’ knowledge on approach of informal sector record keeping and taxation assessment and collection mechanisms and prepare them to the practical aspects when they graduate.

**Objectives**

The Objectives of the course are to:

1. Discuss at least 10 ethical and moral conducts applicable to informal sector taxation.
2. Describe different charges and levies that are applied to individuals and business names in informal sector taxation.
3. Explain a good number of techniques and terminologies that are used in the taxation of informal sector operators.
4. Describe different types of tax bases used in taxing informal sector operators by different states’ tax authorities in Nigeria.
5. Describe different types of tax bases used in taxing informal sector operators by different tax authorities in some African countries.

**Learning Outcomes**

At the end of this course, students should be able to:

1. Understand at least 10 ethical and moral conducts applicable to informal sector taxation.
2. Appreciate different charges and levies that are applied to individuals and business names in informal sector taxation.
3. Understand a good number of techniques and terminologies that are used in the taxation of informal sector operators.
4. Appreciate different types of tax bases used in taxing informal sector operators by different states’ tax authorities in Nigeria.
5. Appreciate different types of tax bases used in taxing informal sector operators by different tax authorities in some African countries.

**Course Contents**

Overcoming the challenges of compliance with ethical issues of integrity, honesty, confidentiality, independence, transparency, prudence, accountability, loyalty, promise-keeping, competence, due care and respect within the context of Informal Sector Taxation. Definition of informal sector and its operators. Generalized taxes paid by informal sector: VAT on inputs, fees, charges and licensing costs. Techniques used in taxing informal sector; presumptive tax and best of judgment assessment both where record exist and where records do not exist. Tax collection through local market associations or business groups. Bases used in taxing informal sector by some State Internal Revenue Services a– Kwara - Flat rate for artisans and collection through union/association executives, Rivers – Tax collection based on demand notice, Ogun - minimum tax payable of 3,100 naira per annum among others. Bases used in taxing informal sector operators by Tax Administration in selected African countries – Ghana - a national ‘tax stamp’, Zambia - national annual presumptive minibus tax based on seating and Tanzania – a progressive turnover tax. Challenges of informal sector taxation and potentials for high revenue generation through informal sector taxation.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK- TAX 317: Principles of Deposit Insurance (2 Units C: LH 30)**

**Senate-approved relevance**

The senate approved relevance is seen in producing taxation graduates that are highly skilled, knowledgeable conversant with macroeconomics principles. They are equally involved in the design, management and maintenance of both public and private sector organizations. This is in concurrence with BUK’s mission to address African developmental challenges in producing quality taxation graduates. Relevance is seen in taxation graduates from BUK being able to use professional taxation knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

This course is designed to introduce the students to concept of deposit insurance scheme & system in Nigeria; the concept of financial safety; the concept of funding & fund management. Students will also be expose to the mandate, powers and governance of the corporation (NDIC); Membership of the deposit insurance scheme; Scope and level of deposit insurance coverage; the methods adopted by the corporation to gauge effective public awareness; the challenges encountered by the corporation on public awareness.

In addition, the course is designed to facilitate an understanding of the roles of Financial Stability Board (FSB) and its key attributes. The activities of the International Association of Deposit Insurers (IADI) and the IADI core principles for effective deposit insurance system.

**Objectives**

The Objectives of the course are to:

1. discuss types of deposit insurance schemes in Nigeria;
2. describe types of mandate, powers and governance of the Nigeria deposit insurance corporation;
3. explain types of inter-relationships among safety-net participants and cross border issues;
4. describe functions of the Financial Stability Board (FSB);
5. discuss key attributes of effective resolution regimes for financial institutions;
6. explain activities of the International Association of Deposit Insurers (IADI); and
7. explain International Association of Deposit Insurers (IADI) core principles for effective deposit insurance system.

**Learning Outcomes**

At the end of the course, students are expected to:

1. Understand at least 2 types of deposit insurance schemes in Nigeria;
2. list at least 3 types of mandate, powers and governance of the Nigeria deposit insurance corporation;
3. explain at least 2 types of inter-relationships among safety-net participants and cross border issues;
4. describe at least 2 functions of the Financial Stability Board (FSB);
5. discuss at least 2 key attributes of effective resolution regimes for financial institutions;
6. explain at least 3 activities of the International Association of Deposit Insurers (IADI); and
7. explain at least 2 International Association of Deposit Insurers (IADI) core principles for effective deposit insurance system.

**Course Contents**

The concept of deposit insurance scheme & system in Nigeria. Concept of financial safety. Concept of funding & fund management. Mandate, powers and governance of the corporation. Membership of the deposit insurance scheme. Scope and level of deposit insurance coverage. Methods adopted by the corporation to gauge effective public awareness. Challenges encountered by the corporation on public awareness. Inter-relationships among safety-net participants and cross border issues. Financial Stability Board (FSB). Key attributes of effective resolution regimes for financial institutions. Activities of the International Association of Deposit Insurers (IADI). IADI core principles for effective deposit insurance system.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK- TAX 325: Taxation of Digital Economy (2 Units E: LH 30)**

**Senate approved-relevance**

The digital economy is a worldwide network of economic activities, commercial transactions and professional interactions that are made possible and empowered through information and communication technology. It basically creates an economy that is based on digital technology. Using its key components of internet, mobile devices, e-commerce, social media and cloud computing, digital economy eases up business and increases capital and labor productivity. It equally makes goods and services easier to obtain. Digital economy also makes it possible for virtual or digital companies (eg social media) to provide economic services that runs into billions of dollars. Bayero University finds it important to develop a course that would train graduates of the B.Sc. taxation programme and equip them with ability to devise ways and means of developing modalities of taxing such companies for economic development.

**Overview**

The course centers around introducing students to the concept of digital economy and creating an understanding of its potentials. The course would consider the components of digital economy and its key elements. It would consider the key players and stakeholders of digital economy. The course will also study the companies and institutions that made up the Nigerian digital economy and how such companies conduct business.

The course then will conduct an examination of ways through which the companies in the Nigerian digital economy will be assessed for tax and then be properly taxed by the Government. It would consider key challenges that may likely be faced in the process of taxation of digital economy and how such challenges may be surmounted. Of particular concern shall be a study of Digital Service Taxation (DTS) as contained in the Financial Act (Amended) and its effectiveness in targeting non-digital firms.

**Learning Objectives**

The objectives of the course are to:

1. Introduce students to the concept of digital economy.
2. Introduce students to the participants/firms in a digital economy.
3. discuss the nature and types of business activities in digital economy.
4. explain methods of assessment and taxing businesses in a digital economy.
5. Study how cross border firms can be taxed under a digital economy.
6. discuss the nature and methods of axing e-commerce transactions in a digital economy.
7. Study finance act and how it relates to Nigerian digital economy.
8. explain the basic ethical provisions of taxation in a digital economy.
9. discuss the key challenges and solutions of taxation in a digital economy.

**Learning Outcomes**

At the end of this course, students should be able to:

1. Discuss at least 10 ethical and moral conducts applicable to taxation of Digital Economy.
2. Analyze any 6 challenges of corporate tax and value added tax (VAT) within the context of digital economy.
3. Understand the concept of Base Erosion and Profit Shifting (BEPS), as well as the related OECD’s Common Reporting Standards.
4. Explain any 4 characteristics of e-commerce and its tax implications within the area of withholding tax and VAT
5. Describe the process of tax audit for e-commercial activity for tax purposes.
6. Describe the concept of e-business and highlight any 5 of its tax implications.
7. Discuss any 3 ways of applying the knowledge of taxation and digital world in tracking business transactions facilitated by online platforms.

**Course Contents**

The course covers overcoming the challenges of compliance with ethical issues of integrity, honesty, confidentiality, independence, transparency, prudence, accountability, loyalty, promise-keeping, competence, due care and respect within the context of Taxation of Digital Economy. Understanding Digital Economy. Challenges in taxing corporate income of digitalized companies, imposing and collecting value-added tax on cross-border online sales. Tax implications of digitalization. Base Erosion and Profit Shifting (BEPS). OECD’s Common Reporting Standard. Definition of e-commerce. History of e-commerce. Legal implications of e-commerce. Legal issues and challenges of e-commerce. Regulation of offshore e-commerce: Offshore e-commerce facilities, Off-shore professional and financial services, offshore e-commerce applications. VAT and e-commerce. Withholding tax and e-commerce payment. Auditing of e-commerce taxation: Information bases, Website, Technology interface and Internet economy. Complications of taxing e-commerce: Offline transactions, online transactions and Encryption transactions. Administration of tax technological challenges, Challenges of e-commerce taxation before tax authorities. Definition of e-Business. Impact of e-Business. Tax implications of e-Business. Improving the effective taxation of activities facilitated by online platforms.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 326: Tax Disputes and Adjudication (2 Units E: LH 30)**

**Senate-approved relevance**

The payment of correct amount of tax is very important for sustainable revenue generation from the taxpayers. Due to many reasons, there may be disagreement between the taxpayer and the relevant tax authorities particularly on the amount of tax due. The knowledge of tax disputes areas, relevant courts and the ways of resolving such disputes is important for taxation students. The understanding of the course will help in resolving conflict between the taxpayer and the revenue authorities and enhance decision making.

**Overview**

This course is designed to introduce students to the nature tax disputes and adjudication. Students will also be able to describe tax judicial system and also be able to differentiate between Revenue Court, tax appeal tribunal and conventional Courts.

The course will also expose the students to understand the theory of tax default.

**Objectives**

It is expected that on completion of this course, the students will be able to

1. Define tax disputes and adjudication
2. Explain the essence of Revenue Courts, Tax Appeal Tribunal and Conventional courts
3. Explain the reasons of raising Notice of Refusal to Amend (NORA)
4. Describe tax appeal tribunal and motives of self-assessment
5. Explain the theory of tax default

**Learning Outcomes**

At the end of this course, students should be able to:

1. Discuss at least 10 ethical and moral conducts applicable to tax dispute adjudicator.
2. Analyze the differences between Revenue Court, Tax Appeal Tribunal and Conventional Court by highlighting at least 3 characteristics of each.
3. Explain any 2 approaches for filing tax cases before Revenue Court or Tax Appeal Tribunal by either taxpayer or tax authority.
4. Describe any 4 key issues being considered at TAT when adjudicating tax dispute cases.
5. Discuss any 3 similarities and 3 differences between Report of Settlement/Terms of Agreement and Consent Judgment.
6. Describe the place of TAT and Revenue Court in the hierarchy of the Nigerian judicial system as well as their roles in ensuring effective tax system in the country.
7. Explain the theory of tax default, which criminalizes tax defaulter/evader.

**Course Contents**

Overcoming the challenges of compliance with ethical issues of integrity, honesty, confidentiality, independence, fairness, transparency, prudence, accountability, responsibility, loyalty, promise-keeping, competence, excellence, due care and respect, within the context of Tax Disputes and their Adjudication. Historical Background of Nigerian Tax adjudication system. Overview of Tax Judicial system: a visitation to the concepts of Tax audit and tax investigation as bases of raising demand notice for tendering to a taxpayer. Rules for rejection of tax assessment and request for amendment. Reasons for raising NORA (Notice Of Refusal to Amend) by tax authority. Appeal and Appeal Procedures for filing cases by either taxpayer or tax authority before Tax Appeal Tribunal (TAT), Revenue Court or Conventional Court. Tax appeal filing. Tax Laws interpretation and Tax revenue assessment, collection and default/evasion. Appellant and Respondent: can a non-lawyer stand in for any of the two parties at TAT or Revenue Court? As mission of TAT is “to resolve tax disputes on a basis that is fair, flexible, speedy, convenient and affordable”, what are its core objectives? Tax Jurisdiction and judgment at Revenue Court, Tax Appeal Tribunal or Conventional Court (High Court, Court of Appeal and Supreme Court). Filing of Returns for Tax Purposes and Motive of Self-Assessment (civic responsibility, securing Tax Clearance Certificate, request for contract patronage, etc). Appreciating the Theory of Tax Default: “Tax Defaulter is More Dangerous than Treasury Looter”!

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 327 Public Sector Accounting and Finance (2 Units C: LH 30)**

**Senate-approved relevance**

Taxation Graduates who are highly skilled, knowledgeable and experienced in public sector accounting and reporting are important for solving problems facing today’s public sector reporting in Nigeria is in concurrence with BUK’s mission to address African developmental challenges in producing taxation graduates. Relevance is seen in taxation graduates from BUK being able to use professional accounting knowledge and skills for fostering developments in teaching and management of faculties, institutions and organizations in public and private sectors of the Nigerian economy and beyond.

**Overview**

Public sector accounting and reporting includes the process of recording, analysing, classifying, summarising, communicating and interpreting financial information about Government in aggregate and in details, recording all transactions involving the receipt, transfer and disposition of public funds and property. The course covers a variety of techniques and format of presenting the financial status of ministries, Department and Government Agencies.

The Course is designed to develop and deepen candidates’ capability to provide information on Concept of public sector accounting, The principles of government accounting in relation to professional pronouncements from - United Nations (UN) on government accounting, Finance (control and management) Act of 1958 (as amended), Fiscal Responsibility Act, Government planning and budgeting Government accounting with emphasis on reporting and auditing, Roles of Auditor-General for the Federation, Financial statements preparation according to IPSAS, The functions and powers of selected bodies saddled with the responsibility of accountability and probity of public office holders, Analysis and interpretation of public sector financial statements using relevant and appropriate techniques, and Discuss ethical issues in public sector accounting.

**Objectives**

The objectives of the course are to:

1. explain the underlying concepts and principles in public sector accounting;
2. identify the underlying concepts, principles and framework for reporting and auditing in public sector organisations;
3. discuss the roles of bodies set up for accountability and probity of public office holders;
4. explain the objective and preparation of financial statements using the accrual basis method;
5. discuss the objective and preparation of financial statements using Cash bases method;
6. explain differences between Cash and Accruals Bases of Public Sector Accounting;
7. discuss ethical issues relating to public sector accounting.

**Learning Outcomes**

At the end of this course, students should be able to:

1. explain 3 underlying concepts and principles in public sector accounting;
2. discuss 3 the underlying concepts, principles and framework for reporting and auditing in public sector organisations;
3. explain 5 roles of bodies set up for accountability and probity of public office holders;
4. explain the 4 objective and preparation of financial statements using the accrual basis method;
5. discuss 3 objective and preparation of financial statements using Cash bases method;
6. explain 3 differences between Cash and Accruals Bases of Public Sector Accounting;
7. discuss 4 ethical issues relating to public sector accounting.

**Course Contents**

Concept of public sector accounting. The principles of government accounting in relation to professional pronouncements from - United Nations (UN) on government accounting. The International committee for public sector financial management. The constitutional, legislative and regulatory frameworks of public sector accounting covering - Finance (control and management) Act of 1958 (as amended), financial regulations for federal and state governments, financial memoranda for local government councils. Fiscal Responsibility Act, 2010 with emphasis on medium term expenditure framework (MTEF) and Public Procurement Act, 2007. Government planning and budgeting covering - Types of budgets, budgeting techniques, budget process and control, and roles of FAAC, RMAFC and IPSAS 24. Government accounting with emphasis on reporting and auditing, including - Uses of treasury cash book and transcripts, vouchers, bank reconciliation statements, subsidiary accounts, journal entries, vote book and expenditure control and revenue control procedures. Roles of Auditor-General for the Federation. Financial statements preparation according to - IPSAS 1 – Presentation of financial statements, IPSAS 2 – Cash flow statements, IPSAS 3 – Accounting policies, IPSAS 34 – Separate financial statements and IPSAS 35 – Consolidated financial statements. The functions and powers of selected bodies saddled with the responsibility of accountability and probity of public office holders, such as Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Other Related Offences Commission (ICPC), Code of Conduct Bureau (CCB), Code of Conduct Tribunal (CCT) and Public Accounts Committee (PAC). Analysis and interpretation of public sector financial statements using relevant and appropriate techniques such as ratio analysis, variance analysis, budget performance indices and revenue and expenditure profiles. Accrual basis of accounting in the public sector, using appropriate International Public Sector Accounting Standards (IPSAS) including definitions, applications, recognition, measurement and disclosures. Discuss ethical issues in public sector accounting. The theory and practice of business model; elements of business model- revenue streams, customers segments, and relationships, channels, major stakeholders, key resources, activities, partnerships, cost structure, value proposition and organisation culture.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 328 Application of Computer in Tax Administration (2 Units E: LH 30)**

**Senate Approve Relevance**

The introduction of computing in all aspects of human endeavors has made the knowledge of computer a most to students of taxation. Quite a good number of business enterprises are now turning to the usage of computer in day to day running of their business. Financial records of most large business organisations such as banks, oil companies, conglomerates, airlines, hotels are now computerized. The financial statements of this companies are also computer based and computer generated. BUK finds it imperative to produce taxation graduates who can effectively read computer-based accounting systems and their financial statements for the purpose of tax assessment, collection and recovery.

**Overview**

The course centers on the application of computer in tax administration due to computer revolution in accounting record keeping and financial statements preparation. The nature of computer-based tax administration methods requests high level professionalism and decorum among taxation graduates.

The course centers o effective understanding of computer and its types, functions, classification and its importance in tax administration. It also covers aspects of tax administration having to do with computers such as e-billing, e-collection and electronic tax clearance. The course also covers consideration of tax administration softwares.

Objectives

**Learning Outcomes**

At the end of this course, students should be able to:

1. Describe at least 6 ethical and moral conducts in the application of computer in tax administration.
2. Discuss at least 3 phases in the historical evolution of computer.
3. Explain any 4 areas in which computer is applied in tax administration.
4. Apply spreadsheet in computation of PAYE and at least 2 other types of taxes.
5. Differentiate between transactions and master data in tax administration, giving any 3 examples.
6. Apply the concepts of system analysis and design in the context of tax administration.

**Course Contents**

Overcoming the challenges of compliance with ethical issues of integrity, honesty, confidentiality, independence, transparency, prudence, accountability, loyalty, promise-keeping, competence, due care and respect in Application of Computer in Tax Administration. History and development of computers and its application in business technology, types of computers: Analog, Digital and Hybrid. Input and output devices. Data capture, validation, transmission, nature, speed, and error detection. Computer application in tax administration including, e-billing, e-payments, e-collections. Integrated Tax Administration System (ITAS). Electronic Tax Filing (E-Tax filing) – TaxProMax and e-tax apps in by SIRS. Mobile Filing (M-Filing). Electronic Tax Clearance Certificate (e-TCC). Application of Data Analytic in Tax Administration. Application of spreadsheet for computation of different types of taxes such as Personal Income Tax (PIT), Companies Income Tax (CIT), Petroleum Profits Tax (PPT), Value Added Tax (VAT), and Capital gains Tax (CGT). Understanding the differences between Transactions data and master data in tax administration. System analysis and design in Tax Administration.

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 427 Zakkat and Islamic Taxation (2 Units E: LH 30)**

**Senate-approved relevance**

The senate approved relevance is seen in producing accounting graduates that are conversant with Zakat which is one of the five pillars of Islam. Accounting graduates produced by the senate of Bayero University Kano should be capable of applying accounting knowledge to solve zakat issues right from its basic principles, sources and application/disbursement of zakat funds.

**Overview**

Zakat is one of the five pillars of Islamic and its application is crucial to the faith. There are however problems associated with its assessment, collection and disbursement and in most cases Zakkat was not correctly assessed, poorly collected and grossly misapplied. This is largely due to lack of formal approach regarding zakat since no training (education) is formally provided to tackle the aforementioned problems.

Similarly, there seems to be no enforcement mechanism provided by the Government. This course is intended to provide students with theoretical aspects on Zakkat and prepare them on the practical aspects when they graduate.

**Objectives**

The Objectives of the course are to:

1. Describe Zakat and give its basic principles.
2. Explain the religious background of zakat.
3. Describe the juristic basis of zakat.
4. Describe the payers of zakat as well how zakat is funds is disbursed.
5. Describe items on which zakat is payable.
6. Discuss contemporary issues associated with zakat.

**Learning Outcomes**

By the end of the Course, students should be able to:

1. Explain the conceptual meaning of Zakah, a number of principles of Zakah, 8 beneficiaries of Zakah and methods of calculating of Zakah.
2. Discuss at least 4 similarities and 4 differences between Zakah and Taxation.
3. Highlight sources of Islamic Taxation and explain its justification.
4. Describe any 5 criteria for a Just Tax System: Islamic or conventional.
5. Explain the concept of Baitul’mal (Treasury) and funds are generated to it.
6. Describe the sources of expenditures (Capital and Recurrent) which are to be funded using Zakak and Taxation

**Course Contents**

The Concept of Zakat Accounting. Zakat Accounting Standard in Global Context. Principles of Zakat. Procedures for Calculating Zakat for individuals and corporate bodies. The Accounting Rules for Zakat. Similarities and differences between Zakat and Tax. Sources of Islamic Taxation: Qur’an and Hadith. Right to Tax in Islam. Criteria for a Just Tax System. Expected Obligation of Taxpayers in an Islamic State. Composition of Islamic Tax System (i. Kharaj; ii Ushr (the tithe); iii Khums; iv Fay; v Ghanimah; vi Jizyah). The Concept of Baitul Mal (i Meaning; ii Establishment; iii Functions; iv Sources of Funds). Areas of Expenditure (i The expenditure upon Jihad; ii Expenditure on military industries; iii Spending on the poor, needy and wayfarers; iv Expenses such as the salaries of soldiers, civil servants, judges, teachers and the likes, who provide services for the benefit of the Ummah; v Expenses due in the form of services and caring of the Ummah; vi Expenditure upon emergencies like famines, earthquakes, floods, and enemy attacks). Overcoming the challenges of compliance with ethical issues of integrity, honesty, confidentiality, independence, transparency, prudence, accountability, loyalty, promise-keeping, competence, due care and respect in matters of Zakat and Islamic Taxation.

**Minimum Academic Standards**

As prescribed in CCMAS

**Bayero University, Kano**

**Faculty of Management Sciences**

**Department of Accounting**

**B.Sc. Taxation**

**BUK-TAX 428 Internship, Report and Seminar (2 Units C: LH 30)**

**Senate-approved relevance**

Accounting is course that is both academic and at the same time professional and therefore the senate of the University is concerned with producing students that are versed not only on the academic or theoretical aspects of accounting but equally ensuring that the classroom knowledge is being put to use and practically applied. Hence, the course will provide students with opportunity to obtain industry based practical knowledge of various fields of accounting learnt by the students. This should be practically learnt, a report written, and seminar presented by the students.

**Overview**

Accounting is a course that is highly practice-oriented and while the University provides theoretical basis for different aspect of the course such as financial accounting, taxation, auditing and investigation, forensic accounting and other branches of accounting, there is the need for the students to obtain practical knowledge on the theoretical aspects learnt from the University.

Consequently, this course is intended to give students an opportunity to acquire practical knowledge from the industry that matches the class-infused knowledge.

**Objectives**

The objective of the course is to

1. describe to the students the various fields of accounting (such as financial accounting, auditing, taxation, corporate finance, etc.
2. explain to the students the professional nature of accounting.
3. apply the practical aspects of the various fields of accounting (such as financial accounting, auditing, taxation, corporate finance, etc.)
4. compile the experiences obtained from the practical experiences of students.
5. write and present reports through seminars to highlight practical knowledge from the accounting industry.

**Learning outcomes**

At the end of the course, students should be able to

1. Obtain practical knowledge on different branches of accounting from the industry.
2. Write a report on the practical knowledge obtained.
3. Conduct a seminar on the knowledge obtained.

**Course contents**

Level 4 Course Unit to be kick-started at the end of Level 3, when the students go for end of session break. The supervisors are to monitor them and conduct assessment on their performance at the place of the Internship. The points of scoring shall be as follows:

1. The students’ active participation in the activities of the organization where they do the internship would be assessed by the supervisors and graded.
2. The students are to submit reports to their supervisors (strictly on the format developed for that purpose) and the supervisors are to grade the reports as part of the overall assessment and grading. This is to be done by middle of the first semester, level 4.
3. The students are to present their reports, one-after-the-other, at the departmental seminar designed for internship reporting in the First Semester, Level 4. The quality of the presentation and respond to questions would also be assessed and graded by the supervisor.
4. The students are to submit clean copies of the corrected version of the reports for publication in the annual students’ internship reports. This is also to be graded by the supervisor. The clean report is to be submitted to the supervisor by middle of the second semester, Level 4.

**Minimum Academic Standards**

As prescribed in CCMAS