**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**30% ADDITION TO CCMAS COURSE STRUCTURE/SUMMARY**

LEVEL 100

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Course Code | Course Title | Units | Status | LH | PH |
| BUK-ENT 101 | Introduction to Financial Accounting I | 3 | C | 45 | 15 |
| BUK-ENT 102 | Principles of Economics I | 2 | C | 30 |  |
| BUK-ENT 103 | Introduction to Financial Accounting I1 | 3 | C | 45 | 45 |
| BUK-ENT 104 | Principles of Economics I1 | 2 | C | 30 |  |
|  | Total | 10 |  |  |  |

LEVEL 200

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Course Code | Course Title | Units | Status | LH | PH |
| BUK-ENT 201 | Business Law | 2 | C | 30 |  |
| BUK-ENT 202 | Introduction to Microeconomics 1 | 2 | C | 30 |  |
| BUK-ENT 203 | Introduction to Macroeconomics 1 | 2 | C | 30 |  |
| BUK-ENT 204 | Cost Accounting | 3 | C | 45 | 45 |
| BUK-ENT 205 | Introduction to Microeconomics 11 | 2 | E | 30 |  |
| BUK-ENT 206 | Introduction to Macroeconomics 11 | 2 | E | 30 |  |
| BUK-ENT 207 | Company Law | 2 | E | 30 |  |
|  | Total | 15 |  |  |  |

LEVEL 300

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Course Code | Course Title | Units | Status | LH | PH |
| BUK-ENT 301 | Research Methods in Entrepreneurship | 2 | C | 30 |  |
| BUK-ENT 302 | Management Accounting | 3 | C | 45 | 45 |
| BUK-ENT 304 | Principles of Deposit Insurance System | 2 | E | 30 |  |
| BUK-ENT 305 | Practice of Deposit Insurance System | 2 | E | 30 |  |
|  | Total | 9 |  |  |  |

LEVEL 400

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Course Code | Course Title | Units | Status | LH | PH |
| BUK-ENT 401 | Rural Finance | 2 | C | 30 | 30 |
| BUK-ENT 402 | Principles of Islamic Finance | 2 | C | 30 |  |
| BUK-ENT 403 | Corporate and Innovative Finance | 2 | E | 30 |  |
| BUK-ENT 404 | Marketing Management | 2 | C | 30 |  |
| BUK-ENT 405 | Research Project | 4 | C |  | 40 |
|  | Total | 12 |  |  |  |

Additional Units Developed Status

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Level | Core Units | Electives | 30% | 70% | 100% |
| 100 | 10 | - | 10 | 27 | 37 |
| 200 | 9 | 6 | 15 | 18 | 33 |
| 300 | 5 | 4 | 9 | 21 | 30 |
| 400 | 10 | 2 | 12 | 19 | 31 |
| Total | 34 | 12 | 46 | 85 | 131 |

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 101: Introduction to Financial Accounting I (3 Units C: LH 30; PH 15)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled and knowledgeable in Financial Accounting are professionals 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship graduates from BUK being able to use professional financial 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**

Financial accounting is the process of recording, summarizing, and reporting a company’s business transactions through financial statements. Financial accounting is concerned specifically with the generation of those reports, which facilitate informed decisions.

The financial reports generated aim to track, analyze business income. This helps business owners/managers and any investors make informed decisions about how to manage the business/enterprise. These reports examine resource usage and cash flow to assess the financial health of the business.

**Objectives**

The objectives of the course are to:

1. develop a clear understanding of the nature and scope of financial accounting;
2. state the difference between bookkeeping and accounting
3. develop a clear understanding of the objectives of financial accounting
4. describe the objectives of financial accounting;
5. explain various branches of accounting; and methods of recording accounting data using manual and electronic devices;
6. explain the basic accounting records from primary books to extraction of trial balance; and
7. illustrate how to prepare bank reconciliation statements.

**Learning Outcomes**

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

1. describe the nature and scope of accounting;
2. list 2 differences between bookkeeping and accounting;
3. discuss 3 objectives of financial accounting;
4. list 3 branches of accounting, and methods of recording accounting data using manual and electronic devices;
5. explain 5 basic accounting records from primary books to extraction of trial balance;
6. identify 3 correct basic posting errors; and
7. explain 2 bank reconciliation statements.

**Course Contents**

The nature and scope of accounting. Definition of bookkeeping and accounting. Differences and similarities between bookkeeping and accounting. Objectives of financial accounting, financial accounting cycle, various branches of accounting, methods of recording accounting data using manual and electronic devices. Source documents for Book-keeping and Accounting, original/principal/prime books of entry/ledgers in accounting. Principles of double-entry and accounting equation, the trial balance, bank reconciliation statement, classification of revenue/receipts and expenditure (current & capital).

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT103: Introduction to Financial Accounting II (3 Units C: LH 30; PH 45)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled and knowledgeable in Financial Accounting 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship graduates from BUK being able to use professional financial 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**

Financial accounting is the process of recording, summarizing, and reporting a company’s business transactions through financial statements. Financial accounting is concerned specifically with the generation of these reports, which facilitate informed decisions.

The financial reports generated aim to track, analyze business income. This helps business owners/managers and any investors make informed decisions about how to manage the business/enterprise. These reports examine resource usage and cash flow to assess the financial health of the business.

**Objectives**

The objectives of the course are to:

1. develop a clear understanding of the linkage between accounting and other information system;
2. describe the conceptual framework for financial reporting;
3. explain the users and uses of financial statements/reports;
4. describe the concepts and convention in financial accounting to financial report preparation;
5. outline the various types of accounting errors and how to correct them;
6. explain suspense accounts and their uses;
7. demonstrate how to prepare suspense accounts and their uses;
8. show how to prepare accounts for not-for-profit organizations;
9. differentiate between single entry and incomplete records.; and
10. show how to prepare trading, profit or loss accounts of a sole trader, including adjustments;
11. state the roles and functions of Accounting Standards setting bodies – Financial Reporting Council of Nigeria (FRCN) and International Accounting Standard Board (IASB).

**Learning Outcomes**

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

1. explain 3 linkages between accounting and other information system;
2. define 2 conceptual frameworks for financial reporting;
3. identify 5 users and uses of financial statements/reports;
4. explain 3 fundamental concepts and convention in financial accounting to financial report preparation;
5. list 3 types of accounting errors and how to correct them;
6. explain 2 suspense accounts and their uses;
7. identify 2 ways of preparing control accounts;
8. list 2 methods of preparing accounts for not-for-profit organizations;
9. explain 2 differences single entry and incomplete records.
10. list 2 ways of preparing trading, profit or loss accounts of a sole trader, including adjustments; and
11. identify 3 roles and functions of Accounting Standards setting bodies – Financial Reporting Council of Nigeria (FRCN) and International Accounting Standard Board (IASB).

**Course Contents**

Accounting as information system within the organization. Limitations of financial accounting, conceptual framework for financial reporting covering objectives. Elements, users and uses, qualitative characteristics of useful accounting information. Accounting concepts and conventions. Correction of errors, suspense/memorandum account, control account, characteristics of non-profit and not-for-profit organisations. Preparation of accounts from incomplete record/single entries, the trading, profit or loss account, and statement of financial position of a sole trader, including adjustments. Introduction to the evolution of accounting bodies and standards: NASB, FRCN, IASC, IASB, SAS, IAS, and IFRS.

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 102 Principles of Economics I (2 Units C: LH 30)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled and knowledgeable in principles of economics 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 Entrepreneurship Graduates. Relevance is seen in Entrepreneurship Graduates from BUK being able to use professional business 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.

**Course 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 BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 104 Principles of Economics II (2 Units C: LH 30)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled and knowledgeable in Principles of Economics II 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship Graduates from BUK being able to use professional business 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 behaviour 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. illustrate the circular flow of income, withdrawals and injections;
4. outline 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. illustrate money and the banking system;
8. explain the 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 BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 201 Business Law (2 Units C: LH 30)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled and knowledgeable in Business Law 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship graduates from BUK being able to use professional Business Law 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. relate the concept of the industrial arbitration panel (IAP) and tribunals;
5. relate the nature and types of courts and the differences between civil and criminal liability;
6. explain the principles of law of contract;
7. describe the law of commercial transactions;
8. outline 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. relate hire purchase and installment 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 BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 202 Introduction to Microeconomics I (2 Units C: LH 30)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled and knowledgeable in microeconomics 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship Graduates from BUK being able to use professional microeconomics 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 behaviour 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 behaviour: 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. relate the elements of microeconomics and macroeconomics in terms of nature and scope;
2. explain 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;
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;
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

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**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 203: Introduction to Macroeconomics l (2 Units C: LH 30)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled and knowledgeable in macroeconomics 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship Graduates from BUK being able to use professional macroeconomics 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 train on 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 firms and market from elements of macroeconomics that is concerned with aggregates in terms of nature and scope;
2. outline economic models, general equilibrium and disequilibrium;
3. describe the goals of macroeconomics; gross domestic product measurement and components;
4. relate the basic theories of consumption, savings and investments in economic science as well as their determinants.
5. describe consumer price index and National Income with its derivatives;
6. explain the introduction to government roles within the context of a 3- Sector model.

**Learning Outcomes**

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

1. list 3 distinguishing elements of microeconomics which deal individual households, firms and market from elements of macroeconomics that is concerned with aggregates in terms of nature and scope;

2. explain 3 economic models, general equilibrium and disequilibrium

3. identify 2 the goals of macroeconomics; gross domestic product measurement and components; and

4. explain 3 basic theories of consumption, savings and investments in economic science as well as their determinants.

**Course Contents**

Distinction between Microeconomics and Macroeconomics in the context of partial and general equilibrium. The goals of macroeconomics. Nature and Scope of Macroeconomics. Concept of National Income Accounting, Gross Domestic Product (GDP) and its components, its calculation and derivatives. Gross National Product, GDP deflator and its uses, cost of living; consumer price index and National Income with its derivatives. Consumption and Savings theories and their determinants. The Multiplier and the relations between APC, APS, MPC, MPS. Also, the theories of investment and its determinants, as well as introduction to government roles within the context of a 3- Sector model.

**Minimum Academic Standards**

As prescribed in CCMAS

**BAYERO UNIVERSITY, KANO**

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**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 204: Cost Accounting (3 Units C: LH 30; PH 45)**

**Senate-approved relevance**

Entrepreneurship graduates who are highly skilled, knowledgeable in teaching cost accounting are professionally and morally sound. They are equally involved in the design, teaching, 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship graduates from BUK being able to use professional cost 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**

Cost accounting reflects the strategic role of cost accounting as a discipline 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, such as a lease expense, for planning and controlling performance so that strategic objectives can be set, monitored and controlled. It recognises the impact of external factors on strategic management issues and covers the risks these factors present and how they can be measured and managed.

The course is designed to develop and deepen candidates’ capability to provide information and decision support to management in operational and strategic contexts with a focus on linking costing, management accounting and quantitative methods to critical success factors and operational strategic objectives whether financial, operational or with a social purpose. Candidates are expected to be capable of analyzing financial and non-financial data and information to support management decisions.

**Objectives**

The objectives of the course are to:

1. highlight the nature and objective of a cost accounting system;
2. apply the organization of cost accounting department and its relationship with other departments;
3. describe for materials, labour and overhead in a cost accounting system;
4. describe costing methods - specific order and process costing;
5. discuss integrated and interlocking accounts;
6. outline suitable non-financial performance measures for a business from a given data and information.
7. discuss the concept of marginal and standard costing with simple variance analysis; and

explain functional budgets and cash budget.

**Learning Outcomes**

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

1. explain 3 nature and objectives of a cost accounting system;

2. describe 2 ways of organizing of cost accounting department and its relationship with other departments;

3. explain 3 elements of cost, cost classification, estimation and behaviour;

4. identify 4 ways of accounting for materials, labour and overhead in a cost accounting system;

5. explain 3 costing methods - specific order and process costing;

6. familiarize with 2 methods of the treatment of process gains and losses;

7. describe 2 ways of preparing integrated and interlocking accounts;

8. discuss 2 concepts of marginal and standard costing with simple variance analysis; and

9. explain at least 3 functional budgets and cash budget.

**Course Contents**

Definition of cost and cost accounting. The need for and installation of a cost accounting system, objectives of a cost accounting system, organization 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. Account for materials, labour and overhead. Preparation of specific order costing (job, batch and contract), process costing, including treatment of process gains and losses in line with IAS 2, integrated and interlocking accounts, explain and apply costing techniques marginal costing, (break-even and CVP analysis), standard costing. Prepare and explain simple variance analysis, and explain and prepare functional budget and cash budget.

**Minimum Academic Standard**s

As prescribed in CCMAS

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 205: Introduction to Microeconomics ll (2 Units C: LH 30)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled and knowledgeable in microeconomics 11 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship Graduates from BUK being able to use professional business 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 11 is a branch of economics that studies the behaviour and performance of household and firms as a whole, rather than the economy as whole. It deals with fixed costs, variable costs, average costs and marginal costs. Cobb Douglass production function. Technical progress and production. Market structure: Axioms and determination of prices and output in perfect markets and imperfect markets, such as perfect competitive market, monopoly and price discrimination, monopolistic competition, oligopoly and different types, duopoly.

Pricing of factors of production such as, wages, rent, interest and profit. Elementary price theory and its applications. Microeconomics is concerned with understanding and analyzing 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. outline the basic concepts and the working of market mechanism within the context of theories of demand, supply, consumer behaviour, production in the short and long run;
2. describe the distribution of incomes to factors of production,
3. identify the structure of markets within the context of perfect and imperfect markets
4. identify Fixed costs, variable costs, average costs and marginal costs;
5. explain the Axioms and determination of prices and output in perfect markets and imperfect markets;
6. explain the pricing of factors of production such as, wages, rent, interest and profit;

**Learning Outcomes**

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

1. appreciate 4 basic concepts and the working of market mechanism within the context of theories of demand, supply, consumer behaviour, production in the short and long run;

2. identify 3 ways distribution of incomes to factors of production, and

3. discuss at least 2 main structures of markets within the context of perfect and imperfect markets.

1. Identify at least 4 various costs: Fixed costs, variable costs, average costs and marginal costs;
2. explain at least 2 Axioms and determination of prices and output in perfect markets and imperfect markets;
3. explain at least 3 pricing of factors of production such as, wages, rent, interest and profit;

**Course Contents**

Recapitulation of the short-run and long-run production periods. The short-run and long-run cost curves. Fixed costs, variable costs, average costs and marginal costs. Cobb Douglass production function. Technical progress and production. Market structure: Axioms and determination of prices and output in perfect markets and imperfect markets, such as perfect competitive market, monopoly and price discrimination, monopolistic competition, oligopoly and different types, duopoly. Pricing of factors of production such as, wages, rent, interest and profit. Elementary price theory and its applications.

**Minimum Academic Standard**s

As prescribed in CCMAS

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 206: Introduction to Macroeconomics II (2 Units C: LH 30)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled and knowledgeable in macroeconomics 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship graduates from BUK being able to use professional macroeconomics 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 II 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. outline the ways of government spending;
2. discuss the different types of taxes;
3. explain 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. relate 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 BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 207 Company Law (2Units C: LH 30)**

**Senate-approved relevance**

Entrepreneurship Graduates 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship 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.

It covers share capital and debenture, 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. describe the legal frameworks on the forms of business organisations in Nigeria and the procedures for their incorporation;
3. outline 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. explain 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.

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 301: Research Methodology in Entrepreneurship (2 Units C: LH 30)**

**Senate-approved relevance**

Entrepreneurship graduates who are highly skilled, knowledgeable in teaching Research Methodology are professionally and morally sound. They are equally involved in the design, teaching, 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship graduates from BUK being able to use professional research 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**

Research Methodology course offers a systematic package into the theoretical as well as practical aspects of conducting research. This course aims to introduce the basic ideas, concepts and principles of research methodology, the problem, methods of research, preparation of research instruments designed to arrive at exact analysis and interpretation of data.

This course is designed to provide the essential principles of research, the research process, its design, methods and methodology for research students. In addition, it covers development skills related to research activities.

**Objectives**

The objectives of the course are to:

1. describe the meaning and types of research in Business/Entrepreneurship;
2. describe the process of formulating research problem;
3. illustrate the logical sequence of research process
4. explain research design and data collection process
5. explain the role of research literature in the construction of knowledge;
6. develop personal skills for research activity.

**Learning outcomes**

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

1. explain at least 3types of research in Business/Entrepreneurship,
2. explain at least 3 differences between qualitative, quantitative and mixed research
3. describe at least 2 process of hypothesis development
4. explain at least 2 methods of data collection
5. explain at least 3 types of research designs in Business/Entrepreneurship,
6. explain at least 2 types of sample and sampling techniques
7. explain at least 3 processes involved in writing a research proposal

**Course contents**

Concept of research. Nature and conceptual foundation of research. Identifying the research problem. Choosing a research topic. Writing a research problem. Ethical guidelines and protocols. Literature searching and critical review. Research design and methods. Sample and Sampling techniques. Measurement and Scaling in research. Research instruments and method of data collection. Data analysis, interpretations and presentation with practical, using statistical packages (such as SPSS, E-view, STATA. Hypothesis formulation and Testing. Writing the report and documenting the study (Referencing styles and bibliography). Writing a research proposal.

**Minimum Academic Standards**

As prescribed in CCMAS

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 302 Management Accounting (3 Units C: LH 45)**

**Senate-approved relevance**

Entrepreneurship graduates who are highly skilled, knowledgeable in teaching Performance Management and are professionally and morally sound. They are equally involved in the design, teaching, 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship graduates from BUK being able to use professional management 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**

Management Accounting reflects the strategic role of performance management as a discipline for planning and controlling performance so that strategic objectives can be set, monitored and controlled. It recognises the impact of external factors on strategic management issues and covers the risks these factors present and how they can be measured and managed.

The course is designed to develop and deepen candidates’ capability to provide information and decision support to management in operational and strategic contexts with a focus on linking costing, management accounting and quantitative methods to critical success factors and operational strategic objectives whether financial, operational or with a social purpose. Candidates are expected to be capable of analyzing financial and non-financial data and information to support management decisions.

**Objectives**

The objectives of the course are to:

1. highlight importance of performance management in achieving corporate objective
2. outline apply performance measurement techniques.
3. explain performance management approaches
4. describe the budget and budgetary control process
5. explain standard costing and variance analysis
6. highlight the modern management accounting techniques
7. outline decision making processes under risk and uncertainty
8. discuss the sources of performance management information.
9. calculate suitable non-financial performance measures for a business from a given data and information.
10. Describe the relevant cost concept to short term management decisions;

**Learning outcomes**

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

1. explain at 2 differences between strategic, tactical and operational planning and control
2. discuss at least 3 strategic planning process in a business enterprise;
3. explain at least 2 informational needs of management for strategic, tactical and operational management;
4. discuss 3 potential conflict that may arise between strategic objectives and short-term decisions;
5. discuss at least 3 budgetary improvement techniques;
6. explain at least 3 risk mitigation techniques in business decision making.

**Course contents**

Concept of strategic management. Modern management accounting techniques. Performance analysis. Short-run Decision Making: Decision to drop a product line, Make or Buy Decision, Acceptance or Rejection of a Special Order. Optimal Product Mix Decision. Advanced Variance Analysis. Performance Management reports that reconcile actual and standards. Sales, price and volume variances, Materials usage and price variances. Variable overhead expenditure and efficiency variances. Fixed overhead volume. Capacity and efficiency variances. Material mix and yield variances. Sales mix and quantity variances. Planning and operational variances. Budgetary Control System. Flexible budgeting vis-à-vis traditional budgeting system. Alternative approaches to budgeting including incremental budgeting, zero-based budgeting, activity-based budgeting and rolling budgets. Advanced Decision-making and decision support: Short-term and Long-term decisions. Risk Analysis. Strategic models and performance management. Information systems and performance management.

**Minimum Academic Standards**

As prescribed in CCMAS

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK- ENT 304: Principles of Deposit Insurance (2 Units E: LH 30)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled and knowledgeable in Principles of Deposit Insurance, 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship 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 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**

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

1. discuss types deposit insurance schemes in Nigeria;
2. differentiate the types of mandate, powers and governance of the Nigeria deposit insurance corporation;
3. explain the 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. discuss 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 BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK- ENT 305 Practice of Deposit Insurance (2 Units E: LH 30)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled, knowledgeable in teaching Practice of Deposit Insurance who are ethically and morally sound and involved in the design, teaching, management and maintenance of treasuries in both public and private sectors of Nigeria is in concurrence with BUK’s mission to address African developmental challenges in producing Entrepreneurship graduates. Relevance is seen in Entrepreneurship graduates from BUK being able to use accounting ethics, knowledge and skills for fostering developments in teaching, the profession and management of faculties, institutions and treasuries in public and private sectors of the Nigerian economy and beyond.

**Overview**

This course is designed to introduce the students to the basic knowledge of Deposit Insurance System (DIS) services in Nigeria and around the world. In addition, the course will expose the students on the rationale behind the establishment of DIS and how the Nigeria Deposit Insurance Corporation (NDIC) operates.

**Objectives**

The objectives of the course are to:

1. describe the practice of Deposit Insurance Scheme (DIS) in Nigeria and the rationale for the establishment of the Deposit Insurance Scheme;
2. describe the mandate, functions and public policy objectives of the NDIC;
3. describe the supervisory activities of the NDIC and accompanying changes;
4. describe the recent developments in banking supervision and the legal framework for Deposit Insurance Scheme (DIS) in Nigeria;
5. highlight the factors determining Deposit Insurance Scheme (DIS) coverage level adequacy in Nigeria;
6. describe the level of compliance of the IADI core principles by the NDIC;
7. describe the differential premium assessment system of the NDIC and its fund investment policy;
8. highlight bank failure resolution options of the NDIC; and
9. compare and contrast deposit insurance practices in Nigeria with other selected countries.

**Learning Outcomes**

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

1. explain at least 3 practices of Deposit Insurance Scheme (DIS) in Nigeria and the rationale for the establishment of the Deposit Insurance Scheme;
2. discuss at least 3 of the mandate, functions and public policy objectives of the NDIC;
3. mention at least 3 supervisory activities of the NDIC;
4. mention at least 5 factors determining Deposit Insurance Scheme (DIS) coverage level adequacy in Nigeria;
5. explain at least 3 level of compliance of the IADI core principles by the NDIC;
6. discuss at least 3 differential premium assessment system of the NDIC and its fund investment policy;
7. explain at least 3 reasons for bank failure resolution options of the NDIC;

**Course Contents**

The practice of Deposit Insurance Scheme (DIS) in Nigeria. The rationale for the establishment of the Deposit Insurance Scheme. The design and structure of the Nigerian Deposit Insurance Corporation (NDIC). The public policy objectives of the corporation.The mandate and functions of the corporation.The supervisory activities of the corporation and accompanying changes. The recent developments in banking supervision. The legal framework for Deposit Insurance Scheme (DIS) in Nigeria. Factors determining Deposit Insurance Scheme (DIS) coverage level adequacy in Nigeria. The level of compliance of the IADI core principles by the corporation. Sources of funding and fund management. Differential premium assessment system of the corporation. The Fund investment policy of the corporation, various public awareness (PA) initiatives and policy of the corporation. Bank failure resolution options of the corporation. NDIC collaboration with other stakeholders. Compare and contrast deposit insurance practices in Nigeria with other selected countries.

**Minimum Academic Standards**

As prescribed in CCMAS

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 401: RURAL FINANCE (2 Units E: 15; LH 30)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled, knowledgeable and capable of developing their skills for analyzing a variety of decision problems facing today’s financial managers and professionals in Nigeria is in concurrence with BUK’s mission to address African developmental challenges in producing Entrepreneurship Graduates.

Relevance is seen in Entrepreneurship Graduates from BUK being able to prepare, analyze, and use financial statements; to conduct financial ratio analysis; to calculate financial and operating leverages; to prepare cash budgets; to create sinking funds and evaluate loan and mortgage repayment schedules; to define the concepts of cooperative and rural financing and other terminologies, understand the overview, benefits, paradigm and approaches to rural finance*,* explain Nigerian rural finance system, savings mechanism and objectives of rural finance, distinguish different investment appraisal techniques and time value of money, understand cooperative banking, structure and problems of loan repayment and explain rural financial institutions and rural development programmes in Nigeria, and the concept of village savings and loans (VSL).

**Overview**

This course presents the theory and practice of rural financing, define the concepts of cooperative and rural financing and other terminologies, understand the overview, benefits, paradigm and approaches to rural finance*,* explain Nigerian rural finance system, savings mechanism and objectives of rural finance.

The course distinguishes different investment appraisal techniques and time value of money, understand cooperative banking, structure and problems of loan repayment and explain rural financial institutions and rural development programmes in Nigeria, and the concept of village savings and loans (VSL).

**Objectives**

The objectives of the course are to:

1. examine the concepts of cooperative and rural financing and other terminologies,
2. explain the benefits, paradigm and approaches to rural finance.
3. explain the role of Nigerian rural finance system,
4. describe how to integrate savings mechanism and objectives of rural finance,
5. distinguishes different investment appraisal techniques and time value of money.
6. explain the cooperative banking,
7. explain the structure and problems of loan repayment and explain rural financial institutions and rural development programmes in Nigeria.
8. explain the concept of village savings and loans (VSL).

**Learning Outcomes**

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

1. Identify 3 concepts of cooperative and rural financing and other terminologies;
2. List 5 benefits, paradigm and approaches to rural finance;
3. explain 3 roles of Nigerian rural finance system;
4. list 3 ways on how to integrate savings mechanism and objectives of rural finance;
5. explain 3 ways to distinguish different investment appraisal techniques and time value of money;
6. identify 3 objectives of cooperative banking,
7. explain at least 3 structures and problems of loan repayment and explain rural financial institutions and rural development programmes in Nigeria.
8. Explain at least 2 concepts of village savings and loans (VSL).

**Course Contents**

Define the concepts of cooperative and rural financing and other terminologies, understand the overview, benefits, paradigm and approaches to rural finance*,* explain Nigerian rural finance system, savings mechanism and objectives of rural finance, distinguish different investment appraisal techniques and time value of money, understand cooperative banking, structure and problems of loan repayment and explain rural financial institutions and rural development programmes in Nigeria, and the concept of village savings and loans (VSL).

**Minimum Academic Standards**

As prescribed in CCMAS

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC BUSINESS ADMINISTRATION**

**BUK-ENT 402: PRINCIPLES OF ISLAMIC FINANCE (2 Units C: 15; LH 30)**

**Senate Approved Relevance**

Entrepreneurship Graduates who are highly skilled and knowledgeable in alternative a financial system which is found adequate for solving problems facing today’s conventional financial system in Nigeria which corresponds with BUK’s mission to address African developmental challenges in producing Entrepreneurship graduates, with Islamic Finance background to prepare, analyze, and use Shariah compliant financial tools; analysis with Islamic risk perspectives and financial options; and Shariah compliant financial instruments.

**Overview**

The development of Islamic finance theory and practice establishes an urgent need to understand how enterprises are being influenced by and adapted in an Islamic way, and how its economic system is organized and the philosophy underpinning the system.

The interests on Islamic finance have been growing for the past five decades; however, the development of Islamic finance is still at early stages. This course provides the platform to appreciate the preliminary theory of Islamic finance, and to explain the nature of Islamic finance practice in Islamic institutions.

**Objectives**

The objectives of the Course are to:

1. explain the philosophical foundation of Islamic economics,
2. state the principles for Islamic finance
3. understand the standardization of Islamic financing practices globally
4. state the characteristics and objectives of Sharia,
5. explain the ethics for Islamic finance professionals,
6. outline the Islamic financial instruments,
7. outline the principles of Islamic finance contract,
8. explain risk management and Takaful (Islamic Insurance),
9. describe capital market and project appraisal in Islam,
10. explain Sukuk (Islamic investment certificate) issuance, and
11. describe the regulatory framework for non-Interest financial intermediation in Nigeria.

**Learning outcomes**

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

1. identify 4 philosophical foundations of Islamic economics,
2. state at least 5 principles of Islamic finance
3. state at least 4 the characteristics and objectives of Sharia,
4. explain at least 5 ethics for Islamic finance professionals,
5. explain at least 5 principles of Takaful (Islamic Insurance),
6. explain at least 3 principles of Islamic finance contract
7. expatiate on at least 3 instruments of capital market and project appraisal in Islam,
8. explain at least 5 Sukuk (Islamic investment certificate) issuance, and
9. expatiate on at least 5 roles of the regulatory framework for non-Interest financial intermediation in Nigeria.

**Course Contents**

Characteristics and objectives of Shariah, philosophical foundation of Islamic economics, etiquettes of Islamic finance, ethics of Islamic finance professional, Islamic financial instruments: equity/sales and contract supporting transactions, risk management and Takaful. Capital market and projects appraisals in Islam, the concept of time value of money in Islam, project appraisal in Islam, Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI). Code of ethics for Islamic accountants and auditor. General Principles in Islamic Finance contracts. Trade based Financing contracts; Partnership based financing contracts. Leased based financing contracts. Treasury operations in Islamic banks, Islamic bond (Sukuk). Islamic Insurance (Takaful). Islamic Social Finance. Regulation and global standard setting bodies in Islamic finance. Type of account in Islamic banks-wadia, Qard, Mudaraba savings accounts. SUKUK issuers and regulatory frame for non – interest financial intermediation in Nigeria.

**Minimum Academic Standards**

As prescribed in CCMAS

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC BUSINESS ADMINISTRATION**

**BUK-BUA 403: CORPORATE & INNOVATIVE FINANCE (2 Units C: 15; LH 30)**

**(2 UNITS)**

**Senate-approved relevance**

Entrepreneurship Graduates who are highly skilled, knowledgeable and capable of developing their skills for analyzing a variety of decision problems facing today’s financial managers and professionals in Nigeria is in concurrence with BUK’s mission to address African developmental challenges in producing accounting graduates.

Relevance is seen in Entrepreneurship Graduates from BUK being able to prepare, analyze, and use financial statements; to conduct financial ratio analysis; to calculate financial and operating leverages; to prepare cash budgets; to create sinking funds and evaluate loan and mortgage repayment schedules; to determine the cost of capital; to evaluate net present values, rates of return, and break-even points for various types of capital investments; to analyze investment payoffs and risks; to evaluate stocks and bonds; to manage stock and bond portfolios; and to evaluate put and call stock options and many more.

**Overview**

This course presents the theory and practice of financial management and financial analysis, emphasizing on Nigerian financial system, working management, how to analyze the impacts of financial decisions related to financial statement analysis, cash budgeting, and cost of capital determination, capital budgeting, and capital structure choices.

The course covers a variety of contemporary topics: valuation of securities, portfolio theory and analysis, derivatives, capital market efficiency, financial technology, evolution and modern development such as crypto, bitcoin, e- wallets, e-Naira and the like.

**Objectives**

The objectives of the course are to:

1. examine modern financial system.
2. explain the operations of money and capital markets in Nigeria.
3. explain the role of regulatory and supervisory financial institutions in Nigeria.
4. expose how to integrate and link key financial statements and ratios into a financial decision.
5. explain the various cost of capital and the WACC.
6. identify cash budgeting. cost of capital and profit, break even, and leverage
7. outline the valuation of securities.
8. examine portfolio theory and analysis.
9. examine dividend policy and internal financing
10. expatiate on capital market efficiency and the Nigerian capital market
11. describe financial technology and other e-wallets.

**Learning outcomes**

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

1. identify at least 4 key finance terms and concepts used in financial analysis.
2. Identify 3 main components of modern financial system.
3. Identify 2 differences between money and capital market instruments in Nigeria.
4. Explain 3 roles of financial statements and ratios in a financial decision making.
5. explain at least 3 types of cost of capital and the WACC.
6. perform at least 3 operations relating to cash budgeting. cost of capital and profit, break even, and leverage
7. apply at least 3 techniques to test capital budgeting evaluations.
8. Identify at 3 measures of valuation of securities.
9. List at least 5 factors affecting dividend policy of a company.
10. Expatiate on 3 types of capital market efficiency and the Nigerian capital market
11. identify at least 3 advantages of financial technology and other e-wallets.

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**Course Contents**

The nature, scope and purpose of Financial Management; Introduction to Nigerian Financial System, Sources and costs of short, medium and long-term finance; sources and problems of new financing, capital budgeting; management of working capital, Analysis and interpretation of basic financial statements; business mergers and take-over’s; determinants and implications of dividend policy, valuation of securities, assets and enterprises, Risks of Finance and methods of avoiding them, Banking systems and industrial finance, Mortgage Finance, Portfolio Management, Capital Structure of Nigerian firms. Financial technology, evolution and modern development such as crypto, bitcoin, e- wallets, e – Naira and the like.

**Minimum Academic Standards**

As prescribed in CCMAS

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**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 404: MARKETING MANAGEMENT (2 Units C: 15; LH 30)**

**Senate-approved relevance**

Entrepreneurship graduates who are highly skilled, knowledgeable in teaching Marketing Management are professionally and morally sound. They are equally involved in the design, teaching, 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship graduates from BUK being able to use professional marketing 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**

Marketing Management refers to the control and operations of various marketing activities and the people involved in those activities, such as managers, marketing management professionals, contractors, and more. Relevant actives often include: setting goals and developing marketing strategies, performing market research, devising marketing campaigns, identifying a company’s target market, managing content on various channels (e.g., social media, email marketing, etc.) and across different mediums (e.g., copy, images and videos and podcasts) and execution of marketing strategies and marketing plans.

The course is designed to develop and deepen candidates’ capability to handle issues to do with application of the fundamental principles of management to the Marketing Function, the Organization, Planning, Control and Co-ordination of the Marketing Function, Organization of the Marketing Plan, Co-ordination and interaction of the whole marketing function (Product, Physical Distribution, Pricing and Promotion), Marketing and Social Responsibility, Consumer Behaviour, etc.

**Objectives**

The objectives of the course are to:

1. highlight the application of the fundamental principles of management to the Marketing Function
2. explain the organization, planning, control and co-ordination of the marketing functions;
3. appreciate the Organization of the Marketing Plan, Co-ordination and interaction of the whole marketing function (Product, Physical Distribution, Pricing and Promotion);
4. expatiate on buyer/consumer behaviour and strategies of handling that;
5. discuss marketing and Social Responsibility.

**Learning Outcomes**

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

1. state at least 3 applications of the fundamental principles of management to the Marketing Function;
2. identify at least 3 ways to analyze the Organization, Planning, Control and Co-ordination of the Marketing Function;
3. explain at least 5 challenges of marketing new products in the face of global competition;
4. explain at least 3 strategies for communicating their new products to existing and new markets thereby creating early mover advantage.
5. identify at least 3 ways of Marketing and Social Responsibility

**Course Contents**

Application of the fundamental principles of management to the Marketing Function, the Organization, Planning, Control and Co-ordination of the Marketing Function, Organization of the Marketing Plan, Co-ordination and interaction of the whole marketing function (Product, Physical Distribution, Pricing and Promotion), Marketing and Social Responsibility, Consumer Behaviour, etc.

**Minimum Academic Standards**

As prescribed in CCMAS

**BAYERO UNIVERSITY, KANO**

**FACULTY OF MANAGEMENT SCIENCES**

**DEPARTMENT OF BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP**

**BSC ENTREPRENEURSHIP**

**BUK-ENT 405: RESEARCH PROJECT**

**Senate-approved relevance**

Entrepreneurship graduates who are highly skilled, knowledgeable in teaching Research are professionally and morally sound. They are equally involved in the design, teaching, 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 Entrepreneurship graduates. Relevance is seen in Entrepreneurship graduates from BUK being able to use professional research 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**

Research project offers a systematic package into the theoretical as well as practical aspects of conducting research. This course aims to practicalize the basic ideas, concepts and principles of research methodology, the problem, methods of research, preparation of research instruments designed to arrive at exact analysis and interpretation of data.

This course is designed to provide the essential tools of research, the research process, its design, methods and methodology for research students. In addition, it covers development skills related to research activities.

**Objectives**

The objectives of the course are to:

1. describe the meaning and types of research in Business Administration;
2. explain the process of the research design;
3. differentiate between qualitative and quantitative research
4. describe the development of research hypothesis
5. outline data collection and sampling designs
6. describe the role research literature in the development of knowledge and business industry;
7. develop personal skills for research activity.

**Learning outcomes**

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

1. list at least 3 types of research in Entrepreneurship,
2. explain at least 3 differences between qualitative, quantitative and mixed research
3. describe at least 2 process of hypothesis development
4. explain at least 2 methods of data collection
5. explain at least 3 types of research designs in Entrepreneurship,
6. explain at least 2 types of sample and sampling techniques
7. explain at least 3 processes involved in writing a research proposal

**Course Contents**

The project is undertaken during the second semester in the fourth year of study and is equivalent to one course unit. This is a systematic field research on a current topic approved by a project supervisor. A satisfactory report of reasonable and acceptable length and quality must be completed and marked by the supervisor(s). The project shall be graded independently out of a maximum of 100 marks.

**Minimum Academic Standards**

As prescribed in CCMAS