

**NATIONAL BOARD FOR TECHNICAL EDUCATION  
Plot B, Bida Road, P.M.B. 2239, Kaduna, Nigeria**



**NATIONAL BUSINESS CERTIFICATE**

**AND**

**ADVANCED NATIONAL BUSINESS CERTIFICATE**

**CURRICULUM AND MOUDULE SPECIFICATIONS**

**IN**

**BUSINESS STUDIES**

**2008**

## **GENERAL INFORMATION**

### **AIM**

To give training and impart the necessary skills leading to the production of skilled personnel that can fit into the office of any organisation as computer operators in word processing, accounting clerks, etc. and self-reliant entrepreneurs.

### **ENTRY QUALIFICATIONS**

#### **National Business Programme**

Candidates must not be less than 14 years of age and should have successfully completed three years of Junior Secondary education or its equivalent. Special consideration may be given to sponsored candidates with lower academic qualifications who hold other certificates and are capable of benefiting from the programme.

#### **Advanced National Business Programme**

Candidates should possess the National Business Certificate or its equivalent and should have had a minimum of two years post qualification cognate industrial experience.

### **The Curriculum**

The Curriculum of each programme is broadly divided into three components:

- a. General Education, which accounts for 30% of the total hours required for the programme.
- b. Trade Theory, Trade Practice and Related Studies which account for 65% and,
- c. Supervised Industrial Training/Work Experience, which accounts for about 5% of the total hours required for the programme. This component of the course, which may be taken in industry or in college production unit, is compulsory for the full-time students.

### **Unit Course/Modules**

A Course/Module is defined as a body of knowledge and skills capable of being utilized on its own or as a foundation or pre-requisite knowledge for more advanced work in the same or other fields of study. Each trade when successfully completed can be used for employment purposes.

The Curriculum has options for Word Processing and financial Accounting

### Behavioural Objectives

These are educational objectives, which identify precisely the type of behaviour a student should exhibit at the end of a course/module or programme. Two types of behavioural objectives have been used in the curriculum. They are:

- a. General Objectives
- b. Specific Learning Outcomes

General objectives are concise but general statements of the behaviour of the students on completion of a unit of week such as understanding the principles and application in:

- a Speed and Accuracy in Keyboarding
- b Various means of Office communications in Office Practice
- c Preparation of Partnership Accounts in Financial Accounting
- d Understanding Assets and Liabilities in Auditing.

Specific learning outcomes are concise statements of the specific behaviour expressed in units of discrete practical tasks and related knowledge the students should demonstrate as a result of the educational process to ascertain that the general objectives of course/programme have been achieved. They are more discrete and quantitative expressions of the scope of the tasks contained in a teaching unit.

### General Education in Technical Colleges

The General Education component of the curriculum aims at providing the trainee with knowledge in critical subjects like English Language, Mathematics, Biology, Entrepreneurial Studies, Computer studies, etc. to enhance the understanding of trade and their application and as a foundation for post-secondary education for the above average trainee. It is hoped that trainees who successfully complete their training may be able to compete with their secondary school counterparts for direct entry into Universities, Polytechnics, and Colleges of Education to pursue Business related courses.

## **National Certification**

The NBC and ANBC programmes are run by Technical Colleges and other Business Institutions accredited by N.B.T.E. NABTEB conducts the final National examination and awards certificates.

Trainees who successfully complete all the courses/modules specified in the curriculum table and passed the National examinations in the trade will be awarded one of the following certificates:

<b>S/NO</b>	<b>LEVEL</b>	<b>CERTIFICATE</b>
	Business Programme	
1.	NBC	National Business Certificate
2.	ANBC	Advanced National Business Certificate

## **Evaluation of Programme/Module**

For the programme to achieve its objectives, any course started at the beginning of a term must terminate at the end of the term.

Instructors should therefore devise methods of accurately assessing the trainees to enable them give the student's final grades at the end of the term. A national examination will be taken by all students who have successfully completed their modules. The final award will be based on the aggregate of the scores attained in the course work and the national examination.

## CURRICULUM TABLE

### WORD PROCESSING OPTION

<b>Subject Code</b>	<b>Subject Title</b>	<b>Contact Hours</b>
CWP 11	Word Processing I (25 w.a.m.)	90
CWP 12	Word Processing II (30 w.a.m.)	90
CWP 13	Word Processing III (35 w.a.m.)	90
COP 11	Office Practice	60
CCO 14	Commerce	60
CBM 11	Entrepreneurship	60
	<b>TOTAL</b>	

<b>Subject Code</b>	<b>Subject Title</b>	<b>Contact Hours</b>
ASD 22	Secretarial Duties	60
AWP 21	Word Processing IV (50 w.a.m.)	90
COA 23	Office Administration	60
CEN 20	English and Economics	60
CBM 21	Entrepreneurship	60
	<b>TOTAL</b>	

**FINANCIAL ACCOUNTING OPTION**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Contact Hours</b>
CFA 11	Financial Accounting	60
CFA 12	Financial Accounting	60
CFA 13	Financial Accounting	60
COP 11	Office Practice	60
CCO 14	Commerce	60
CBM 11	Entrepreneurship	60
	Introduction to Computer	60
	<b>TOTAL</b>	

<b>Subject Code</b>	<b>Subject Title</b>	<b>Contact Hours</b>
CFA 27	Financial Accounting	60
CCA 28	Elements of Cost Accounting	90
CAU 29	Auditing	60
CES 30	Business Statistics	60
COA 23	Office Administration	60
CEN 20	English and Economics	60
CBM 21	Entrepreneurship	60
	<b>TOTAL</b>	

CURRICULUM TABLE AND COURSE HOURS/WEEK  
PROGRAMME: NATIONAL BUSINESS CERTIFICATE

Module Code	MODULE	YEAR 1						YEAR 2						YEAR 3						TOTAL HOURS
		Term 1		Term 2		Term 3		Term 1		Term 2		Term3		Term 1		Term 2		Term 3		
		T	P	T	P	T	P	T	P	T	P	T	P	T	P	T	P	T	P	
<b>CMA 12-15</b>	MATHEMATICS	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	216
<b>CEN 11-17</b>	ENGLISH	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	216
<b>CEC 11-13</b>	ECONOMICS	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	216
<b>ICT 11-15</b>	COMPUTER	-	-	-	-	-	-	1	2	1	2	1	2	1	2	1	2	-	-	180
<b>CBM 11</b>	ENTERPRENUES HIP	-	-	-	-	-	-	2	-	2	-	2	-	-	-	-	-	-	-	72
<b>CWP 11</b>	Word Processing I (25 w.a.m.)	1	5	1	5	1	5	1	5	1	5	1	5	1	5	1	5	1	5	90
CWP12	Word Processing II (30 w.a.m.)	1	5	1	5	1	5	1	5	1	5	1	5	1	5	1	5	1	5	90
CWP13	Word Processing III (35 w.a.m.)	1	5	1	5	1	5	1	5	1	5	1	5	1	5	1	5	1	5	90
COP11	Office Practice		2		2		2		2		2		2		2		2		2	60
CCO11	Commerce	2		2		2		2		2		2		2		2		2		60
<b>CFA11</b>	Financial Accounting	2		2		2		2		2		2		2		2		2		60
CFA12	Financial Accounting	2		2		2		2		2		2		2		2		2		60
CFA 13	Financial Accounting	2		2		2		2		2		2		2		2		2		60
COP 12	Office Practice	2		2		2		2		2		2		2		2		2		60
CCO 12	Commerce	2		2		2		2		2		2		2		2		2		60

CURRICULUM TABLE AND COURSE HOURS/WEEK  
PROGRAMME: ADVANCED NATIONAL BUSINESS CERTIFICATE

Module Code	MODULE	YEAR I						TOTAL HOURS
		Term 1		Term 2		Term 3		
Module Code	MODULE	T	P	T	P	T	P	TOTAL HOURS
CMA20	MATHEMATICS	3	-	3	-	2	-	108
CEN20	ENGLISH LANGUAGE	1	-	1	-	1	-	36
CEC20	ECONOMIC	2	-	2	-	2	-	72
CSD 21	Secretarial Duties	1	5	1	5	1	5	60
CWP 21	Word Processing IV (50 w.a.m.)	1	5	1	5	1	5	90
COA 21	Office Administration	2		2		2	1	60
CEN 20	English and Economics	2		2		2	1	60
CBM 21	Entrepreneurship	2		2		2	1	60
CFA 27	Financial Accounting	2		2		2	1	60
CCA 28	Elements of Cost Accounting	1	5	1	5	1	5	90
CAU 29	Auditing	2		2		2	1	60
CES 30	Business Statistics	2		2		2	1	60
COA 23	Office Administration	2		2		2	1	60
CEN 20	English and Economics	2		2		2	1	60
CBM 21	Entrepreneurship	2		2		2	1	60



**PROGRAMME: NBC BUSINESS STUDIES**

**MODULE: CWP 11 WORD PROCESSING I (25 w.a.m.)**

**DURATION: 90 HOURS**

**GOAL:** This module is designed to enable the student master the keyboard and its functions, and carry out efficiently and effectively various word-processing assignments at a minimum rate of 25 words per minute within a specified period, passages not below 1.2 syllabic intensity with 98% accuracy

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should be able to:

- 1.0 Know the names and functions of the computer and its parts
- 2.0 Know how to take care of computers
- 3.0 Understand the preparatory steps for keyboarding
- 4.0 Understand the keyboard and how to master it
- 5.0 Understand various line spacing
- 6.0 Know proper deletion/correcting techniques
- 7.0 Know the different sizes of paper
- 8.0 Know how to print
- 9.0 Know the correct spacing after punctuation marks
- 10.0 Know how to develop speed using appropriate drills.

<b>PROGRAMME: NBC BUSINESS STUDIES</b>			
<b>MODULE: WORD PROCESSING I (25 w.a.m.)</b>		<b>COURSE CODE: CWP 11</b>	<b>CONTACT HRS: 90</b>
<b>COURSE SPECIFICATION: Theoretical Contents:</b>			
<b>General Objective: 1.0 : Know the names and functions of the computer and its parts</b>			
<b>Week</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
1 & 2	<b>Parts of Computer</b> 1.1 Define computer 1.2 List and explain computer component parts 1.3 State the functions of a computer	- Explain what a computer is. - Discuss the various parts of a computer - Discuss the functions of computer	<ul style="list-style-type: none"> <li>• Computer and accessories</li> <li>• Textbooks</li> <li>• Chalkboard</li> <li>• Projector</li> <li>• Lesson plan</li> </ul>
<b>General Objective: 2.0 : Know how to take care of computers</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Care of the Computer</b> 2.1 Describe the proper manner of carrying a computer 2.2 Explain how to keep a computer dust free <b>2.3</b> Explain how to report technical faults in a computer promptly	- Demonstrate to carry a computer  - Demonstrate how to keep a computer dust free	<ul style="list-style-type: none"> <li>• Computers</li> <li>• Duster</li> <li>• Dust covers</li> </ul>
<b>General Objective: 3.0 : Understand the preparatory steps for keyboarding</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Preparation for keyboarding</b> 3.1 Explain how to connect the computer cables 3.2 Explain how to boot the Computer 3.3 Explain correct sitting position before keyboarding with fingers well curved on the home keys 3.4 Explain how to set the left and right margins	- Demonstrate how to connect the computer cables  - Demonstrate how to boot computer - Demonstrate correct sitting position for keyboarding  - Demonstrate how to set margins	<ul style="list-style-type: none"> <li>• Computer and accessories</li> <li>• Computer cables</li> <li>• Chalkboard</li> </ul>
<b>General Objective: 4.0: Understand the keyboard and how to master it</b>			

	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Learning the Keyboard</b>		
4.1	Explain how to type using guide keys and guide fingers	- Demonstrate how to type using guide keys	• Computer • Textbooks
4.2	Explain how to type with home keys	- Demonstrate how to type with home keys	
4.3	Explain how to use the shift key, shift lock and arrow keys	- Demonstrate how to use the shift key, shift lock and arrow keys	
4.4	Illustrate how to type alphabetic sentences – one line sentence drills	- Demonstrate how to type alphabetic sentences using one line sentence drills	
<b>General Objective: 5.0 : Understand various line spacing</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Line Spacing</b>		
5.1	Explain or identify the line space menu	- Explain the location of the line space menu	• Computer • Textbooks
5.2	Type varied materials in single line, double line, or treble line spacing	- Demonstrate	
<b>General Objective: 6.0 : Know proper deletion/correction techniques</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Deletion/Correction Techniques</b>		
6.1	Identify deletion and correction keys	- Demonstrate the use of these keys	• Computer
<b>General Objective: 7.0 : Know the different sizes of paper</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Sizes of Paper</b>		
7.1	Explain the various sizes of paper	- Differentiate various sizes of paper	• Sample of paper sizes • Sample of different types of paper
7.2	Explain how to select the appropriate papers for given jobs	- Discuss how to select appropriate papers for given jobs	

<b>General Objective: 8.0 : Know how to print</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Printing</b>			
8.1	Explain how to install a printer	<ul style="list-style-type: none"> <li>- Demonstrate how to install a printer</li> <li>- Discuss the printing process</li> <li>- Explain how to print on a letter head/memo</li> </ul>	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Printer</li> </ul>
8.2	Illustrate the printing process		
8.3	Explain how to print		
<b>General Objective: 9.0 : Know correct spacing after each punctuation mark</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Punctuation Signs and Spacing</b>			
9.1	Explain the various types of punctuation marks and correct spacing	<ul style="list-style-type: none"> <li>- Describe the punctuation marks and correct spacing</li> </ul>	<ul style="list-style-type: none"> <li>• Computer</li> </ul>
<b>General Objective: 10.0: Know how to develop speed using appropriate drills.</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Develop Speed</b>			
10.1	Define speed development	<ul style="list-style-type: none"> <li>- Explain speed development</li> <li>- Demonstrate how to type graduated speed drills within a given time</li> </ul>	<ul style="list-style-type: none"> <li>• Computer</li> </ul>
10.2	Explain how to type graduated speed drills within a given time		

**PROGRAMME: NBC BUSINESS STUDIES**

**MODULE: CWP 12 WORD PROCESSING II (30 w.a.m.)**

**DURATION: 90 HOURS**

**GOAL:** This module is designed to enable the student master the keyboard and its functions, and carry out effectively and efficiently various word-processing assignments at a minimum rate of 30 words per minute within a specified period, passages not below 1.2 syllabic intensity with 98% accuracy

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should be able to:

- 1.0 Know how to divide words at line-ends
- 2.0 Know various types of paragraphs and how to number them
- 3.0 Know various types of headings
- 4.0 Understand printers' correction signs, standard abbreviations and proof reading
- 5.0 Know how to word-process manuscripts
- 6.0 Know how to type business letters
- 7.0 Know how to type personal letters
- 8.0 Know how to type official letters
- 9.0 Know how to address envelopes
- 10.0 Understand how to develop speed and accuracy

<b>PROGRAMME:</b>		<b>NBC BUSINESS STUDIES</b>	
<b>MODULE: WORD PROCESSING II</b>		<b>COURSE CODE:</b> CWP 12	<b>CONTACT HOURS:</b> 90
<b>COURSE SPECIFICATION: Theoretical Contents:</b>			
<b>General Objective: 1.0 : Know how to divide words at line-ends</b>			
<b>Week</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Line-end Division of Words</b>		
	1.1 Explain the rules for line ends division of words	- Discuss the rules for line ends division of words	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Chalkboard</li> </ul>
	1.2 Type given jobs dividing words correctly at line-ends	- Explain how to type given tasks correctly	
<b>General Objective: 2.0 : Know various types of paragraphs and how to number them</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Types of Paragraph</b>		
	2.1 Explain various types of paragraphs	- Discuss various types of paragraphs	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Chalkboard</li> </ul>
	2.2 Illustrate how to type : a. blocked paragraph b. indented paragraph c. hanging paragraph d. numbered paragraph	- Discuss how to type and number paragraphs	
	2.3 Illustrate how to type and number paragraphs when appropriate a) Cardinal (Arabic) b) Letters of the alphabet C) Small Roman Numerals d) Capital Roman Numerals		

<b>General Objective: 3.0 : Know various types of headings</b>		
<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Types of headings</b>		
3.1 Explain different types of headings	- Discuss different types of headings	<ul style="list-style-type: none"> <li>• Charts</li> <li>• Computer</li> <li>• Chalkboard</li> </ul>
3.2 Illustrate and type given display jobs using appropriate headings		
<b>General Objective: 4.0 : Understand simple printers' abbreviation signs, standard abbreviations and proof reading</b>		
<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Printers' Correction Signs and Abbreviations</b>		
4.1 Explain the importance of printers' abbreviation signs and standard abbreviations	- Discuss the importance of abbreviations	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Chart of printers signs</li> </ul>
4.2 Type given jobs in which printers' correction signs, standard abbreviations have been incorporated	- Demonstrate how to type jobs incorporating corrections	
4.3 Type jobs containing standard abbreviations	- Discuss the importance of proof-reading	
4.4 State the importance of proof-reading		
<b>General Objective: 5.0 : Know how to type manuscripts</b>		
<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Manuscript</b>		
5.1 Define manuscripts	- Discuss the meaning of manuscripts	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Sample manuscripts</li> </ul>
5.2 Illustrate how to type manuscript with correction signs	- Demonstrate how to type manuscript with correction signs	

<b>General Objective: 6.0 : Know how to type business letters</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Business Letters</b>			
6.1	Define business letters	<ul style="list-style-type: none"> <li>- Explain the meaning of business letters</li> <li>- Enumerate the essential parts of a business letter</li> </ul>	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Sample letters</li> <li>• Textbooks</li> </ul>
6.2	Identify essential parts of a business letter		
6.3	Illustrate various layouts of a business letter e.g. fully-blocked and semi-blocked		
<b>General Objective: 7.0 : Know how to type personal letters</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Personal Letters</b>			
7.1	Define personal letter	<ul style="list-style-type: none"> <li>- Discuss the meaning of personal letter</li> <li>- Illustrate and type personal letters correctly</li> </ul>	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Sample letters</li> </ul>
7.2	Identify the correct layout of a personal letter		
<b>General Objective: 8.0 : Know how to type official letters</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Official Letters</b>			
8.1	Define official letters	<ul style="list-style-type: none"> <li>- Explain official letters</li> <li>- Discuss the various parts of an official letter</li> <li>- Demonstrate the correct layout of official letters</li> </ul>	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Sample letters</li> <li>• Textbooks</li> </ul>
8.2	Identify the various parts of an official letter		
8.3	Identify the correct layout of official letters		
8.4	Illustrate how to type official letters, correctly.		



<b>General Objective: 9.0 : Know how to address an envelope</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Envelopes</b>		<ul style="list-style-type: none"> <li>- Describe and show various types of envelopes</li> <li>- Demonstrate how to address an envelope</li> </ul>	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Sample envelopes</li> </ul>
9.1	Identify various sizes and types of envelopes		
9.2	Illustrate how to address an envelope		
<b>General Objective: 10.0 : Understand how to develop speed and accuracy</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Speed and Accuracy</b>		<ul style="list-style-type: none"> <li>- Explain the need for speed and accuracy</li> <li>- Demonstrate how to develop speed and accuracy</li> </ul>	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Textbooks</li> </ul>
10.1	<p>Type straight copy material of 1.20 syllabic intensity at the rate of 30 words per minute for 10 minutes with 98% accuracy using the following techniques:</p> <ul style="list-style-type: none"> <li>i) 1 + 02 minute speed forcing drills</li> <li>ii) short sentence drills</li> <li>iii) alternative finger sentence drills</li> <li>iv) Alternative sentence drills, etc.</li> </ul>		

**PROGRAMME: NBC BUSINESS STUDIES**

**MODULE: CWP 13 WORD PROCESSING III (35 w.a.m.)**

**DURATION: 90 HOURS**

**GOAL:** This module is designed to enable the student master the keyboard and its functions, and carry out effectively and efficiently various word-processing assignments at a minimum rate of 35 words per minute within a specified period, passages not below 1.2 syllabic intensity with 98% accuracy

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should be able to:

- 1.0 Know how to prepare memo form.
- 2.0 Know how to type tabular tasks using various methods
- 3.0 Know how to type postcards
- 4.0 Understand various display methods
- 5.0 Know how to type combination signs and special characters
- 6.0 Know how to type matters in connection to meetings
- 7.0 Understand how to develop speed and accuracy

<b>PROGRAMME: NBC BUSINESS STUDIES</b>			
<b>MODULE:</b> WORD PROCESSING III		<b>COURSE CODE:</b> CWP 13	
<b>CONTACT HOURS:</b> 90			
<b>COURSE SPECIFICATION: Theoretical Contents:</b>			
<b>General Objective: 1.0: Know how to prepare memo form.</b>			
<b>Week</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Inter-Office Memoranda</b>		
	1.1 Explain the use of inter-office memoranda	- Discuss the use of inter-office memo	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Sample memos</li> </ul>
	1.2 Identify the standard parts of memo	- Explain a standard memo	
	1.3 Design the memo form on the computer	- Demonstrate with the aid of a computer how to design a memo form	
<b>General Objective: 2.0 : Know how to type tabular work using various methods</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Simple Tabular Work</b>		
	2.1 Identify the Table Auto-format menu	- Explain the position of the Table Auto-format menu	<ul style="list-style-type: none"> <li>• Computer</li> </ul>
	2.2 Explain how to create simple two columns	- Discuss how to create simple two columns	
	2.3 Describe how to create more than two columns horizontally and vertically	- Explain how to create more than two columns horizontally and vertically	
	2.4 Illustrate how to create columns	- Demonstrate how to create columns	
	2.5 Explain how to create leader dots	- Demonstrate how to create leader dots	

<b>General Objective: 3.0 : Know how to type postcards</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Post Cards</b>		
	3.1 Explain post cards	- Discuss post cards	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Sample cards</li> </ul>
	3.2 Explain the uses of post cards	- Describe the uses of post cards	
	3.3 Explain how to type properly on post cards of A6 size paper	- Discuss how to type post cards of A6 size	
	3.4 Discuss how to type addresses properly on post cards of A6 size paper	- Demonstrate how to address post cards	

<b>General Objective: 4.0 : Understand various display methods</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Display work</b>			
4.1	Explain display works	- Discuss display works	• Computer
4.2	Discuss how to display matters – notices, advertisement, invitations, menus, forms designing	- Explain how to display matters	
4.3	Explain how to select appropriate standard sizes of papers e.g. A4, A5, quarto, foolscap, etc. for given jobs	- Identify appropriate standard sizes of paper	
4.4	Display notices	- Demonstrate how to display notices	
4.5	Display invitations	- Demonstrate how to display invitations	
4.6	Display advertisements	- Demonstrate how to display advertisements	
4.7	Display menu	- Demonstrate how to display menu	
<b>General Objective: 5.0 : Know how to type combination signs and special characters</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Combination Signs</b>			
5.1	Explain combination signs and special characters	- Discuss what combination signs and special characters are	• Computer
5.2	Identify the menu for combination signs and special characters	- Explain the position of the menu for combination signs and special characters	
5.3	Illustrate how to type and include these combination signs and special characters in text	- Demonstrate how to type and include these combination signs and special characters in text	

<b>General Objective: 6.0 : Know how to type matters in connection to meetings</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Meeting Documents</b>			
6.1	Explain meeting documents	Discuss meeting documents	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Sample documents</li> </ul>
6.2	Describe how to type notices of meeting and agenda	Demonstrate how to type notices of meeting and agenda	
6.3	Discuss how to type minutes of meetings	Explain and demonstrate how to type minutes of meetings	
<b>General Objective: 7.0 : Understand how to develop speed and accuracy</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Speed and Accuracy</b>			
7.1	Type straight copy material of 1.4 syllabic intensity at the rate of 35 words per minute for 10 minutes with 98% accuracy using the following techniques: <ul style="list-style-type: none"> <li>i) 1 + 02 minute speed forcing drills</li> <li>ii) short sentence drills</li> <li>iii) alternative finger sentence drills</li> <li>iv) Alternative sentence drills, etc.</li> </ul>	<ul style="list-style-type: none"> <li>- Explain the need for speed and accuracy</li> <li>- Demonstrate how to achieve it</li> </ul>	<ul style="list-style-type: none"> <li>• Computer</li> <li>• Textbooks</li> </ul>

**PROGRAMME: NBC BUSINESS STUDIES**

**MODULE: COP 11 OFFICE PRACTICE**

**DURATION: 60 HOURS**

**GOAL:** The course is designed to provide students with basic knowledge of the functions of the office in Public and Private Organisation and to equip them with the required skills to work effectively as Typists or Stenographers

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should:

- 1.0 Understand the various types of public and private organisations
- 2.0 Know the important departments and functions of the principal officers of the organisation in unit 1
- 3.0 Know the functions of an office and its characteristics
- 4.0 Know the various means of office communications
- 5.0 Understand the functions of the Mail Room
- 6.0 Know the services provided by the post office
- 7.0 Know the importance of record keeping to an organisation
- 8.0 Know the various filing systems, equipment and procedure
- 9.0 Know the various types of office machines and their uses
- 10.0 Understand the services provided by the banks
- 11.0 Know how to apply for an employment
- 12.0 Know the qualities of a Typist and a Stenographer.

<b>PROGRAMME:</b>		<b>NBC BUSINESS STUDIES</b>	
<b>MODULE: OFFICE PRACTICE</b>		<b>COURSE CODE: COP 11</b>	<b>CONTACT HOURS: 60</b>
<b>COURSE SPECIFICATION: Theoretical Contents:</b>			
<b>General Objective: 1.0 : Understand the various types of public and private organisations</b>			
<b>Week</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Private and Public Organisation</b>		
	1.1 Describe the various types of public and private organisations and explain how they are formed	- Define organisation and list its types	<ul style="list-style-type: none"> <li>• Lesson Plan</li> <li>• Chalkboard</li> <li>• Charts</li> </ul>
	1.2 Enumerate the advantages and disadvantages of each	- Explain process of formation of private and public organisations	
	1.3 Know the differences in the following:	- Explain the advantages and disadvantages of the different organisations	
	a) Public Corporations b) The Civil Service c) Private Organisations	- Differentiate public corporations with Civil service, public and private organisations.	
<b>General Objective: 2.0 : Know the important departments and functions of the principal officers of the organisation in unit 1</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	2.1 Describe the administrative set up of the public service	- Explain the administrative set up	<ul style="list-style-type: none"> <li>• Organisational Charts</li> <li>• Chalkboard</li> <li>• Projector</li> </ul>
	2.2 Explain the personnel classification in the Public Service	- Describe the personnel classification in the Public Service	
	2.3 Identify and describe the functions of the various departments in a business organisation	- Using an organisational chart discuss the functions of various departments in a business organisation	
	2.4 Identify the functions of the various heads of sections	- Explain the functions of the	



		various sections	
<b>General Objective: 3.0 : Know the functions of an office and its characteristics</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>The Office</b>		
	3.1 Define and state functions of an office	- Define an office and state its functions	<ul style="list-style-type: none"> <li>• Charts</li> <li>• Chalkboard</li> <li>• Pictures</li> </ul>
	3.2 State the features of a small and a large office	- Explain features of a small and large office	
	3.3 Identify the various types of office layout	- Mention various types of office layout	
	3.4 List the factors affecting the location of an office	- Discuss factors affecting the location of an office	
	3.5 List the physical conditions of an office e.g. lighting, ventilation, noise reduction, etc.	- Identify physical conditions of an office	
<b>General Objective: 4.0 : Know the various means of office communications</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Communication</b>		
	4.1 Explain the importance of communication in an organisation	- Define communication	
	4.2 Identify the three types of office communication and explain their uses, e.g. <ul style="list-style-type: none"> <li>a) Oral (verbal)</li> <li>b) Written</li> <li>c) Electronics</li> </ul>	- Explain the importance of communication in an organisation	
	4.3 Explain the forms of oral communication e.g. messages, interviews, meetings, debates.	- Mention three types of office communication and explain their uses	
		- Discuss the forms of oral communication	
		- Define written communication	

	<p><b>Written Communication</b></p> <p>4.4 State the various types of written communication</p> <p>a) Letters – business, official, Memos, Invitations, etc</p> <p>b) Reports and Memos</p> <p>c) Telegrams, Cablegrams, etc.</p> <p>4.5 Explain the difference between business and official letters with reference to languages format and style</p> <p>4.6 Compose business, official letters and invitations using the general guidelines e.g. clarity, tactfulness, use simple language, avoidance of ambiguity.</p> <p>4.7 Write simple minutes of meetings and reports</p> <p>4.8 Explain various terms and abbreviations used in business and official (Government) letters</p> <p>4.9 Know how to address dignitaries</p> <p><b>Mechanical System of Communication</b></p> <p>4.10 Explain the various means of mechanical system of communication used in the office e.g. telephone, radio phone, paging, etc.</p> <p>4.11 State the advantages and disadvantages of each means of mechanical communication</p> <p>4.12 Distinguish between the Private Manual Branch Exchange (PMBX) and the Private Automatic Branch Exchange (PABX0</p>	<ul style="list-style-type: none"> <li>- Explain the various types of written communication</li> <li>- Differentiate between business and official letter</li> <li>- Using the general business guidelines write business, official letters</li> <li>- Define minutes of meetings and reports</li> <li>- Explain different formats of writing minutes and reports</li> <li>- Discuss the various methods of addressing dignitaries</li> <li>- Define mechanical system of communication</li> <li>- Describe the various system of mechanical communication</li> <li>- Explain advantages and disadvantages of each means of mechanical system of communication</li> <li>- Differentiate between the Private Manual Branch</li> </ul>	
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	<p>4.13 Make and answer telephone calls using the correct procedures and general guidelines</p> <p>4.14 Explain and utilise the telephone and telegraphic services provided by the Nigerian Telecommunication (NITEL)</p> <p>4.15 Explain and use the telephone, sms, infra-red, e-mail, down load blue tooth services provided by the GSM provider</p>	<p>Exchange and the Private Automatic Branch Exchange</p> <ul style="list-style-type: none"> <li>- Using correct procedure demonstrate how to use, make a telephone call</li> <li>- Describe telegraphic services provided by NITEL</li> <li>- Discuss the various services of GSM providers</li> </ul>	
<b>General Objective: 5.0 : Understand the functions of the Mail Room</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Mail Room</b></p> <p>5.1 List the equipment and material that will be in the mail room; explain their functions and be able to use them</p> <p>5.2 Sort out in-coming and out-going mail and treat classified mails</p>	<ul style="list-style-type: none"> <li>- Identify equipment and material in the mail room</li> <li>- Explain their functions and uses</li> <li>- Describe the procedure of handling in-coming, out-going and classified mails</li> </ul>	
<b>General Objective: 6.0 : Know the services provided by the Post Office</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Postal Services</b></p> <p>6.1 Explain the use of inland services provided by the Nigerian Postal Service (NIPOST)</p> <p>6.2 Describe overseas services provided by NIPOST</p>	<ul style="list-style-type: none"> <li>- Define inland services</li> <li>- List the various inland services of NIPOST and their uses</li> <li>- Define overseas services</li> </ul>	

	<p>6.3 Identify the ancillary services of NIPOST e.g. postal order, post office box, and private mail bag.</p> <p>6.4 Explain the function of the Private Postal Services</p>	<ul style="list-style-type: none"> <li>- List overseas services</li> <li>- Define</li> <li>- Explain the ancillary services of NIPOST</li> <li>- Explain the function of the Private Postal Services</li> </ul>	
<b>General Objective: 7.0 : Know the importance of record keeping to an organisation</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Record Keeping</b></p> <p>7.1 State the values of record keeping</p> <p>7.2 List the factors that aid retrieval of information from files</p> <p>7.3 State the advantages and disadvantages of the central and departmental filing systems</p>	<ul style="list-style-type: none"> <li>- Define record keeping</li> <li>- Explain the importance of record keeping</li> <li>- Discuss the factors that aid retrieval of information</li> <li>- Explain the advantages and disadvantages of central and departmental filing systems</li> </ul>	

<b>General Objective: 8.0 : Know the various filing systems, equipment and procedure</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Filing</b>		
8.1	Explain the characteristics of a good filing system	- Define filing system	
8.2	Describe the various filing equipment and material and state their uses	- Discuss the characteristics of a good filing system	
8.3	Explain the classification system in filing	- Discuss the various filing equipment and material and their uses	
8.4	Know the following a) filing terms b) procedure for opening files c) how to correct a misfile d) how to dispose of files	- Describe the various classification system in filing  - Explain filing terms	
8.5	Explain the uses of electronic equipment in record keeping	- Describe the following filing procedures: a) opening of files b) how to correct a misfile c) how to dispose of files	
8.6	Describe how to prepare and store records using computer, cds, flash drives		

<b>General Objective: 9.0 : Know the various types of office machines and their uses</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Office Aids and Machines</b>		
9.1	List the simple office aids that should be available for a clerical staff e.g. hand stapling machine, small two hole punch, date stamp, desk diary, etc.	- Define office aids and mention their types	
9.2	Explain the uses of the machines in 9.1 above	- Differentiate between aids and machine	
9.3	State the factors to be considered before an office machine is procured	- Discuss the uses of office aids and machines	
9.4	Explain the advantages and disadvantages of the use of machines in the office	- Discuss the factors to be considered before procuring an office machine	
9.5	List the various types of typewriters, dictating machines, and addressing machines	- Discuss the advantages and disadvantages of the use of machines in an the office	
9.6	Explain the uses of the following: calculating machines – adding and listing machine, key-driven calculator, rotary calculator, punching calculator, electronic calculator and accounting machines	- Explain the various types	
9.7	List and describe the various reprographic systems i.e. stencil (ink) duplicator, spirit duplicator, offset lithography, photocopying, scanning, etc.	- Describe the various types of typewriters, dictating, and addressing machines	
9.8	Explain the advantages and disadvantages of the various reprographic methods	- Discuss the uses of the following: calculating machines – adding and listing machine, etc.	
9.9	Operate the machines, clean and change simple parts of the ones commonly used in the office.	- Discuss the various reprographic systems	
		- Discuss the advantages and disadvantages	
		- Demonstrate how to operate the machines, clean and change simple parts of the machines	

<b>General Objective: 10.0 : Know how to apply for an employment</b>		
<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Applying for an Employment</b>		
10.1 Define employment and mention various types of career opportunities	- Discuss the various sources of information	
10.2 Explain the qualities of an office worker – particularly a typist and a stenographer		
10.3 Explain the duties and responsibilities of a typist and a stenographer		
10.4 Write a letter of application and fill personal data forms for employment		
10.5 Discuss how to behave and answer questions at interviews		

	<b>General Objective: 11.0 Know the qualities of a Typist and a Stenographer.</b>		
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>

### **Recommended Equipment and Material for Office Practice**

- 1) An organ gram of the Civil Service Structure and of a business organisation
- 2) If the institution is not on telephone, a battery operated telephone can be effectively used for role playing on telephone techniques
- 3) Post Office manual
- 4) Electric Typewriter
- 5) Computer and accessories
- 6) Photocopier
- 7) Filing cabinets
- 8) Calculating machine



**PROGRAMME: NBC BUSINESS STUDIES**

**MODULE: CCO 14 COMMERCE**

**DURATION: 60 HOURS**

**GOAL:** This module is designed to give a broad understanding of business activities and an introduction to the structure and functions of business institutions and their inter-relationships.

**GENERAL OBJECTIVES:**

At the end of this unit, the student should be able to:

- 1.0 Identify the categories of goods and services produced by commercial organisations
- 2.0 Know the organisation of production and how division of labour in modern industry contributes to higher productivity
- 3.0 Understand the formation of the various types of business organisations
- 4.0 Know the divisions of trade and their business activities
- 5.0 Know the functions of markets
- 6.0 Identify the different types of transport in business and their importance
- 7.0 Know the various types of banks and understand the services they provide
- 8.0 Know the importance of Insurance to business and to individuals
- 9.0 Know the functions of communication agencies and their importance to business
- 10.0 Know the environment in which business operates

<b>PROGRAMME:</b>		<b>NBC BUSINESS STUDIES</b>	
<b>MODULE: COMMERCE</b>		<b>COURSE CODE: CCO 14</b>	<b>CONTACT HOURS: 60</b>
<b>COURSE SPECIFICATION: Theoretical Contents:</b>			
	<b>General Objective: 1.0 : identify categories of goods and services produced by commercial organisations</b>		
<b>Week</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Goods and Services</b> At the end of this unit, the student should be able to:  1.1 Explain the term Commerce  1.2 Discuss divisions of Commerce  1.3 List the main categories of goods and services  1.4 Distinguish between consumable and durable goods  1.5 Give examples of goods and services provided by: i) Public sector ii) Private sector	Define Commerce  - Discuss the divisions of Commerce  - Describe categories of goods and services  - Differentiate between consumable and durable goods  - Identify goods and services provided by public or private sector	
	<b>General Objective: 2.0 : Know the Organisation of Production and how division of labour in modern industry contributes to higher productivity</b>		
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Organisation of Production</b> 2.1 Define production  2.2 Explain the forms and factors of production  2.3 Explain the rewards to factors of production	- Explain production  - Discuss the forms and factors of production	

<b>General Objective: 3.0 : Understand various types of business organisations/other types of organisation</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Business Organisation</b></p> <p>3.1 Explain with appropriate examples, forms of ownership e.g.  a) Sole Proprietorship  b) Partnership  c) Public Limited Liability Co.  d) Private Limited Liability Company</p> <p>3.2 Discuss the merits and demerits of the various forms of business ownership</p> <p>3.3 Discuss the functions of other business associations, etc., Chamber of Commerce, Trade Association and Trade Unions, etc.</p>	<ul style="list-style-type: none"> <li>- Discuss forms of business ownership</li> <li>- Explain the merits and demerits of the various types of business organisations</li> <li>- Explain the functions of other business associations</li> </ul>	
<b>General Objective: 4.0 : Know Trade and its Divisions</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Trade</b></p> <p>4.1 Explain the meaning of trade</p> <p>4.2 Explain the divisions of trade</p> <p><b>Home Trade</b></p> <p>4.3 Define Home Trade</p> <p>4.4 Discuss the various channels of distribution</p> <p>4.5 Explain the procedures and documents used in purchasing and selling</p> <p>4.6 Discuss various methods of payments in buying and selling</p>	<p>Explain Home Trade</p> <ul style="list-style-type: none"> <li>- Explain channels of distribution</li> <li>- Discuss the procedure and documents used in purchasing and selling</li> <li>- Explain the various methods of payment</li> <li>- Explain comparative advantage</li> </ul>	

	<p>4.7 Discuss various methods of Stock Control</p> <p>4.8 Discuss various Terms of Sale</p> <p><b>Foreign Trade</b></p> <p>4.9 Discuss comparative advantage</p> <p>4.10 Discuss Terms of Trade</p> <p>4.11 Discuss Balance of Payment</p> <p>4.12 Discuss Tariffs and other forms of protection</p>	<ul style="list-style-type: none"> <li>- Explain terms of trade</li> <li>- Explain Balance of Trade</li> <li>- Explain Balance of Payment</li> </ul>	
<b>General Objective: 5.0 : Know the functions of Markets</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Markets</b></p> <p>5.1 Define Markets and its functions</p> <p>5.2 The functions of market research, product designing packaging, of market research, product distribution, promotion and advertising, branding and trade marks, consumer production, advantages and disadvantages</p> <p>5.3 Discuss Consumer protection and awareness</p>	<ul style="list-style-type: none"> <li>- Explain markets</li> <li>- Discuss functions of market</li> <li>- Explain consumer protection and awareness</li> </ul>	
<b>General Objective: 6.0 : Identify the different types of transport in Business and their importance</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Transport</b></p> <p>6.1 Identify types of transport and their importance</p> <p>6.2 Identify transport to International markets</p> <p>6.3 Identify factors to be considered in deciding the mode of transport</p>	<ul style="list-style-type: none"> <li>- Discuss various types of transport and their importance</li> <li>- Discuss factors to be considered in deciding mode of transportation</li> </ul>	

	<b>General Objective: 7.0 : Know the various types of banks and understand the services they provide</b>		
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Banking and Finance</b> 7.1 Explain the concept of bank and identify their services  7.2 Identify various types of banks  7.3 Discuss functions of banks  7.4 Discuss the functions of the stock exchange	- Explain functions of banks  - Explain types of Banks  - Identify functions of stock exchange	
	<b>General Objective: 8.0 : Know the importance of insurance to business and individuals</b>		
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Insurance</b> 8.1 Define Insurance  8.2 Discuss the importance of insurance to business and individuals  8.3 Differentiate the different types of insurance and the risks they cover, e.g. insurance risks and non insurable risks  8.4 Describe the procedure for effecting insurance contracts  8.5 Discuss the basic principles of insurance.  8.6 Explain insurance terms e.g. subrogation, indemnity, etc.	Explain Insurance  - Explain the importance of insurance - Distinguish between the different types of Insurance  - Explain the procedure for effecting Insurance contracts  - Explain basic principles of insurance  - Identify various insurance terms	

	<b>General Objective: 9.0 : Know the functions of communication agencies an their importance to business</b>		
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Communication</b>  9.1 Define communication  9.2 Explain the importance and role of communication agencies to business organisations	Explain communication  - Discuss the importance and role of communication agencies to business	
	<b>General Objective: 10.0 : Know the business environment</b>		
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	10.1 Define business environment  10.2 Discuss factors which influence business activities	- Explain business environment  - Identify factors influencing business activities	

# **ADVANCED NATIONAL BUSINESS STUDIES**

**PROGRAMME:**                **ADVANCED NATIONAL BUSINESS STUDIES**

**MODULE:**                **AWP 21    WORD PROCESSING IV (50 w.a.m.)**

**DURATION:**              **120 HURS**

**PRE-REQUISITE:**        **CWP 13 WPRD [RPROCESSOMG (35 w.a.m.)**

**GOAL:**                    This module is designed to equip the students with the ability to word process effectively various office jobs and also to acquire a copying rate of 50 words a minute, on passages not below 1.40 syllabic intensity with 98% accuracy

**GENERAL OBJECTIVES:**

On completion of this module, the student should be able to:

- 1.0    Know how to word process all documents connected with the organisation of meetings
- 2.0    Know how to word process circulars and reports
- 3.0    Understand the techniques of typing various literary tasks
- 4.0    Understand the procedures for typing technical/statistical tasks
- 5.0    Know legal terms and expressions
- 6.0    Understand procedures for typing legal documents
- 7.0    Know how to type accurately a ten-minute passage at 50 words a minute with a syllabic intensity of 1.4 at 98% accuracy
- 8.0    Know how to type more involved and difficult tabular statements with vertical/diagonal column heads
- 9.0    Know how to compose on the computer
- 10.0    Know how to make artistic display on the computer



<b>PROGRAMME: ADVANCED NATIONAL BUSINESS STUDIES</b>			
<b>MODULE: WORD PROCESSING IV (50 w.a.m.)</b>		<b>COURSE CODE: AWP 21</b>	<b>CONTACT HOURS: 90</b>
<b>COURSE SPECIFICATION: Theoretical Contents:</b>			
<b>General Objective: 1.0 : Know how to word process all documents connected with the organisation of meetings</b>			
<b>Week</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>1 &amp; 2</b>	On completion of this module, the students should be able to:  <b>Meeting Documents</b>  1.1 Explain how to organise meetings  1.2 Illustrate how to type notices and agenda of meetings  1.3 Explain how to type minutes of meetings	- Discuss how to organise meetings  - Demonstrate how to type notices, etc. of meetings  - Discuss summary of decisions	Computer, Samples of minutes, Textbooks
<b>General Objective: 2.0 : Know how to word process Circulars and Reports</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Circulars and Reports</b>  2.1 Explain circulars and reports  2.2 Illustrate how to type circular letters	- Discuss circulars and report  - Demonstrate how to type circulars, etc.	
<b>General Objective: 3.0 : Understand the techniques of typing various literary tasks</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Literary Work</b>	- Discuss various literary	

	3.1 Explain various literary tasks e.g. stories, plays, essays, speeches, reports.	tasks	
	3.2 Illustrate how to type poems	- Explain how to type poems	
	3.3 Type various literary work including footnotes where necessary	- Explain how to type literary tasks	
<b>General Objective: 4.0 : Understand the procedures for typing technical/statistical tasks</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Technical/Statistical Matter</b>		
	4.1 Explain the format for typing various technical/statistical matters	- Discuss the formats for typing these	
	4.2 Discuss how to type various technical/statistical matters using appropriate stationery e.g. Bills of Quantities, Specifications, Balance Sheets, Statements of Accounts	- Explain how to type various technical/statistical matters	
<b>General Objective: 5.0 : Know legal terms and expressions</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Legal Work</b>		
	5.1 Explain legal terms such as Conveyance, Draft, Contract Deed, Will, Statement of Claim, Documents under seal, Executor, etc.	Discuss legal terms	
<b>General Objective: 6.0 : Understand procedures for typing legal documents</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Typing Legal Documents</b>		
	6.1 Explain the layout used in typing legal documents (margination, line spacing, pagination, continuation sheet, type of paper, erasure	- Discuss the layout need in typing legal documents - Explain and display how to type these documents	
	6.2 Discuss how to type Wills, Contracts,		

	Agreements and other legal documents		
<b>General Objective: 7.0 : Know how to type accurately a ten-minutes passage at 50 words a minute with a syllabic intensity of 1.4 at 98% accuracy</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Speed and Accuracy</b></p> <p>7.1 Illustrate how to type speed drills for short periods</p> <p>7.2 Explain how to type corrective drills</p> <p>7.3 Discuss how to type accurately from printed matters</p> <p>7.4 Illustrate how to type timed speed drills for timings of 5 – 15 minutes duration</p> <p>7.5 Discuss how to type accurately for 10 minutes a passage of 1.4 syllabic intensity with 98% accuracy</p>	<ul style="list-style-type: none"> <li>- Demonstrate how to type speed drills, etc</li> <li>- .Illustrate how to do these</li> <li>- Explain how to type accurately from printed matters</li> <li>- Demonstrate how to do these</li> <li>- Illustrate how to type these</li> </ul>	
<b>General Objective: 8.0 : Know how to type more involved and difficult tabular statements with vertical/diagonal columns</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p>8.1 Identify the position of the auto chart menu</p> <p>8.2 Explain how to use the auto chart menu</p> <p>8.3 Explain how to type various exercises with diagonal/vertical heading</p>	<ul style="list-style-type: none"> <li>- Explain the position of auto chart menu</li> <li>- Explain how to use the auto chart menu</li> <li>- Demonstrate and display various exercises c9rrectoy done with auto chart</li> </ul>	

<b>General Objective: 9.0 : Know how to compose on the computer</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
9.1	Explain how to insert missing words	<ul style="list-style-type: none"> <li>- Discuss how to do this</li> <li>- Explain how to replace using these keys</li> <li>- Explain the techniques for composing on the computer</li> </ul>	
9.2	Discuss how to replace words by using the del and backspace key		
9.3	Discuss the techniques for composing on the computer		
<b>General Objective: 10.0 : Know how to make artistic display on the computer</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
10.1	Discuss how to make various artistic displays with the computer through accessing the border menu	<ul style="list-style-type: none"> <li>- Explain how to access the border menu</li> <li>- Demonstrate and display various decorative borders</li> </ul>	
10.2	Illustrate the various decorative borders		

**PROGRAMME:**                   **ADVANCED NATIONAL BUSINESS STUDIES**

**MODULE:**                   **ASD 22      SECRETARIAL STUDIES**

**DURATION:**               **60 HOURS**

**PRE-REQUISITE:**

**GOAL:**                   The course is designed to enable the trainee fit properly into the office of any organisation, have an insight into the nature of office operations, and the roles of the Confidential Secretary in various Business Organisations, by means of the following:

- a) relating the functions of the office to the whole organisation
- b) Using appropriate methods to communicate internally and externally
- c) Filing and retrieving office information, as well as know other sources of information
- d) Making all travel arrangements for the employer
- e) Manipulating office machines and equipment
- f) Attending meetings and provide information as may be required, as well as make accurate records of proceedings
- g) Portraying a good image of the organisation to the general public
- h) Showing personal qualities and attributes conducive to tolerance and co-existence with immediate work group
- i) Taking appropriate actions independently when faced with challenging secretarial problems

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should:

- 1.0 Know the difference between a Personal Secretary and other categories of secretaries
- 2.0 Know the required training and qualifications for different levels of secretarial jobs.
- 3.0 Understand the qualities and duties of the secretary
- 4.0 Know the various forms of communication
- 5.0 Understand how to write and reply routine letters from oral instructions and notes
- 6.0 Understand how to write reports
- 7.0 Know the use and how to operate mail room equipment
- 8.0 Understand the system and methods of filing
- 9.0 Understand human relations.

<b>PROGRAMME:                    ADVANCED NATIONAL BUSINESS STUDIES</b>			
<b>MODULE:    SECRETARIAL STUDIES</b>		<b>COURSE CODE:    ASD 22</b>	<b>CONTACT HOURS: 60</b>
<b>COURSE SPECIFICATION: Theoretical Contents:</b>			
	<b>General Objective: 1.0 : Know the difference between a Personal Secretary and other Categories of Secretaries</b>		
<b>Week</b>	<b>Specific Learning Outcome</b>	<b>Teacher’s Activities</b>	<b>Learning Resources</b>
<b>1</b>	<p>On completion of this module, the students should be able to:</p> <p><b>Categories of Secretaries</b></p> <p>1.1    Define a Personal Secretary and a Confidential Secretary</p> <p>1.2    Explain the different categories of secretaries</p>	<p>Explain and differentiate between a Personal Secretary and a Confidential Secretary</p> <p>Discuss different categories of secretaries</p>	<ul style="list-style-type: none"> <li>• Charts</li> <li>• Chalkboard</li> <li>• Reference books</li> </ul>

<b>General Objective: 2.0 : Know the required training and qualification for different levels of Secretarial job</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>2</b>	<b>Qualification of Secretaries:</b>		
	2.1 State the basic qualification required of an intending student of Secretarial Management	Explain basic qualification for secretaries	<ul style="list-style-type: none"> <li>• Charts</li> <li>• Chalkboard</li> <li>• List of institutions offering the course</li> </ul>
	2.2 Explain the importance of high spread qualification in skills, post qualification experience for appointment as Personal Secretary	Identify and discuss the importance of high spread qualification in skills	
2.3 Explain the various methods of training secretaries (e.g. full-time, part-time, evening classes and on-the-job training) and know where these are available	Discuss training methods available for secretaries	<ul style="list-style-type: none"> <li>• Chalkboard</li> <li>• Advertisement</li> <li>• Brochures</li> </ul>	



<b>General Objective: 3.0 : Understand the qualities and duties of the Secretary</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>3</b>	3.1 enumerate the business and personal attributes of a good Secretary	Explain each of the attributes	<ul style="list-style-type: none"> <li>• Chalkboard</li> <li>• Textbooks</li> </ul>
	3.2 Explain the various duties of a good Secretary	Discuss these duties	
<b>General Objective: 4.0 : Know the various forms of communication</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>4 - 6</b>	<b>Communication</b>		
	4.1 Explain what is meant by communication	Define communication	<ul style="list-style-type: none"> <li>• Chalkboard</li> <li>• Chart</li> </ul>
	4.2 Explain barriers to effective communication	Discuss factors that affect effective communication	<ul style="list-style-type: none"> <li>• Chalkboard</li> </ul>
	4.3 Discuss formal and informal communication –  Formal: - meetings, notices, conferences, formal letters, etc. Informal: - conversation, personal letters, etc.	Explain what is meant by formal and informal communication and give examples	<ul style="list-style-type: none"> <li>• Samples of both types of communication</li> <li>• Video</li> </ul>
4.4 Explain what is meant by –  a) official letters b) memo c) circular d) minutes	Discuss these various forms of communication	<ul style="list-style-type: none"> <li>• Sample copies of each of these</li> </ul>	

	4.5 Explain how to use the following – a) telephone/GSM b) fax c) Internet d) Courier service e) Postal service f) Computer network	Define these means of communication, their uses and limitations	<ul style="list-style-type: none"> <li>• Sample of some of these gadgets: <ul style="list-style-type: none"> <li>- telephone</li> <li>- computer</li> <li>- fax machine</li> </ul> </li> </ul>
<b>General Objective: 5.0 : Understand how to write and reply routine letters from oral instructions and notes</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>7</b>	5.1 Explain how to write and reply routine letters – business letters, invitations, etc.	Discuss the elements to look out for in writing these letters, invitations, etc.	<ul style="list-style-type: none"> <li>- Sample letter</li> <li>- Sample invitations</li> </ul>
	5.2 Explain how to write letters from oral instructions and notes	Discuss the necessity to acquire the skill in listening and note taking	<ul style="list-style-type: none"> <li>- Writing pad</li> <li>- Writing materials</li> <li>- Tape recorders</li> </ul>
<b>General Objective: 6.0 : Understand how to write reports</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>8</b>	6.1 Explain what report writing is.	Discuss what is meant by report-writing and its importance	<ul style="list-style-type: none"> <li>- Writing materials</li> <li>- Sample reports</li> </ul>
	6.2 Discuss the elements of report writing	Explain these elements that make a report comprehensive	<ul style="list-style-type: none"> <li>- Writing materials</li> </ul>
<b>General Objective: 7.0 : Know the use and how to operate mail-room equipment</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>9</b>	<b>Mail-room</b>		
	7.1 Explain how to use mail-room equipment such as franking machine, staplers, guillotine, etc.	List mail-room equipment and discuss their uses	<ul style="list-style-type: none"> <li>- Franking machine</li> <li>- Guillotine, etc.</li> </ul>

<b>General Objective: 8.0 : Understand the system and methods of filing</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>10 – 11</b>	8.1 Define manual filing and electronic filing	Discuss the importance of filing	- Filing cabinet - Files
	8.2 Explain in-coming and out-going mails	Discuss what is meant by these different mails	- Computer (CDs, flash) - File trays
	8.3 Explain filing room equipment	List filing room equipment and their uses	- Sample mails - Rubber stamp
<b>General Objective: 9.0 : Understand human relations</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>12</b>	9.1 Define human relations	Explain human relations	• Textbooks
	9.2 Describe a secretary's relationship with the organisation's executives	Discuss the dos and don'ts of the relationship	• Chalkboard
	9.3 Describe a secretary's relationship with the general public	Discuss how the relationship should be	• Chalkboard
	9.4 Describe a secretary's relationship with other colleagues	Discuss the need for a harmonious relationship	• Chalkboard



**PROGRAMME:                   ADVANCED NATIONAL BUSINESS STUDIES**

**MODULE:                     COA 23      OFFICE ADMINISTRATION**

**DURATION:                 60 HOURS**

**PRE-REQUISITE:**

**GOAL:**                    The course is intended to provide the trainee with the knowledge of the basic principles of office administration

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should be able to understand:-

- 1.0 Organizational nature of an office
- 2.0 Major elements in the administration of an office
- 3.0 Role of communication and the application of various communication media in the office and use any medium of communication effectively
- 4.0 Need for effective human relations and interact with other people both inside and outside the organisation
- 5.0 General principles of safety; apply safety methods at work and advise on safety requirements where necessary
- 6.0 Basic principles of personnel management and be able to apply them in the performance
- 7.0 Application of different types of Visual Aids for office use and use them to facilities
- 8.0 Application of office equipment in common use and advise on their layout

<b>PROGRAMME: ADVANCED NATIONAL BUSINESS STUDIES</b>			
<b>MODULE: OFFICE ADMINISTRATION</b>		<b>COURSE CODE: CDA 23</b>	<b>CONTACT HOURS: 60</b>
<b>COURSE SPECIFICATION: Theoretical Contents:</b>			
<b>General Objective: 1.0 : Understand the organisational nature of an office</b>			
<b>Week</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Office as an Organisation</b></p> <p>On completion of this module, the trainee should be able to:</p> <p>1.1 Define office as an organisation</p> <p>1.2 Explain the concept of an organisation</p> <p>1.3 Describe the role of an office as an organisation.</p> <p>1.4 Describe the component nature of an office and explain their functional relationship</p>	<ul style="list-style-type: none"> <li>- Explain office as an organisation</li> <li>- Discuss the concept of an organisation</li> <li>- Explain the role of an office as an organisation</li> <li>- Discuss the component nature of an office and explain their functional relationship</li> </ul>	
<b>General Objective: 2.0 : Understand the major elements in the administration of an office</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Administration</b></p> <p>Define administration</p> <p>9.6 Identify and explain the major elements in office administration</p> <p>9.7 Describe methods by which office work may be facilitated</p> <p>9.8 Explain office planning and layout</p>	<ul style="list-style-type: none"> <li>- Explain administration</li> <li>- Discuss the major elements in office administration</li> <li>- Discuss methods by which office work may be facilitated</li> <li>- Discuss office planning and layout</li> </ul>	

	<b>General Objective: 3.0 : Understand the role of communication and the application of various communication media in the office</b>		
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Communication</b></p> <p>3.1 Define communication</p> <p>3.2 Identify types of communication media</p> <p>3.3 Explain the importance of effective communication to the successful operation of office activities, e.g.</p> <ul style="list-style-type: none"> <li>- enhances speed of activities, high performance level, high productivity, accuracy, etc, through the provision of clear understanding</li> <li>- improves human relations</li> </ul> <p>3.4 Identify and state the relative application and effectiveness of common communication media in an office</p> <p>3.5 Use effectively any communication system in an office</p> <p>3.6 Prepare the formats for the following:</p> <p>3.7 Explain the general principles of effective written communication</p> <p>3.8 Identify and explain the major characteristics of good communication</p> <p>3.9 Demonstrate the use of any communication system in an office</p>	<ul style="list-style-type: none"> <li>- Explain communication</li> <li>- Discuss types of communication media</li> <li>- Discuss the importance of effective communication to the successful operation of office activities</li> <li>- Discuss the application of common media</li> <li>- Discuss the general principles of effective written communication</li> <li>- Discuss the major characteristics of good communication</li> <li>- Illustrate the use of any communication system in an office</li> </ul>	

<b>General Objective: 4.0 : Understand the need for effective human relations in and outside the organisation</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Human Relations</b> 4.1 Define human relations 4.2 State the need for good human relations 4.3 Identify factors which contribute to good human relations	- Explain human relations - Discuss the need for human relations - Explain factors which contribute to good human relations	
<b>General Objective: 5.0 : Understand the general principles of safety</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Safety in the Office</b> 5.1 Explain the need for safety in the office 5.2 Identify elements that contribute to safety in the office 5.3 Explain methods of preventing accidents in the office	- Discuss the need for safety in the office - Explain elements that contribute to safety in the office - Discuss methods of preventing accidents in the office	
<b>General Objective: 6.0 : Understand the basic principles of personnel management</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Personnel Management</b> 6.1 Define Personnel Management 6.2 Identify essential factors that contribute to effective Personnel Management 6.3 Describe the roles of Personnel Management	- Explain Personnel Management - Explain essential factors that contribute to effective Personnel Management - Explain/discuss the roles of Personnel Management	



	6.4 Describe methods of motivating employees e.g. incentives, recognition, praise, promotion, etc.	- Discuss methods of motivating employees	
	6.5 Explain the need for personnel appraisal	- Discuss the need for personnel appraisal	
<b>General Objective: 7.0 : Understand the application of different types of Visual Aids for office use</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Visual Aids</b>		
	7.1 Define visual aids	- Explain visual aids	
	7.2 Identify different kinds of visual aids for office use	- Discuss different kinds of visual aids for office use - Demonstrate use of visual aids in 7.2 above	
	7.3 Illustrate use of visual aids in 7.2 above		
<b>General Objective: 8.0 : Understand the application of office equipment</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Equipment</b>		
	8.1 Identify office machines and equipments, uses and state their applications	- Explain office machines and equipments, uses and their applications	
	8.2 Describe the layout requirements for common office machines	- Explain the layout requirements for common office machines	
	8.3 Explain how to choose, purchase, use and maintenance of office machines and equipment	- Explain how to choose, purchase, use and maintenance of office machines and equipment	
	8.4 Demonstrate the use of machine and equipment in given situations	- Illustrate the use of machines and equipment in given situations	

## **BUSINESS STUDIES PROGRAMME**

### **LIST OF EQUIPMENT**

1. Computers
2. Miniature filing outfits or practice sets
3. Filing cabinets
4. Key-driven calculators
5. Crank-driven calculators
6. Ten-key adding machines
7. Full-keyboard listing machines
8. Mimeo scope
9. Paper Cutter
10. Letter opener
11. Practice telephone
12. Copy holders
13. staples and staple remover
14. Scanners
15. Printers (Inkjet and Laser)
16. Envelopes – various sizes
17. Letter Headed Papers
18. Printed Memo Form
19. Photocopying paper
20. Typing paper – various sizes
21. Photocopier
22. Flash Drive
23. Diskettes
24. Shredders
25. Projectors
26. Perforators
27. Franking Machine
28. Internet facilities, etc.

**PROGRAMME:                   ADVANCED NATIONAL BUSINESS STUDIES**

**MODULE:                     CFA 11     FINANCIAL ACCOUNTING**

**DURATION:                 60 HOURS**

**PRE-REQUISITE:**

**GOAL:**                    The course is designed to provide the trainee with the knowledge of the principles and methods of keeping various books of accounts:

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should be able to understand preparation of manufacturing account:

- 1.0   Importance of book-keeping and the distinctions between Book-keeping and Accounting
- 2.0   Principles and practice of double entry system of Book-keeping
- 3.0   Uses and methods of keeping books of original entry
- 4.0   Methods of preparing ledger accounts
- 5.0   How to prepare the trial balance
- 6.0   How to prepare the final accounts and balance sheet

<b>PROGRAMME: ADVANCED NATIONAL BUSINESS STUDIES</b>			
<b>MODULE: FINANCIAL ACCOUNTING</b>		<b>COURSE CODE: CFA 11</b>	<b>CONTACT HOURS:</b> 60
<b>COURSE SPECIFICATION: Theoretical Contents:</b>			
	<b>General Objective: 1.0 : Understand the importance of Book-Keeping and the distinctions between Book-Keeping and Accounting</b>		
<b>Week</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>1 &amp; 2</b>	<p><b>On completion of this module, the trainee should be able to:</b></p> <p>1.1 Define Book-Keeping</p> <p>1.2 State the origins of Book-keeping and Accounting</p> <p>1.3 Distinguish between Book-Keeping and Accounting</p> <p>1.4 Explain the significance of Book-keeping and accounting</p>	<ul style="list-style-type: none"> <li>- Explain the meaning of Book-keeping</li> <li>- Explain the origin of Book-keeping and accounting</li> <li>- State the difference between Book-keeping and accounting</li> <li>- Discuss the usefulness of Book-keeping and accounting</li> </ul>	
	<b>General Objective: 2.0 : Understand the principles and practice of keeping books of original entry</b>		
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Books of Original Entry</b></p> <p>2.1 Explain the books of original entry</p> <p>2.2 Discuss debit (Dr) and credit (Cr)</p> <p>2.3 Illustrate the format of the day books</p> <p>2.4 Prepare each of the day books</p>	<ul style="list-style-type: none"> <li>- Discuss books of original entry</li> <li>- Explain the terms debit and credit</li> <li>- Demonstrate the format of the day books</li> <li>- Solve problems involving</li> </ul>	

		the day books	
<b>General Objective: 3.0 : Understand the principles and practice of double entry system of Book-keeping</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Double Entry Book-Keeping</b>  3.1 Define double entry system of Book-keeping  3.2 Explain the principle of double entry Book-keeping  3.3 Discuss columnar cash book: <ul style="list-style-type: none"> <li>- cash book</li> <li>- cash book with bank column</li> <li>- cash book with discount</li> </ul>	<ul style="list-style-type: none"> <li>- Explain double entry system of Book-keeping</li> <li>- Discuss the principles of double entry</li> <li>- Explain columnar cash book</li> </ul>	
<b>General Objective: 4.0 : Understand the methods of preparing the Ledger Account</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>The Ledger</b>  4.1 Define the ledger  4.2 Discuss how to post the day books into the ledger accounts	<ul style="list-style-type: none"> <li>- Explain the meaning of the Ledger Accounts</li> <li>- Demonstrate how to post entries from the day books into their various Ledger accounts</li> </ul>	

<b>General Objective: 5.0 : Understand the Method of preparing the Trial Balance</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Trial Balance</b> 5.1 Define Trial Balance 5.2 Explain the importance of the Trial Balance 5.3 Discuss how to extract the trial balance from the ledger accounts	<ul style="list-style-type: none"> <li>- Explain the meaning of trial balance</li> <li>- State the importance of trial balance</li> <li>- Demonstrate how to extract trial balance from the ledger account</li> </ul>	
<b>General Objective: 6.0 : Understand the Methods of preparing Final Accounts</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Trading Account</b> 6.1 Define trading account 6.2 Describe gross profit/loss C/D and B/D 6.3 Explain the format of trading account of a named individual 6.4 Prepare trading account of a named individual 6.5 Explain the meaning of profit and loss accounts 6.6 Explain the meaning of net-profit/loss CD/BD 6.7 Show the format of profit and loss accounts 6.8 Prepare profit and loss account of a named individual 6.9 Prepare trading, profit and loss accounts of a named individual	<ul style="list-style-type: none"> <li>- Explain the meaning of trading account</li> <li>- Discuss gross profit C/D and B/D</li> <li>- Illustrate the format of trading account of a named individual</li> <li>- Solve problems on trading account of a named individual</li> <li>- Discuss the meaning of profit and loss accounts</li> <li>- Discuss the meaning of net-profit/loss CD/BD</li> <li>- Illustrate the format of profit and loss accounts</li> </ul>	

	<p style="text-align: center;"><b>Balance Sheet</b></p> <p>6.10 Define balance sheet</p> <p>6.11 Explain the meaning of the following terms:</p> <ul style="list-style-type: none"> <li>- assets</li> <li>- liabilities</li> <li>- capital</li> <li>- debtors</li> <li>- creditors</li> <li>- drawings</li> </ul> <p>6.12 Show the format of the balance sheet</p> <p>6.13 Discuss how to prepare the balance sheet</p>	<ul style="list-style-type: none"> <li>- Demonstrate how to prepare profit and loss accounts of a named individual</li> <li>- Demonstrate how to prepare trading profit and loss accounts of a named individual</li> <li>- Explain the meaning of balance sheet</li> <li>- State the meaning of the following terms</li> <li>- Illustrate the format of balance sheet</li> <li>- Demonstrate how to prepare the balance sheet</li> </ul>	
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**PROGRAMME:                   ADVANCED NATIONAL BUSINESS STUDIES**

**MODULE:                     CFA 12       FINANCIAL ACCOUNTING II**

**DURATION:                 45 HOURS**

**GOAL:**                   This module is designed to provide the trainee with deeper understanding of the principles and methods of keeping financial records.

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should be able to understand the:

- 1.0 Importance and use of control account
- 2.0 Importance and method of keeping Imprest system
- 3.0 Need for and uses of suspense account
- 4.0 Method of preparing bank reconciliation statement
- 5.0 Distinction between recurrent and capital
- 6.0 How to prepare account for non-trading organisations
- 7.0 How to provide for depreciation in books of account;
- 8.0 The treatment of accruals, prepayment, bad debts, and making provisions for bad and doubtful debts, depreciations, and discount



<b>PROGRAMME: ADVANCED NATIONAL BUSINESS STUDIES</b>			
<b>MODULE: FINANCIAL ACCOUNTING II</b>		<b>COURSE CODE: CFA 12</b>	<b>CONTACT HOURS:</b> 45
<b>COURSE SPECIFICATION: Theoretical Contents:</b>			
<b>General Objective: 1.0 : Understand the importance, and use of control account</b>			
<b>Week</b>	<b>Specific Learning Outcome:</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p>On completion of this module, the trainee should be able to:</p> <p><b>Control Account</b></p> <p>1.1 Explain the meaning of control account</p> <p>1.2 Describe the various types of control account</p> <p>1.3 State the reason for keeping a control account</p> <p>1.4 Prepare the control account</p>	<ul style="list-style-type: none"> <li>- Define control Account</li> <li>- Explain the various types of control account</li> <li>- Discuss the reasons for keeping control account</li> <li>- Demonstrate how to prepare control account.</li> </ul>	
<b>General Objective: 2.0 : Understand the importance and method of keeping Imprest system</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Imprest Account</b></p> <p>2.1 Explain the Imprest system.</p> <p>2.2 Describe the general format of a petty cash book and method of making entries.</p> <p>2.3 Make entries in the Petty Cash Book.</p>	<ul style="list-style-type: none"> <li>- Define Imprest system</li> <li>- Illustrate the general format of Petty Cash book and how to make entries into the petty cash book</li> <li>- Demonstrate how to prepare the petty cash book</li> <li>- Identify the relationship between petty cash book and the main cash book</li> </ul>	

	<p>2.4 Summaries of entries in the Petty Cash Book.</p> <p>2.5 Show the relationship between the Petty Cash Book, and the Cash Book.</p> <p>2.6 Post entries from the Petty cash book to the ledger account.</p>	<ul style="list-style-type: none"> <li>- Illustrate how to post the petty cash book entry into the ledger account.</li> </ul>	
<b>General Objective: 3.0 : Understand the need for and uses of suspense account</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Suspense Account</b></p> <p>3.1 Define suspense account</p> <p>3.2 State the use of suspense account</p> <p>3.3 State the errors that do not affect suspense account and the errors that affect trial balance.</p> <p>3.4 Illustrate a typical suspense account</p> <p>3.5 Clear and reconcile a given suspense account</p>	<ul style="list-style-type: none"> <li>- Explain the meaning of suspense account</li> <li>- Identify/Explain the errors that do not affect trial balance and those that affect it.</li> <li>- Discuss the use of suspense account</li> <li>- Demonstrate how to prepare suspense account</li> <li>- Identify the errors that</li> </ul>	

<b>General Objective: 4.0 : Understand the method of preparing bank reconciliation statement</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Bank Reconciliation Statement</b> 4.1 Explain Bank Statement;  4.2 Explain the following terms: a) unrepresented cheques; b) uncredited cheques; c) standing order; d) bank charges or commission; e) dividend interest; e) charges for cheques  4.3 Explain cash book adjustment (updating)  4.4 Prepare bank reconciliation statement of an individual and a company;	<ul style="list-style-type: none"> <li>- Define Bank Statement</li> <li>- Discuss the following terms:</li> <li>- Demonstrate how to adjust (update) the cash book</li> <li>- Demonstrate how to prepare the bank reconciliation statement of an individual/company</li> </ul>	
<b>General Objective: 5.0 Understand the distinctions between revenue and capital expenditure.</b>			
<b>Week</b>	<b>Specific Learning Outcome:</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	On completion of this module, the trainee should be able to:  5.1 Distinguish between: a) Revenue and Capital Expenditure; b) Current Assets  5.2 Identify items that are capital in nature and those which are revenue in nature	<ul style="list-style-type: none"> <li>- Differentiate between revenue and capital expenditure</li> <li>- State with examples items of revenue expenditure and capital expenditure.</li> </ul>	

<b>General Objective: 6.0 Understand how to prepare accounts for non-trading organisation.</b>			
<b>WEEK 1 &amp; 2</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	6.1 Define non-trading organisation	- Explain non-trading Organisation	
	6.2 Explain receipt and payment	- Discuss receipt and payment accounts	
	6.3 Illustrate how to prepare receipt and payment account	- Solve problems involving receipt and payment accounts	
	6.4 Explain income and expenditure account	- Discuss income and expenditure accounts	
	6.5 Illustrate how to prepare income and expenditure account	- Demonstrate how to prepare income and expenditure accounts	
	6.6 Discuss bar trading account	- Explain bar trading Account	
	6.7 Explain the balance sheet of a non-trading organisation	- Discuss the balance sheet of a non-trading organisation.	
	6.8 Prepare receipt and payments, revenue and expenditure accounts and the balance sheet.	- Demonstrate how to: prepare receipt, income and Expenditure	

<b>General Objective: 7.0 Understand the concept of depreciation and the various methods of providing for it</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Depreciation</b>		
	7.1 Define depreciation	- Explain the meaning of Depreciation	
	7.2 Explain the method of calculating depreciation	- Discuss the method of calculating depreciation	
<b>General Objective: 8.0: Understand the treatment of accruals prepayment bad debts and making provisions for bad and doubtful debts depreciation and discounts.</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	9.9 Explain accruals, prepayments, debts, provision for bad and doubtful debts, depreciation and discount.	- Discuss the meaning of accruals, prepayments bad debts, provision for bad and doubtful debts, depreciation and discount.	
	9.10 Discuss how accruals, prepayments bad debts, provision for bad and doubtful debts, depreciation and discounts are treated in the book of accounts.	- Explain how these items are treated in the books of accounts.	
	9.11 Prepare final accounts and balance sheets including adjustments	- Solve problems in final accounts and balance sheets involving adjustments.	
	9.12 Treat bad and doubtful debts in the books of account		

<b>General Objective: 5.0 : Understand how to prepare simple final account (trading, profit and loss account) and balance sheet</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Final Account</b></p> <p>5.1 Identify the items required to prepare:  a) Trading account;  b) Profit and loss accounts</p> <p>5.2 Explain the importance of financial statements (5.1)</p> <p>5.3 Prepare the following:  a) Trading account  b) Profit and loss accounts  c) Balance sheet</p> <p>5.4 Explain and illustrate the relationship between the final accounts, trading, profit and loss accounts, and the balance sheet.</p>		
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Partnership Transaction</b></p> <p>6.1 Explain partnership formation and dissolution</p> <p>6.2 Distinguish between partnership, company and a sole trader</p> <p>6.3 State the requirements for formation of a partnership</p>		

	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Income Tax</b></p> <p>7.1 Define income for income Tax purposes</p> <p>7.2 Identify the basis of tax assessment</p> <p>7.3 Prepare the P.A.Y.E. chart</p> <p>7.4 Describe the methods of transfer of payment of taxes deducted to appropriate Inland Revenue</p> <p>7.5 Explain the book-keeping entries when tax deducted in handed over to the appropriate Inland Revenue.</p> <p>7.6 List the agencies involved in handling Tax matters in Nigeria</p> <p>7.7 Explain the structure of Tax in Nigeria</p>		
<b>General Objective: 8.0 : Understand the treatment of containers and goods sold on approval</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Trading Account</b></p> <p>8.1 Identify various kinds of containers; e.g.</p> <p style="padding-left: 20px;">i) Drums</p> <p style="padding-left: 20px;">ii) Cases;</p> <p style="padding-left: 20px;">iii) Packages;</p> <p style="padding-left: 20px;">iv) Empties (Bottles).</p> <p>8.2 Prepare container trading and stock account</p> <p>8.3 Prepare Goods sold on approval or Return Day Book or Journal</p>		

**PROGRAMME:** BUSINESS STUDIES  
**MODULE:** CFA 13 FINANCIAL ACCOUNTING III  
**DURATION:** 60 HOURS

**GOAL:** This module is designed to provide the trainee with further knowledge and skill in book-keeping.

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should be able to prepare different types of accounts.

- 1.0 Preparation of partnership account.
- 2.0 Accounting concepts and conventions
- 3.0 How to prepare container accounts
- 4.0 The methods of calculating tax on employees income (P.A.Y.E)
- 5.0 Manufacturing Accounts. The Principles and methods of preparing marketing accounts.
- 6.0 The preparation of incomplete records (single entry)
- 7.0 Principles and methods of preparing departmental accounts
- 8.0 Preparation of branch accounts.
- 9.0 Preparation of joint venture accounts.
- 10.0 Preparation of consignment accounts
- 11.0 Understand the principles of public sector accounting
- 12.0 The preparation of hire purchase accounts.
- 13.0 Understand the basic elements in data processing
- 14.0 The principles and methods of preparing company accounts.



<b>PROGRAMME: BUSINESS STUDIES</b>			
<b>MODULE FINANCIAL ACCOUNTING III</b>		<b>COURSE CODE: CFA 13</b>	<b>CONTACT HOURS: 60</b>
<b>COURSE SPECIFICATION:</b>			
<b>General Objective: 1.0 Understand how to prepare Partnership accounts.</b>			
<b>Week</b>	<b>Specific Learning Outcome:</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p>On completion of this module, the trainee should be able to:</p> <p>1.1 Define partnership account</p> <p>1.2 Explain partnership agreement, and the rules that apply when there is no agreement between the partners.</p> <p>1.3 Illustrate how to prepare partnership trading, profit and loss account.</p> <p>1.4 Discuss partnership, capital current and appropriation account.</p> <p>1.5 Explain how to prepare partners balance sheet.</p>	<ul style="list-style-type: none"> <li>- Explain partnership Account <ul style="list-style-type: none"> <li>- Discuss partnership agreement and the rule that applies when there is no agreement.</li> <li>- Demonstrate how to prepare partnership, trading, profit and loss account.</li> </ul> </li> <li>- Explain partnership capital, current and appropriation account.</li> <li>- Discuss how to prepare partners balance sheet.</li> </ul>	
<b>General Objective: 2.0 Know accounting concepts and conventions.</b>			
<b>WEEK</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p>2.1 State the meaning of accounting concepts and conventions.</p>	<ul style="list-style-type: none"> <li>- Explain the meaning of accounting concepts and conventions</li> </ul>	

<b>General Objective: 3.0 Understand the treatment of containers and goods sold on approval.</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
3.1	Identify various types of containers	<ul style="list-style-type: none"> <li>- State the various kinds of containers.</li> <li>- Illustrate how to prepare container and stock account.</li> <li>- Explain how to prepare goods sold on approval or returns day book journals.</li> </ul>	
3.2	Explain the preparation of container, trading and stock accounts		
3.3	Discuss how to prepare goods sold on approval or returns day books		
<b>General Objective: 4.0: Understand the treatment of accruals prepayment bad debts and making provisions for bad and doubtful debts depreciation and discounts.</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
4.1	Explain accruals, prepayments, bad debts, provision for bad and doubtful debts, depreciation and discount.	<ul style="list-style-type: none"> <li>- Discuss the meaning of accruals, prepayments bad debts, and provision for bad and doubtful debts, depreciation and discount.</li> <li>- Explain how these items are treated in the books of accounts.</li> <li>- Solve problems in final accounts and balance sheets involving adjustments.</li> </ul>	
4.2	Discuss how accruals, prepayments bad debts, provision for bad and doubtful debts, depreciation and discounts are treated in the book of accounts.		
4.3	Prepare final accounts and balance sheets including adjustments		
4.4	Treat bad and doubtful debts in the books of account		

<b>General Objective: 5.0 : Understand the principles and preparation of manufacturing account</b>		
<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<p>On completion of this module the trainee should be able to:</p> <p><b>Manufacturing Account</b></p> <p>5.1 Define manufacturing account</p> <p>5.2 Explain the following terms:</p> <p>a) raw materials;  b) Labour (direct and indirect);  c) Prime cost of production;  d) Work in progress;  e) Overhead;  f) Cost of finished goods;  g) Direct product cost.</p> <p>5.3 Illustrate how to prepare manufacturing account using a standard format</p> <p>5.4 Explain the relationship between manufacturing account, trading profit and loss account and balance sheet.</p>	<ul style="list-style-type: none"> <li>- Explain the meaning of manufacturing account</li> <li>- Discuss the terms in manufacturing account</li> <li>- Demonstrate how to prepare manufacturing account</li> <li>- Discuss the manufacturing trading, profit and loss account and balance sheet.</li> </ul>	
<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<p><b>Final Account from Incomplete Records</b></p> <p>6.1 Explain the meaning of incomplete records</p> <p>6.2 State the cause resulting to incomplete records</p> <p>6.3 Illustrate how to determine the missing figures using the available information</p> <p>6.4 Discuss how to prepare final account from incomplete data</p>	<ul style="list-style-type: none"> <li>- Discuss the meaning of incomplete records</li> <li>- Outline the causes of incomplete records</li> <li>- Demonstrate how to calculate the missing figures.</li> <li>- Explain how to prepare final account from incomplete data</li> </ul>	

	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	7.1 Define departmental account  7.2 Explain how to apportion expenses in departmental account  7.3 Illustrate how to prepare departmental account  7.4 Discuss how to prepare departmental balance sheet	<ul style="list-style-type: none"> <li>- Explain departmental account</li> <li>- Demonstrate how to prepare departmental account</li> <li>- Discuss how to apportion expenses in departmental account</li> <li>- Explain how to prepare departmental balance sheet</li> </ul>	
<b>General Objective: 8.0 : Understand the preparation of branch account</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Branch Account</b> 8.1 State the meaning of branch accounts  8.2 Illustrate how head office prepares the branches accounts.  8.4 Illustrate how each branch prepares their own books of accounts	<ul style="list-style-type: none"> <li>- Explain the meaning of branch account</li> <li>- Demonstrate how head office prepares the branches accounts.</li> <li>- Demonstrate how each branch prepares its books of accounts.</li> </ul>	

<b>General Objective: 9.0 : Know how to prepare Joint Venture Accounts</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Joint Venture Account</b>		<ul style="list-style-type: none"> <li>- Explain Joint Venture</li> <li>- Demonstrate how to prepare the Joint Venture Account.</li> <li>- Discuss how to prepare the memorandum account.</li> </ul>	
9.1	Define Joint Venture		
9.2	Illustrate how to prepare the Joint Venture account		
9.3	Explain how to prepare the memorandum account.		
<b>General Objective: 10.0 : Consignment Account</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Consignment Account</b>		<ul style="list-style-type: none"> <li>- Explain the meaning of consignment account</li> <li>- Demonstrate how to prepare the consignor's account</li> <li>- Discuss how to prepare consignee's account and account sales.</li> </ul>	
10.1	State the meaning of consignment account		
10.2	Illustrate how to prepare the consignor's account		
10.3	Explain how to prepare the consignee's account and account sales.		
<b>General Objective: 11.0 : Know how to prepare public sector accounts</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Public Sector's Account</b>		<ul style="list-style-type: none"> <li>- Explain the meaning of public sector accounts</li> <li>- Discuss the meaning of capital and concurrent expenditure</li> <li>- Demonstrate how to prepare simple governmental accounting</li> </ul>	
11.1	State the meaning of public sector accounts		
11.2	Explain the meaning of capital and concurrent expenditure		
11.3	Illustrate how to prepare simple governmental accounting		

<b>General Objective: 12.0 : Understand how to prepare hire purchase account</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Hire Purchase Account</b>			
12.1	Define hire purchase	- Explain hire purchase	
12.2	Illustrate how to make entries in hire purchase accounts	- Demonstrate how to make entries in hire purchase accounts	
<b>General Objective: 13.0 : Know basic elements of data processing</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Data Processing</b>			
13.1	Define data processing	- Explain data processing	
13.2	Explain the historical development of the computer	- Discuss the historical development of the computer	
13.3	Discuss the components and functions of the computer	- Explain the components and function of the computer	
13.4	Define the terminologies used in computer operations	- Explain the terminologies used in computer operation.	
13.5	Illustrate computer applications in an accounting environment	- Demonstrate computer application in an computer environment	

<b>General Objective: 14.0 : Understand how to prepare company's account</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Company's Account</b>		
	14.1 State the meaning of company account	- Explain the meaning of company account	
	14.2 Explain the issue of shares of a company	- Discuss the issue of shares of a company	
	14.3 Define issued, authorised, paid up capital etc.	- Explain issued, authorised paid up capital etc.	
	14.4 Illustrate how to prepare the final account of a company	- Demonstrate how to prepare the final account of a company	
	14.5 Illustrate how to prepare the appropriation account of a company	- Demonstrate how to prepare the appropriation account of a company	
	14.6 Explain the conversion of partnership into a company	- Discuss the conversion of partnership into a company	
	14.7 Discuss the interpretation of accounts using simple ratios	- Explain the interpretation of accounts using simple ratios	

**PROGRAMME:**

**ADVANCED NATIONAL BUSINESS CERTIFICATE**

**MODULE:**

**CFA 27 ADVANCED FINANCIAL ACCOUNTING**

**DURATION:**

**60 HOURS**

**GOAL:**

This module is designed to provide the trainee with further knowledge and skill in book-keeping and to enable him keep books of Accounts of any Business Organisation.

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should be able to explain:

- 1.0 Fund flow statement
- 2.0 How to prepare final accounts from incomplete records.
- 3.0 Partnership Accounts.
- 4.0 Limited Liability Company and how to prepare company accounts.
- 5.0 The meaning of Bill of Exchange, parties to a bill of exchange and the accounting entries.
- 6.0 How to prepare hire purchase accounts.
- 7.0 How to prepare branch accounts.
- 8.0 The principles and how to prepare public sector accounts.
- 9.0 Purchase of existing and amalgamation of existing business.
- 10.0 Data processing.



<b>PROGRAMME:</b>		<b>BUSINESS STUDIES</b>	
<b>MODULE</b>	<b>ADVANCED FINANCIAL ACCOUNTING</b>	<b>COURSE CODE:</b>	<b>CFA 27</b>
		<b>CONTACT HOURS:</b>	<b>60</b>
<b>COURSE SPECIFICATION:</b>			
<b>General Objective: 1.0 Understand Fund Flow Statement.</b>			
<b>Week</b>	<b>Specific Learning Outcome:</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p>On completion of this module, the trainee should be able to:</p> <p><b>1. Fund Flow Statement</b></p> <p>1.1 Explain fund flow statement</p> <p>1.2 Illustrate how to calculate fund flow statement.</p>	<p>1. Discuss fund flow statement.</p> <p>2. Demonstrate how to calculate fund flow statements.</p>	
<b>General Objective: 2.0 Understand Incomplete Records</b>			
<b>WEEK</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>2. Incomplete Records</b></p> <p>2.1 State the meaning of incomplete records.</p> <p>2.2 Explain the determination of missing figures using the available information.</p> <p>2.3 Preparation of final account from incomplete records.</p>	<p>1. Explain the meaning of incomplete records.</p> <p>2. Discuss the determination of missing figures using the available information.</p> <p>3. Demonstrate how to prepare final account from incomplete records.</p>	

<b>General Objective: 3.0 Understand Partnership account</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>3. Partnership Accounts</b></p> <p>3.1 State the meaning of partnership and identify their profit/loss sharing Methods</p> <p>3.2 Explain the preparation of the following accounts:</p> <p style="padding-left: 40px;">a) Partners Appropriation Account</p> <p style="padding-left: 40px;">b) Partners Capital Account</p> <p style="padding-left: 40px;">c) Partners Current accounts</p> <p>3.3 Illustrate how to prepare Partnership Balance Sheet</p> <p>3.4 Treat the admission of new partner.</p> <p>3.5 Illustrate the dissolution of partnership account.</p>	<p>1. Explain the meaning of partnership and identify their profit/loss sharing methods.</p> <p>2. Discuss how to prepare the following accounts:</p> <p style="padding-left: 40px;">a) Partners Appropriation Accounts</p> <p style="padding-left: 40px;">b) Partners Capital Accounts.</p> <p style="padding-left: 40px;">c) Partners Current Accounts.</p> <p>3. Demonstrate how to prepare Partnership Balance Sheet.</p> <p>4. Demonstrate the preparation of dissolution of partnership account.</p> <p>5. Explain the dissolution of partnership account.</p>	

<b>General Objective: 4.0: Understand Limited Liability Company Accounts.</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>4. Limited Liability Company Accounts</b>		
	4.1 Define Limited Liability Company.	1. Explain the meaning of Limited Liability Company	
	4.2 Explain the meaning of public offer and right issue of shares.	2. Discuss and explain the meaning of public offer and right issue of shares.	
	4.3 Identify and explain the various names associated with the capital of a limited Liability Company i.e. Authorized Capital; Issued Capitals etc.	3. State and explain the various names associated with the capital of a limited Liability Company i.e. Authorized Capital; Issued Capitals etc.	
	4.4 Outline and explain the types of shares.	4. Mention and explain the types of shares.	
	4.5 Illustrate the Accounting entries for issue of share at: a) par value b) premium c) discount	5. Demonstrate the preparation of accounts for issue of share at: a) par value b) premium c) discount	
	4.6 Explain how to prepare the following accounts of a company: a) Appropriation or Published Profit and Loss Accounts  b) General and Specific Reserve Account	6. Illustrate how to prepare the following accounts of a company: a) appropriation of Published Profit and Loss Account	
	4.7 Show how to prepare the company balance sheet.		
	4.8 Solve problems on the unpublished and published profit and loss account/balance sheet of a Limited Liability Company.		

		b) General and Specific Reserve Account.  7. Explain how to prepare the company balance sheet.  8. Demonstrate how to solve problems on the unpublished and publish profit and loss account/balance sheet of a Limited Liability Company.	
<b>General Objective: 5.0 : Understand Bill of Exchange</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>5. Bill of Exchange</b>  5.1 Define Bill of Exchange  5.2 State the parties to a Bill of Exchange.  5.3 Illustrate the accounting entries for Bill of Exchange	1. Explain Bill of Exchange  2. Discuss the parties to a Bill of Exchange  3. Demonstrate the accounting entries for Bill of Exchange.	
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>6. Hire Purchase Accounts</b>  6.1 Define Hire Purchase.  6.2 Illustrate the preparation of hire purchase accounts.	<b>1.</b> Explain Hire Purchase  <b>2.</b> Demonstrate the preparation of hire purchase accounts.	

	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>7. Branch Accounts</b>  7.1 Explain Branch Accounts.  7.2 Illustrate how to prepare the various kinds Branch Accounts.  7.3 Solve problems involving Branch Accounts.	1. Discuss Branch Account  2. Demonstrate how to prepare the various kinds Branch Accounts.  3. Explain how to solve problems involving Branch Accounts.	
<b>General Objective: 8.0 : Understand Public Sector Accounting</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>8. Public Sector Accounting</b>  8.1 Explain Public Sector Accounting.  8.2 State the various forms of Public Sector Accounting.  8.3 Illustrate how to prepare Public Sector Accounting.	1. Discuss Public Sector Accounting  2. Demonstrate how to prepare the various Kinds of Branch Accounts.  3. Demonstrate how to prepare Public sector Accounting	

<b>General Objective: 9.0 : Understand Business Mergers, Purchases of Existing Business</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>9. Business Mergers, Purchases of Existing Business</b>		1. discuss Business Mergers, Purchases of Existing Business.  2. Demonstrate Accounting entries involving Business Mergers  3. Demonstrate accounting entries involving Purchases of Existing Business.	
9.1	Explain Business Mergers, Purchases of Existing Business.		
9.2	Illustrate accounting entries involving Business Mergers.		
9.3	Illustrate accounting entries involving Purchases of Existing Business		

**PROGRAMME:**

**ADVANCE NATIONAL BUSINESS CERTIFICATE**

**MODULE:**

**CFA 28 ELEMENTS OF COST ACCOUNTING**

**DURATION:**

**90 HOURS**

**GOAL:**

This module is designed to provide the trainee with the knowledge of the principles and methods of Cost Accounting

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should be able to explain:

- 1.0 The Elements of Cost
- 2.0 The Cost Accounting department
- 3.0 Stores routine
- 4.0 The methods of valuing materials issues
- 5.0 Engagement, time-keeping and booking and methods of remunerating labour
- 6.0 Overhead
- 7.0 The reconciliation of Cost and Financial Accounts
- 8.0 Job Costing Service Costing
- 9.0 Process Costing
- 10.0 Marginal Costing
- 11.0 Standard Costing

<b>PROGRAMME: BUSINESS STUDIES</b>			
<b>MODULE: CFA 28 – COST ACCOUNTING</b>		<b>COURSE CODE:</b>	<b>CONTACT HOURS: 60</b>
<b>COURSE SPECIFICATION:</b>			
<b>General Objective: 1.0 Understand Fund Flow Statement.</b>			
<b>Week</b>	<b>Specific Learning Outcome:</b>	<b>Teacher’s Activities</b>	<b>Learning Resources</b>
	<p>On completion of this module, the trainee should be able to:</p> <p><b>1. Elements of Cost</b></p> <p>1.1 Explain the element of cost</p> <p>1.2 Analyse total cost.</p> <p>1.3 Identify direct cost items.</p> <p>1.4 Explain the meaning of overhead.</p> <p>1.5 Illustrate the methods of cost accounting.</p>	<p>1. Discuss the elements of cost.</p> <p>2. Explain total cost;</p> <p>3. Outline direct cost items.</p> <p>4. Discuss the meaning of overhead</p> <p>5. Demonstrate the methods of cost Accounting</p>	
<b>General Objective: 2.0 Understand Cost Accounting Department</b>			
<b>WEEK</b>	<b>Specific Learning Outcome</b>	<b>Teacher’s Activities</b>	<b>Learning Resources</b>
	<p><b>2. Cost Accounting Department</b></p> <p>2.1 Explain the functions of the Cost Accounting Department.</p>	<p>Discuss the functions of the Cost Accounting Department.</p>	



<b>General Objective: 3.0 Understand Store Routine</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>3. Store Routine</b> 3.1 Explain Stores routine 3.2 Discuss the organisation of stores. 3.3 Identify the measure of stores control. 3.4 Explain the stores records.		1. Discuss stores routine  2. Explain the organisation of stores  3. Explain the measures of stores control.  4. Discuss the stores records.	
<b>General Objective: 4.0: Understand Method of Valuing Materials Issues.</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>4. Method of Valuing Materials Issues</b> 4.1 Explain the methods of valuing materials issues.		Discuss the methods of valuing materials issues.	
<b>General Objective: 5.0 : Understand Labour Engagement, Time-keeping, Time Booking and Remunerations of Labour</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>5. Labour Engagement, Time-Keeping, Time Booking and Remuneration of Labour</b>  5.1 Explain engagement of new personnel.  5.2 Discuss the termination of employment  5.3 Explain time keeping and booking methods of engaged personnel.  5.4 State the methods of remuneration of labour.		1. Discuss the engagement of new Personnel  2. Explain termination of employment  3. Discuss the time keeping and booking methods of engaged personnel.  4. Identify the methods of remuneration of labour.	

	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>6. Overhead</b>  6.1 Define Overhead  6.2 Explain apportionment of overhead  6.3 State the classes of production Overhead  6.4 Illustrate the Accounting entries for overhead  6.5 Discuss the administration of overhead  6.6 Explain the depreciation and interest on capital	1. Explain the overhead  2. Discuss apportionment of Overhead  3. Explain the classes of production overhead  4. Demonstrate the accounting entries for Overhead  5. Explain the administration of Overhead  6. Discuss the depreciation and interest on capital.	
	<b>Specific Learning Outcome</b>  <b>7. Reconciliation of Cost and Financial Accounts</b>  7.1 Explain the meaning of reconciliation of accounts.  7.2 Illustrate how to reconcile cost and financial accounts	<b>Teacher's Activities</b>  1. Discuss the meaning of reconciliation of accounts.  2. Demonstrate how to reconcile cost and financial accounts	<b>Learning Resources</b>

<b>General Objective: 8.0 : Understand Job Costing</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>8. Job Costing</b>			
8.1	Define Job Costing	1. Explain Define Job Costing.	
8.2	Illustrate how to prepare Job Costing Statement.	2. Demonstrate how to prepare Job Costing statement.	
8.3	Solve problems involving Job Costing.	3. Illustrate how to solve problems involving job costing.	
<b>General Objective: 9.0 : Understand Service Costing</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>9. Service Costing</b>			
9.1	Define Service Costing	1. Explain Service Costing	
9.2	Explain transport costing	2. Discuss transport Costing	
9.3	Discuss canteen costing	3. Explain canteen Costing	

<b>General Objective: 10.0 : Understand Process Costing</b>			
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	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>10. Process Costing</b> 10.1 Define process costing 10.2 Explain the methods in process costing. 10.3 Discuss general features of process costing. 10.4 Explain process loss, scrap and wastage. 10.5 Solve problems in process costing.	1. Explain process Costing 2. Discuss methods in process costing 3. Explain the general features of process costing. 4. Discuss process loss, scrap and wastage. 5. Demonstrate how to solve problems in process costing.	
<b>General Objective: 11.0 : Understand Marginal Costing</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>11. Marginal Costing</b> 11.1 Define Marginal Costing 11.2 Explains the following: a) Contribution/sales ratio b) Break-even c) Fixing selling price d) Effects of reduction in price 11.3 Illustrate the accounting entries in marginal costing 11.4 Explain the application of overhead in marginal costing.	1. Explain Marginal Costing 2. Discuss the following terms in marginal costing: i) Contribution/sales ratio ii) break-even iii) fixing selling Price iv) effects of reduction in price.	
<b>General Objective: 12 : Understand Standard Costing</b>			

	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>12. Standard Costing</b></p> <p>12.1 Define Standard Costing</p> <p>12.2 Explain Standard hour and establishment of standard hour.</p> <p>12.3 Discuss variances in standard costing</p>	<p>1. Explain Standard Costing</p> <p>2. Discuss Standard hour and establishment of standard hour</p> <p>3. Explain variances in standard costing.</p>	

**PROGRAMME:** ADVANCE NATIONAL BUSINESS CERTIFICATE

**MODULE:** CFA 29 - Auditing

**DURATION:** 60 HOURS

**GOAL:** This module is designed to provide the trainee with the knowledge and skill in Auditing.

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should be able to understand:

- 1.0 The why of Auditing
- 2.0 .The professional rules of Auditing
- 3.0 The conduct of the Audit
- 4.0 Assets and Liability verifications.
  - 1.0 Audit evidence.
  - 2.0 Review of financial statements.
  - 3.0 Planning and control of audits.
  - 4.0 The Auditors report.
  - 5.0 Internal Auditing.
  - 6.0 Corporate governance.
  - 7.0 Computer and the auditor.
  - 8.0 Auditing and the company act.

<b>PROGRAMME:</b> ADVANCED NATIONAL BUSINESS STUDIES			
<b>MODULE: CFA 29 – AUDITING</b>		<b>COURSE CODE:</b>	
<b>COURSE SPECIFICATION:</b>			
<b>General Objective: 1.0 Understand the why of Auditing</b>			
<b>Week</b>	<b>Specific Learning Outcome:</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p>On completion of this module, the trainee should be able to:</p> <p><b>1. The Why of Auditing</b></p> <p>1.1 Define Auditing</p> <p>1.2 Explain why there is need for an Audit.</p> <p>1.3 Explain the qualities of an auditor.</p> <p>1.4 State the types of audit.</p>	<p>1. Explain the meaning of Auditing.</p> <p>2. Discuss the reasons for Auditing</p> <p>3. Discuss the qualities of an Auditor</p> <p>4. Explain the different types of audit.</p>	
<b>General Objective: 2.0 Understand the professional Rule of Auditing</b>			
<b>WEEK</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>2. Professional Rule of Auditing</b></p> <p>2.1 State the meaning of professional rules in Auditing</p> <p>2.2 Explain the guideline for Auditing standards.</p> <p>2.3 Discuss the Accounting standard and the Auditor.</p> <p>2.4 Identify the rules for professional conduct.</p> <p>2.5 State the meaning of letter of</p>	<p>1. Explain the meaning of professional rules in Auditing.</p> <p>2. Discuss the guideline for Auditing standard.</p> <p>3. Explain the Accounting standard and the Auditor.</p> <p>4. Discuss the rules for professional conduct.</p> <p>5. Explain the meaning</p>	

	engagement.	of letters of engagement.	
<b>General Objective: 3.0 Understand how to conduct the Audit</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>3. Conduct of the Audit</b> 3.1 Explain the Accounting systems. 3.2 Discuss internal controls. 3.3 Explain the following audit terms: a) Audit testing b) Analytical review techniques c) Working papers d) Report to directors or management. 3.4 Discuss the Auditor and error and fraud	1. Discuss the Accounting System 2. Explain internal Controls 3. Discuss each of these terms in Auditing: a) Audit testing b) Analytical review techniques. c) Working papers d) Report to directors or management. 4. Explain the Auditor and error and fraud.	
<b>General Objective: 4.0: Understand Assets and Liabilities.</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>4. Assets and Liabilities</b> 4.1 Define Assets and Liabilities 4.2 Explain Assets Verifications. 4.3 Discuss Liabilities Verifications.	1. Explain Assets and Liabilities 2. Discuss Assets Verifications 3. Explain the Auditor and error ad fraud.	



<b>General Objective: 5.0 : Understand Audit Evidence</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>5. Audit Evidence</b> 5.1 Define Audit Evidence 5.2 Explain Business and Audit Risks 5.3 Illustrate Audit Sampling 5.4 State the stages of audit sampling. 5.5 Explain when/how an auditor can rely on other specialists.	1. Explain Audit evidence 2. Discuss Business and Audit risks 3. Demonstrate how to use Audit 4. Explain the stages of audit sampling 5. Discuss when/how an auditor can rely on other specialist	
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>6. Review of Financial Statements</b> 6.1 Define review of financial statement 6.2 Explain the final review stage of the audit. 6.3 Discuss true and fair view opinion of the auditor. 6.4 Explain management letter.	a. Explain review of financial Statement b. Discuss the final review state of the audit c. Explain the true and fair view opinion of the auditor. d. discuss management letter	

	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>7. Planning and Control Audit</b> 7.1 Explain planning of Audit exercise 7.2 Discuss quality control in audit.	1. Discuss the planning of audit exercise. 2. Explain quality control in audit.	
<b>General Objective: 8.0 : Understand how to prepare Audit Report</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>8. Audit Report</b> 8.1 Define Audit Report 8.2 Explain the following:- a) Qualify audit report b) Events after the balance sheet. c) Going Concern d) Opening balances	1. Explain Audit Report. 2. Discuss the followings: a) Qualified audit report b) Events after the Balance Sheet date. c) Going Concern. d) Opening balances and comparatives	
<b>General Objective: 9.0 : Understand Internal Auditing</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>9. Internal Auditing</b> 9.1 Define Internal Auditing 9.2 Explain the reasons for internal auditing	1. Explain Internal Auditing 2. Discuss the reasons for internal auditing	

<b>General Objective: 10.0 : Understand Corporate Governance</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>10. Corporate Governance</b> 10.1 Define Corporate Governance 10.2 Identify items that constitute the Corporate Governance		1. Explain Corporate governance 2. Discuss the items that constitute corporate governance	
<b>General Objective: 11.0 : Understand the use of Computer in Audit</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>11. Computer and the Auditor</b> 11.1 Explain how computer system has affected auditing practices. 11.2 Discuss internal control in Computer information system		1. Discuss how computer system has affected auditing practices. 2. Explain internal control in computer information system.	
<b>General Objective: 12 : Understand Auditing and the Company Act</b>			
<b>Specific Learning Outcome</b>		<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>12. Auditing and the Company Act</b> 12.1 State the meaning of the Company Act.  Explain the rights and duties of Auditors under the Company Act.  Discuss the auditor and the Company Act.  Illustrate the Accounting requirement of the Company Act.		1. Explain the meaning of Company Act. 2. Discuss the rights and duties of the Auditor under the Company Act. 3. Explain the auditor and the Company Act. 4. Demonstrate the Accounting requirements of the Company Act.	

**PROGRAMME:**                **ADVANCED NATIONAL BUSINESS STUDIES**

**MODULE:**                **CBS 23      BUSINESS STATISTICS**

**DURATION:**              **60 HOURS**

**PRE-REQUISITE:**

**GOAL:**                    The module is designed to provide the trainee with the knowledge of basic statistics techniques applied widely in business

**GENERAL OBJECTIVES:**

On completion of this module, the trainee should be able to understand:

- 1.0    Simple methods of statistical investigation
- 2.0    Various sampling techniques
- 3.0    Various methods of tabulating and presenting data
- 4.0    The computation and applications of measures of central tendency and dispersion

<b>PROGRAMME:                    ADVANCED NATIONAL BUSINESS STUDIES</b>			
<b>MODULE:    BUSINESS STATISTICS</b>		<b>COURSE CODE: CBS 23</b>	<b>CONTACT HOURS: 60</b>
<b>COURSE SPECIFICATION: Theoretical Contents:</b>			
<b>General Objective: 1.0 : Understand simple methods of Statistical Investigation</b>			
<b>Week</b>	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<b>Methods of Statistical Investigation</b>		
	1.1 Define statistics	- Explain the meaning of statistics	
	1.2 Identify the uses of statistics in business	- Explain the uses of statistics in business	
	1.3 Explain the nature of statistical investigations	- Discuss the nature of statistical investigations	
	1.4 Identify methods of data collection	- Explain methods of data collection	
	1.5 State the advantages and disadvantages of each statistical method of data collection	- Identify the advantages and disadvantages of each statistical method of data collection	
	1.6 Explain the meaning of primary and secondary data	- Discuss the meaning of primary and secondary data	
	1.7 State principal sources of primary and secondary data	- Discuss the sources of primary and secondary data	

<b>General Objective: 2.0 : Understand various sampling techniques</b>		
<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Sampling Techniques</b> 2.1 Define sampling 2.2 Explain methods of sampling. 2.3 State advantages and disadvantages of various methods of sampling techniques 2.4 Carry out sampling exercise on a given project	<ul style="list-style-type: none"> <li>- Explain sampling</li> <li>- Discuss methods of sampling</li> <li>- Enumerate the advantages and disadvantages of sampling techniques</li> <li>- Conduct out sampling exercise on a given project</li> </ul>	
<b>General Objective: 3.0 : Understand various methods of tabulating and presenting data</b>		
<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Data Tabulation and Presentation</b> 3.1 Define frequency distribution 3.2 Draw frequency distributions and cumulative frequency distribution 3.3 Explain relative and percentage frequencies 3.4 Draw frequency polygons and cumulative frequency	<ul style="list-style-type: none"> <li>- Explain frequency distribution</li> <li>- Illustrate frequency distributions and cumulative frequency distribution</li> <li>- Discuss relative frequencies</li> <li>- Illustrate frequency polygons &amp; c. f.</li> </ul>	
<b>General Objective: 4.0 : Understand the computation and applications of Measures of Central Tendency</b>		
<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
<b>Measures of Central Tendency</b> 4.1 Define measures of central tendency 4.2 Identify the various types of measures of central tendencies 4.3 Compute the mean, medium and mode for ungrouped and grouped data	<ul style="list-style-type: none"> <li>- Discuss the meaning of measures of central tendency</li> <li>- Discuss the various types of measures of central tendencies</li> <li>- Illustrate how to calculate mean, medium and mode for ungrouped and grouped data</li> <li>- Explain the advantages and disadvantages of each type of</li> </ul>	

	<p>4.4 Calculate medium and mode using assumed mean and scaling factor</p> <p>4.5 Discuss the advantages and disadvantages of each type of measurement of central tendencies</p> <p>4.6 Estimate quintiles and percentiles of grouped data from cumulative frequency graphs</p> <p>4.7 Estimate mode from histogram</p>	<p>measurement of central tendencies</p> <ul style="list-style-type: none"> <li>- Compute quintiles and percentiles of grouped data from cumulative frequency graphs</li> <li>- Compute mode from histogram</li> </ul>	
<b>General Objective:5.0 : Understand the Computation and application of Measures of Dispersion</b>			
	<b>Specific Learning Outcome</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
	<p><b>Measures of Dispersion</b></p> <p>5.1 Define measures of dispersion</p> <p>5.2 Identify the various types of measures of dispersion</p> <p>5.3 Compute range, mean, deviation, standard deviation and variance</p> <p>5.4 Compute weighted averages and explain their uses</p> <p>5.5 Explain the application of measures of dispersion in statistical Investigation</p>	<ul style="list-style-type: none"> <li>- Explain measures of dispersion</li> <li>- Explain the various types of measures of dispersion</li> <li>- Illustrate how to compute range, mean, deviation, standard deviation and variance</li> <li>- Explain weighted averages and their uses</li> <li>- Discuss the application of measures of dispersion in statistical Investigation</li> </ul>	

**PROGRAMME:    ADVANCED NATIONAL BUSINESS CERTIFICATE**

**MODULE:        ASD 22 SECRETARIAL DUTIES**

**DURATION:      60 HOURS**

**GOAL:**        This course is designed to enable the trainee fit properly into the office of any organisation, have an insight into the nature of office operations, and the roles of the Confidential Secretary in various Business Organisations, by means of the following:

- a) relating the functions of the office to the whole organisation
- b) using appropriate methods to communicate internally and externally
- c) filing and retrieving office information, as well as know other sources of information
- d) making all travel arrangements for the employer
- e) manipulating office machines and equipment
- f) attending meetings and providing information as may be required, as well as take accurate records of proceedings
- g) portraying a good image of the organisation to the general public
- h) show personal qualities and attributes conducive to tolerance and coexistence with immediate work group
- i) taking appropriate actions independently when faced with challenging secretarial problems

### **GENERAL OBJECTIVES**

On the completion of this module, the trainee should be able to: -

- 1.0 Know the difference between a Personal Secretary and other categories of secretaries
- 2.0 Know the required training and qualifications for different levels of secretarial jobs
- 3.0 Understand the qualities and duties of the secretary
- 4.0 Know the various forms of communication
- 5.0 Understand how to write and reply routine letters from oral instructions and notes
- 6.0 Understand how to write reports
- 7.0 Know the use and how to operate mail-room equipment
- 8.0 Understand the system and methods of filing
- 9.0 Understand human relations



<b>PROGRAMME: ADVANCED NATIONAL BUSINESS CERTIFICATE</b>			
<b>Module: SECRETARIAL DUTIES</b>		<b>COURSE CODE: ASD 22</b>	<b>CONTACT HOURS:</b>
<b>Course Specification:</b>			
<b>WEEK</b>	<b>General Objective 1.0: Know the difference between a Personal Secretary and other categories of secretaries</b>		
	<b>Specific Learning Outcome</b>	<b>Teacher Activities</b>	<b>Learning Resources:</b>
<b>1</b>	<p>On completion of this module, the students should be able to:</p> <p><b>Categories of Secretaries</b></p> <p>1.1 Define a Personal Secretary and a Confidential Secretary 1.2 Explain the different categories of Secretaries</p>	<p>Explain and differentiate between a Personal Secretary and a Confidential Secretary</p> <p>Discuss different categories of secretaries</p>	<ul style="list-style-type: none"> <li>• Charts</li> <li>• Chalkboard</li> <li>• Reference books</li> </ul>
<b>General Objective 2.0 Know the required training and qualifications for different levels of secretarial jobs</b>			
<b>2</b>	<p><b>Qualifications of Secretaries</b></p> <p>2.1 State the basic qualification required of an intending student of Secretarial Management</p> <p>Explain the importance of high-speed qualification in skills, post qualification experience for appointment as Personal Secretary</p>	<p>Explain basic qualification for Secretaries</p> <p>Identify and discuss the importance of high-speed qualification in skills</p>	<ul style="list-style-type: none"> <li>• Charts</li> <li>• Chalkboard</li> <li>• List of institutions offering the course</li> </ul>
	<p>Explain the various methods of training secretaries (e.g. full-time, part-time, evening classes and on-the-job training) and know where these are available</p>	<p>Discuss training methods available for secretaries</p>	<ul style="list-style-type: none"> <li>• Chalkboard</li> <li>• Advertisements</li> <li>• Brochures</li> </ul>

<b>General Objective 3.0: Understand the qualities and duties of the secretary</b>			
	<b>Qualities of a Secretary</b>		
<b>3</b>	3.1 Enumerate the business and personal attributes of a good secretary 3.2 Explain the various duties of a good secretary	Explain each of the attributes  Discuss these duties	<ul style="list-style-type: none"> <li>• Chalkboard</li> <li>• Textbooks</li> </ul>
<b>General Objective 4.0: Know the various forms of communication</b>			
	<b>Communication</b>		
<b>4-6</b>	4.1 Explain what is meant by communication 4.2 Explain barriers to effective communication 4.3 Discuss formal and informal communication. - Formal, meetings, notices, conferences, formal letters, etc. - Informal, conversation, personal letters, etc.	Define communication  Discuss factors that affect effective communication  Explain what is meant by formal and informal communication and give examples	<ul style="list-style-type: none"> <li>• Chalkboard</li> <li>• Chart</li> <li>• Chalkboard</li> <li>• Samples of both types of communication</li> <li>• Video</li> </ul>

	<p>4.4 Explain what is meant by:</p> <p>a) official letters b) memo c) circular</p> <p>4.5 minutes</p> <p>4.6 Explain how to use the following:</p> <p>a) telephone/GSM b) fax c) Internet d) Courier service e) Postal service f) Computer network</p>	<p>Discuss these various forms of communication</p> <p>Define these means of communication, their uses and limitations</p>	<p>Sample copies of each of these</p> <ul style="list-style-type: none"> <li>• Samples of some of these gadgets <ul style="list-style-type: none"> <li>- telephone</li> <li>- computer</li> <li>- fax machine</li> </ul> </li> </ul>
<b>General Objective 5.0: Understand how to write and reply routine letters from oral instructions and notes</b>			
	<b>Write and Reply Routine Letters</b>		
<b>7</b>	<p>1.1 Explain how to write and reply routine letters – business letters, invitations, etc.</p> <p>1.2 Explain how to write letters from oral instructions and notes</p>	<p>Discuss the elements to look out for in writing these letters, invitations, etc.</p> <p>Discuss the necessity to acquire the skill in listening and note taking</p>	<ul style="list-style-type: none"> <li>• Sample letters</li> <li>• Sample invitations</li> <li>• Writing pad</li> <li>• Writing materials</li> <li>• Tape recorders</li> </ul>
<b>General Objective 6.0: Understand how to write reports</b>			
	<b>Report Writing</b>		
<b>8</b>	<p>6.1 Explain what report writing is</p> <p>6.2 Discuss the elements of report writing</p>	<p>Discuss what is meant by report writing and its importance</p> <p>Explain these elements that make a report comprehensive</p>	<ul style="list-style-type: none"> <li>• Writing materials</li> <li>• Sample reports</li> <li>• Writing materials</li> </ul>
<b>General Objective 7.0: Know the use and how to operate mail-room equipment</b>			
	<b>Mail Room</b>		
<b>9</b>	<p>7.1 Explain how to use mail-room equipment such as Franking machine, Staplers, Guillotine, etc.</p>	<p>List mail-room equipment and discuss their uses</p>	<ul style="list-style-type: none"> <li>• Franking machine</li> <li>• Guillotine, etc.</li> </ul>

<b>General Objective 8.0 Understand the system and methods of filing</b>			
<b>10-11</b>	<b>Filing</b>		<ul style="list-style-type: none"> <li>• Filing Cabinet</li> <li>• Files</li> <li>• Computer (CDS, Flash)</li> <li>• File Trays</li> <li>• Sample Mails</li> <li>• Rubber Stamp</li> <li>• Filing Cabinet</li> <li>• File Trays</li> <li>• Computer, etc.</li> </ul>
	8.1 Define manual filing and electronic filing	Discuss the importance of filing	
	8.2 Explain in-coming and out-going mails	Discuss what is meant by these different mails	
	8.3 Explain filing room equipment	List filing room equipment and their uses	
<b>General Objective 9.0 Understand human relations</b>			
<b>12</b>	<b>Human Relations</b>		<ul style="list-style-type: none"> <li>• Textbooks</li> <li>• Chalkboard</li> <li>• Chalkboard</li> <li>• Chalkboard</li> <li>• Chalkboard</li> </ul>
	9.1 Define human relations	Explain human relations	
	9.2 Describe a secretary's relationship with the organisation's executives	Discuss the dos and don'ts of the relationship	
	9.3 Describe a secretary's relationship with the general public	Discuss how the relationship should be	
	9.4 Describe a secretary's relationship with other colleagues	Discuss the need for a harmonious relationship	

**PROGRAMME:    ADVANCED NATIONAL BUSINESS CERTIFICATE**

**MODULE:        CAU 24 - AUDITING**

**DURATION:      60 HOURS**

**GOAL:**         This module is intended to provide the trainee with the knowledge and skill in auditing.

**GENERAL OBJECTIVES**

On the completion of this module, the trainee should be able to:

- 1.0 Understand the need for auditing
- 2.0 Know the professional rules of auditing
- 3.0 Understand how to conduct the auditing
- 4.0 Understand assets and liability verifications
- 5.0 Know what audit evidence is
- 6.0 Know how to review financial statements
- 7.0 Understand planning and control of audits
- 8.0 Know how to prepare audit report
- 9.0 Understand internal auditing
- 10.0 Understand corporate governance
- 11.0 Understand the uses of computer in audit
- 12.0 Understand auditing and the company act

<b>PROGRAMME: ADVANCED NATIONAL BUSINESS CERTIFICATE</b>			
<b>MODULE: AUDITING</b>		<b>COURSE CODE: CAU 24</b>	<b>CONTACT HOURS:</b>
<b>COURSE SPECIFICATION:</b>			
<b>WEEK</b>	<b>Specific Learning Outcome</b>	<b>Teacher Activities</b>	<b>Learning Resources:</b>
	<b>General Objective 1.0</b> Understand the need for auditing		
<b>1</b>	1.1 Define auditing 1.2 Explain the need for auditing 1.3 Enumerate the qualities of an auditor 1.4 List the different types of audit	Explain the meaning of auditing  Discuss the reasons for auditing  Discuss these qualities  Explain these different types of audit	
	<b>General Objective 2.0</b> Know the professional rules of auditing		
<b>2</b>	2.1 State the meaning of professional rules in auditing 2.2 List the guidelines for auditing standards 2.3 Explain accounting standards vis-à-vis the auditor 2.4 Explain the significance of letter of engagement		

	<b>General Objective 3.0</b> Understand how to conduct the audit		
<b>3</b>	3.1 Outline various accounting systems 3.2 Explain internal controls 3.3 Explain the following audit terms: a) audit testing b) analytical review techniques c) working papers d) report to directors or management 3.4 Explain the significance of error and fraud in audit	Discuss these accounting systems  Discuss these internal controls  Discuss each of these terms	
	<b>General Objective 4.0</b> Understand assets and liabilities		
<b>4</b>	4.1 Define assets and liabilities 4.2 Explain assets verifications 4.3 Explain liabilities verification	Explain these terms Discuss assets verification Explain liabilities verifications	
	<b>General Objective 5.0</b> Know what is audit evidence		
<b>5</b>	5.1 Define audit evidence 5.2 Explain business and audit risks 5.3 Outline audit sampling and its stages 5.4 Explain when/how an auditor can rely on other specialists	Explain audit evidence  Discuss these risks  Discuss the stages of audit sampling  Discuss when/how an auditor can rely on other specialists	

	<b>General Objective 6.0</b> Know how to review financial statements		
<b>6</b>	6.1 Explain review of financial statement 6.2 Explain the final review stage of the audit	Discuss the need to review financial statement Discuss the final review stage	
	<b>General Objective 7.0</b> Understand planning and control of audits		
<b>7</b>	7.1 Explain planning of audit exercise 7.2 Explain quality control in audit	Discuss planning of the audit exercise Discuss quality control	
	<b>General Objective 8.0</b> Know how to prepare audit report		
<b>8</b>	8.1 Define audit report 8.2 Explain the following terms: a) qualified audit report b) events after the balance sheet date c) going concern d) opening balances and comparatives	Explain audit report Discuss these various terms auditing	
	<b>General Objective 9.0</b> Understand internal auditing		
<b>9</b>	9.1 Define internal auditing 9.2 Explain reasons for internal auditing	Explain internal auditing Discuss the need for internal	
	<b>General Objective 10.0</b> Understand corporate governance		
<b>10</b>	10.1 Define corporate governance 10.2 Identify what constitutes corporate governance	Explain what is meant by corporate governance Discuss what constitutes corporate governance	
	<b>General Objective 11.0</b> Understand the uses of computer in audit		
<b>11</b>	11.1 Explain how the computer has affected auditing practices 11.2 Explain internal control in computer information system	Discuss this Discuss this internal control	



	<b>General Objective</b> 12.0 Understand auditing and the company act		
<b>12</b>	12.1 Identify what constitutes the Company Act 12.2 Explain the rights and duties of Auditors under the company Act 12.3 Identify the accounting requirement of the company Act	Explain the Company Act  Discuss these rights and duties  Discuss these requirements	

**PROGRAMME:**     **ADVANCED NATIONAL BUSINESS CERTIFICATE**

**MODULE:**        **CCA 27 - ADVANCED FINANCIAL ACCOUNTING**

**DURATION:**     **60 HOURS**

**GOAL:**            This module is intended to provide the trainee with further knowledge and skills in Book-keeping and to enable them keep books of accounts in a Business Organisation.

### **GENERAL OBJECTIVES**

On the completion of this module, the trainee should be able to:

- 1.0 Understand fund flow of statement
- 2.0 Know how to prepare final accounts from incomplete records
- 3.0 Understand partnership accounts
- 4.0 Understand limited liability company accounts
- 5.0 Understand bill of exchange
- 6.0 Understand hire purchase accounts
- 7.0 Know how to prepare branch accounts
- 8.0 Know public sector accounting
- 9.0 Understand business mergers, purchases of existing business

<b>PROGRAMME: ADVANCED NATIONAL BUSINESS CERTIFICATE</b>			
<b>MODULE: ADVANCED FINANCIAL ACCOUNTING</b>		<b>COURSE CODE: CCA 27</b>	<b>CONTACT HOURS:</b>
<b>Course Specification:</b>			
	<b>General Objective</b>		
<b>WEEK</b>	<b>Specific Learning Outcome</b>	<b>Teacher Activities</b>	<b>Learning Resources:</b>
<b>1</b>	1.1 Explain fund flow statement 1.2 Explain how to prepare fund flow statement	Discuss fund flow statement  Discuss how to calculate fund flow statement	<ul style="list-style-type: none"> <li>• Chalkboard</li> </ul>
<b>General Objective 2.0 Know how to prepare final accounts from incomplete records</b>			
<b>2</b>	2.1 State the meaning of incomplete records 2.2 Determine missing figures using available information 2.3 Prepare final account from incomplete records	Explain the meaning of incomplete records  Discuss the determination of missing figures using available information Explain how to prepare final account from incomplete records	<ul style="list-style-type: none"> <li>• Sample records</li> <li>• Sample records</li> <li>• Calculator</li> <li>• Computer</li> </ul>
<b>General Objective 3.0 Understand partnership accounts</b>			
<b>3-4</b>	3.1 Define what is meant by partnership and identify their profit/loss sharing methods 3.2 Explain the preparation of the following accounts: a) Partners appropriation accounts b) Partners capital accounts c) Partners current accounts 3.3 Illustrate how to prepare partnership balance sheet 3.4 Explain the admission of a new Partner 3.5 Explain the dissolution of partnership account	Explain these concepts Discuss how to prepare all of these accounts Explain how to prepare the balance sheet Discuss the admission of a new partner Discuss the dissolution of partnership account	

<b>General Objective 4.0 Understand limited liability company accounts</b>		
<b>5-6</b>	<p>4.1 Define limited liability company</p> <p>4.2 Explain public offer and rights issue of shares</p> <p>4.3 Identify the names associated with the capital of a limited liability company</p> <p>4.4 Enumerate different types of shares</p> <p>4.5 Explain the accounting entries for issue of shares at:</p> <p style="margin-left: 20px;">a) par value</p> <p style="margin-left: 20px;">b) premium</p> <p style="margin-left: 20px;">c) discount</p> <p>4.6 Explain how to prepare the following accounts of a company:</p> <p style="margin-left: 20px;">a) appropriation or publisher profit and loss account</p> <p style="margin-left: 20px;">b) general and specific reserve account</p> <p>4.7 Explain how to prepare company balance sheet</p> <p>4.8 Explain how to solve problems on the unpublished and published profit and loss account/balance sheet of a limited liability company</p>	<p>Explain the meaning of limited liability company</p> <p>Discuss these concepts</p> <p>Explain authorized capital, issued capital, etc.</p> <p>Explain these different types of shares</p> <p>Discuss these accounting entries</p> <p>Discuss how to prepare these accounts</p> <p>Show how to prepare the balance sheet</p> <p>Discuss how to solve these problems</p>
<b>General Objective 5.0 Understand bill of exchange</b>		
<b>7</b>	<p>5.1 Define bill of exchange</p> <p>5.2 Enumerate the parties to a bill of exchange</p> <p>5.3 Outline the accounting entries for bill of exchange</p>	<p>Explain bill of exchange</p> <p>Discuss the parties to a bill of exchange</p> <p>Explain these accounting entries</p>

	<b>General Objective 6.0 Understand hire purchase accounts</b>		
<b>8</b>	6.1 Define hire purchase 6.2 Outline the preparation of hire purchase accounts	Explain the term hire purchase  Explain the preparation of hire purchase accounts	
	<b>General Objective 7.0 Know how to prepare branch accounts</b>		
<b>9-10</b>	7.1 Explain what is branch accounts 7.2 Outline how to prepare various types of branch accounts 7.3 Explain how to solve problems involving branch accounts	Discuss branch accounts  Explain how to prepare these accounts  Discuss these problems	
	<b>General Objective 8.0 Know public sector accounting</b>		
<b>11</b>	8.1 Explain public sector accounting 8.2 Enumerate the various forms of public sector accounting 8.3 Outline how to prepare public sector accounting	Discuss public sector accounting  Explain these various forms  Explain how to prepare these	
	<b>General Objective 9.0 Understand business mergers, purchases of existing business</b>		
<b>12</b>	9.1 Explain business mergers and purchases of existing business 9.2 Outline accounting entries involving business mergers 9.3 Outline accounting entries involving purchases of existing business	Discuss these issues  Explain these entries  Explain these entries	

**PROGRAMME:**     **ADVANCED NATIONAL BUSINESS CERTIFICATE**

**MODULE:**        **CCA 28 - COST ACCOUNTING**

**DURATION:**      **60 HOURS**

**GOAL:**            This module is intended to provide the trainee with the knowledge of the principles and methods of Cost Accounting.

**GENERAL OBJECTIVES**

On the completion of this module, the trainee should be able to:

- 1.0 Understand the elements of cost
- 2.0 Know the activities in a cost accounting department
- 3.0 Understand stores routine
- 4.0 Know the methods of valuing materials issues
- 5.0 Understand labour engagement, time keeping and booking and methods of remunerating labour
- 6.0 Understand what is meant by overhead
- 7.0 Know the reconciliation of cost and financial accounts
- 8.0 Understand job costing
- 9.0 Understand service costing
- 10.0 Understand process costing
- 11.0 Understand marginal costing
- 12.0 Understand standard costing

<b>PROGRAMME: ADVANCED NATIONAL BUSINESS CERTIFICATE</b>			
<b>MODULE: COST ACCOUNTING</b>		<b>COURSE CODE: CCA 28</b>	<b>CONTACT HOURS:</b>
<b>Course Specification:</b>			
<b>WEEK</b>	<b>General Objective 1.0 Understand the elements of cost</b>		
	<b>Specific Learning Outcome</b>	<b>Teacher Activities</b>	<b>Learning Resources:</b>
<b>1</b>	1.1 Explain the element of cost 1.2 Analyze total cost 1.3 Identify direct cost items 1.4 Explain the meaning of overhead 1.5 Illustrate methods of cost accounting	Discuss the elements of cost  Explain total cost  Outline direct cost items  Discuss the meaning of overhead  Demonstrate the methods of cost Accounting	
<b>General Objective 2.0 Understand cost accounting department</b>			
<b>2.</b>	2.1 Explain the functions of the Cost Accounting Department	Discuss the functions of the Cost Accounting Department	
<b>General Objective 3.0 Understand stores routine</b>			
<b>3</b>	3.1 Explain stores routine 3.2 Discuss the organisation of stores 3.3 Identify the measure of stores control 3.4 Explain stores records	Discuss stores routine  Explain the organisation of stores  Explain the measure of stores control  Discuss stores records	
<b>General Objective 4.0 Understand methods of valuing materials issues</b>			
<b>4</b>	4.1 Explain the methods of valuing materials issues	Discuss the methods of valuing materials issues	

<b>General Objective 5.0 Understand labour engagement, time- keeping and time-booking and remuneration of labour</b>			
<b>5</b>	<p>5.1 Explain engagement of new personnel</p> <p>5.2 Discuss the termination of employment</p> <p>5.3 Explain time keeping and booking methods of engaged personnel</p> <p>5.4 State the methods of remuneration of labour</p>	<p>Discuss the engagement of new personnel</p> <p>Explain termination of employment</p> <p>Discuss the time keeping and booking methods of engaged personnel</p> <p>Identify the methods of remuneration of labour</p>	
<b>General Objective 6.0 Understand what is meant by overhead</b>			
<b>6</b>	<p>6.1 Define overhead</p> <p>6.2 Explain the apportionment of overhead</p> <p>6.3 State the classes of production overhead</p> <p>6.4 Illustrate the accounting entries for overhead</p> <p>6.5 Discuss the administration of overhead</p> <p>6.6 Explain the depreciation and interest on capital</p>	<p>Explain what is overhead</p> <p>Discuss the apportionment of overhead</p> <p>Explain these classes</p> <p>Discuss these entries</p> <p>Explain this</p> <p>Discuss depreciation and interest on capital</p>	



	<b>General Objective 7.0 Know the reconciliation of cost and financial accounts</b>		
<b>7</b>	7.1 Explain the meaning of reconciliation of accounts 7.2 Illustrate how to reconcile cost and financial accounting	Discuss the meaning of reconciliation of accounts  Discuss how to reconcile both	
	<b>General Objective 8.0 Understand job costing</b>		
<b>8</b>	8.1 Define job costing 8.2 Illustrate how to prepare job costing statement 8.3 Explain how to solve problems involving job costing	Explain job costing  Explain how to prepare this statement  Solve problems involving job costing	
	<b>General Objective 9.0 Understand service costing</b>		
<b>9</b>	9.1 Define service costing 9.2 Explain transport costing 9.3 Explain canteen costing	Explain service costing  Discuss transport costing  Discuss canteen costing	

<b>General Objective 10.0 Understand process costing</b>		
<b>10</b>	10.1 Define process costing 10.2 Explain the methods in process costing 10.3 Explain the general features of process costing 10.4 Explain process loss, scrap and wastage 10.5 Explain how to solve problems in process costing	Explain process costing  Discuss these methods  Discuss these features  Discuss these  Solve problems in process costing
<b>General Objective 11.0 Understand marginal costing</b>		
<b>11</b>	11.1 Define marginal costing 11.2 Explain the following: a) contribution/sales ratio b) break even c) fixing selling price d) effects of reduction in price 11.3 Illustrate the accounting entries in marginal costing 11.4 Explain the application of overhead in marginal costing	Explain marginal costing  Discuss these terms   Discuss these entries  Discuss this application
<b>General Objective 12.0 Understand standard costing</b>		
<b>12</b>	12.1 Define standard costing 12.2 Explain standard hour and establishment of standard hour 12.3 Discuss variances in standard costing	Explain standard costing  Discuss all of these  Explain variances in standard costing

# BUSINESS STUDIES

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