

DEPARTMENT OF ACCOUNTING AND FINANCE

1.0 POSTGRADUATE PROGRAMS

Postgraduate Diploma (PGD)
Master of Science (M.Sc.)
Doctor of Philosophy (Ph.D.)

2.0 AVAILABLE OPTIONS AND SPECIALISATION AREAS

Postgraduate Diploma (PGD):

Accounting
Banking and Finance

Master of Science (M.Sc.):

Accounting
Banking and Finance

Doctor of Philosophy (Ph.D.):

Accounting

3.0 POSTGRADUATE DIPLOMA IN ACCOUNTING

3.1 Philosophy

To strengthen the intellectual capacity of students in accounting so as to equip them with adequate knowledge needed for understanding and analyzing basic issues in the private and public sectors of the Nigerian economy.

3.2 Objectives

The objectives of this program are to enable the graduates:

- Develop the competence of student in the basic accounting concept and conventions;
- Understand and analyze problems relating to accounting, industrial, commercial, public and other human organizations;
- Acquire required skills for identifying and defining problems and taking appropriate decisions and using the most appropriate scientific techniques and tools;
- Create awareness of, and sensitivity to environmental factors and realities and their impact on accounting practices and decisions;
- Develop leadership and inter-personal relations skills needed for understanding and managing organizational and group dynamics;
- Provide non-Accounting graduates an opportunity to position themselves for admission into MBA (Accounting) of Nigerian Universities;
- Provide HND holders of Accounting an opportunity to position themselves for admission into M.Sc. (Accounting)

3.3 Career Prospect

Graduate of the Postgraduate Diploma in Accounting of the University of Agriculture, Makurdi can be useful as intermediate managers and administrators in banks, industries and public sector in general.

3.4 Course Duration

The program duration is two semesters. The maximum period allowable for a student to remain on the program is however four semesters (i.e. two academic sessions).

3.5 Graduation Requirements

To qualify for the award of Post Graduate Diploma in Accounting, a candidate must satisfy the following:

- Must have been dully admitted and registered for the program;
- Must have sat for an passed all prescribed examinations;
- Must have accumulated minimum of 42 earned credit units;
- Must carry out a research in the relevant area of specialization and submit an acceptable project report to the Department;
- Any student who fails to renew his/her registration for two consecutive semesters shall be deemed to have voluntarily withdrawn from the program;
- Any student who fails to successfully complete his/her course work within the course duration must apply for extension to enable him continue with the program;
- A student whose final Cumulative Grade Point Average (CGPA) falls below 2.00 at the end of course work shall be required to withdraw from the program.

3.7 Course Structure

The program requires a minimum of 42 credit units made up as follows:

First Semester

Course Code	Course Title
PAC 701	Financial Accounting I
PAC 703	Computer Applications in Business
PAC 705	Principles of Economics
PAC 707	Quantitative Methods in Business
PAC 709	Principles and Practice of Management
PAC 711	Cost Accounting
PAC 713	Research Methodology
	Total

Second Semester

Course Code	Course Title
PAC 702	Financial Accounting II
PAC 704	Principles of Business Finance
PAC 706	Auditing and Investigation
PAC 708	Public Sector Accounting
PAC 710	Principles of Taxation
PAC 712	Management Accounting
PAC 799	Project
	Total

1.0 POSTGRADUATE DIPLOMA IN BANKING AND FINANCE

1.1 Philosophy

The philosophy of the Postgraduate Diploma in Banking and Finance is to provide remedy for graduates of universities or equivalent qualifications who do not have first degree in Banking and Finance to either pursue postgraduate degree programs in the field or prepare them for managerial positions in Banking and Finance industries.

1.2 Objectives

The Postgraduate Diploma in Banking and Finance is designed to:

- Understand and analyze problems relating to banking and finance in industrial, commercial, public and other human organizations;
- Acquire required skills for identifying and defining problems and taking appropriate decisions and using the most appropriate scientific techniques and tools;
- Create awareness of, and sensitivity to environmental factors and realities and their impact on Banking & Finance practices and decisions;
- Develop leadership and inter-personal relations skills needed for understanding and managing organizational and growth dynamics;
- Provide non-Banking & Finance graduates an opportunity to position them for admission into M.Sc. (Banking & Finance).

1.3 Career Prospect

Candidates of the Postgraduate Diploma in Banking & Finance program of the University of Agriculture Makurdi can be useful as intermediate managers and administrators in banks, industries and public sector in general.

1.5 Course Duration

The program duration is two semesters. The maximum period allowable for a student to remain on the program is however four semesters (i.e. two academic sessions).

1.6 Graduation Requirements

To qualify for the award of Postgraduate Diploma in Banking & Finance, candidate must satisfy the following:

- Must have been fully admitted and registered for the program;
- Must have sat for and pass all prescribed examinations;
- Must have accumulated minimum of 41 earned credit units;
- Must carry out a research in the relevant area of specialization and submit an acceptable project report to the Department;
- Any student who fails to renew his/her registration for two consecutive semesters shall be deemed to have voluntarily withdrawn from the program;
- Any student who fails to successfully complete his/her course work within the course duration must apply for extension to enable him continue with the program;
- A student whose final Cumulative Grade Point Average (CGPA) falls below 2.00 at the end of course work shall be required to withdraw from the program.

1.7 Course Structure

The program requires a minimum of 41 credit units made up as follows:

First Semester

Course Code		Course Title	Credit Units
PBF	701	Financial Accounting I	3
PBF	703	Computer Application in Business	2
PBF	705	Principles of Economics	3
PBF	707	Quantitative Methods in Business	3
PBF	709	Principles and Practice of Banking	3
PBF	711	Banking Laws and Regulations	3
PBF	713	Research Methodology	3
		Total	20

Second Semester

Course Code		Course Title	Credit Units
PBF	702	Financial Institutions and markets	2
PBF	704	Principles of Business Finance	2
PBF	706	Micro and Small Business Financing	2
PBF	708	Principles of Marketing	3
PBF	710	Investment Analysis and Portfolio Management	3
PBF	712	Public Finance	3
PBF	799	Project	4
		Total	19

M. Sc. ACCOUNTING

5.1 Philosophy

To broaden and deepen the intellectual exposure of students in core accounting courses so as to develop their capability to undertake in depth postgraduate research in any of the core areas of the discipline.

5.2 Objectives

The M.Sc. program is designed to:

Inculcate the requisite intellectual/conceptual foundations that will permit meaningful participation in the discipline or resolution of the problems which confront the accounting discipline in the contemporary world;

Encourage research into problems which impede the maximum contribution or accounting to national development and well-being of the people.

Develop skill in logical reasoning and critical analysis and improve the capacity of students in formulating sound accounting policies and strategies.

5.3 Course Duration

Duration for the M.Sc. program in Accounting is four semesters. Two semesters of course work, one semester of Graduate Seminar and Thesis, with one semester for possible spill over cases.

5.4 Mode of Examination

As specified in the general regulations of the University.

5.5 Graduation Requirements

To qualify for the award of Master of Science in Accounting, a candidate shall meet the following conditions;

Must have been duly admitted and registered for the program.

Must have passed all prescribed examinations.

Must have accumulated minimum Total Credit Earned (TCE) of 51 units of course work including Thesis.

5.6 Course Structure

The program requires a minimum of 51 credit units made up as follows;

First Semester

Course Code	Course Title	Credit Units
ACC 801	Financial Accounting Theory	3
ACC803	Auditing Theory	2
ACC805	Corporate Finance Theory & Management	3
ACC 807	International Accounting	3
ACC 809	Managerial Economics	3
ACC 811	Financial Institutions and Markets	2
	Total Credit Units (Core Courses)	16
	Electives (Choose one)	
ACC 813	Public Finance	2
ACC 815	International Business Finance	2

Second Semester

Course Code	Course Title	Credit Units
ACC 802	Public Sector Accounting	3
ACC 804	Taxation Theory and Practice	2
ACC 806	Management Accounting Theory	3
ACC 808	Investment Analysis and Portfolio Theory	2
ACC 810	IT Applications in Accounting	3
ACC 812	Research Methodology	3
ACC 822	Graduate Seminar	3
	Total Credit Units (Core Courses)	19
	Electives (Choose one)	
ACC 814	Oil and Gas Accounting	2
ACC 816	Forensic Accounting	2

Third Semester

Course Code	Course Title
ACC 899	Thesis
	Total

M.Sc. BANKING AND FINANCE

6.1 Philosophy

To broaden and deepen the intellectual exposure of students in core banking and finance courses so as to develop their capability to undertake in depth postgraduate research in any of the core areas of the discipline.

6.2 Objectives

The course is designed to train and develop prospective academics, researchers and specialists in financial institutions and markets by providing thorough groundings in the intellectual traditions of the discipline.

6.3 Course Duration

Duration for the M.Sc. program in Accounting, and Banking and Finance is four semesters. Two semesters of course work, one semester of Graduate Seminar and Thesis, with one semester for possible spill over cases.

6.4 Mode of Examination

As specified in the general regulations of the University.

6.5 Graduation Requirements;

To qualify for the award of Master of Science in Banking and Finance, a candidate shall meet the following conditions;

Must have been duly admitted and registered for the programme.

Must have passed all prescribed examinations.

6.6 Course Structure

The program requires a minimum of 51 credit units made up as follows:

First Semester

Course Code	Course Title	Credit Units
MBF 801	Theory of Financial Intermediation	3
MBF 803	Bank Lending and Credit Administration	2
MBF 805	Corporate Finance Theory & Management	3
MBF 807	Microeconomic Theory	3
MBF 809	Quantitative Techniques for Financial Decisions	3
MBF 811	Financial Institutions and Markets	2
	Total Credit Units	16
	Electives (Choose one)	
MBF 813	Public Finance	2
MBF 815	International Business Finance	2

Second Semester

Course Code	Course Title	Credit Units
MBF 802	Regulation of Financial Institutions	3
MBF 804	Management of Financial Institutions	3
MBF 806	Macroeconomic Theory	3
MBF 808	Investment Analysis and Portfolio Theory	2
MBF 810	Basic Econometrics	2
MBF 812	Research Methodology	3
MBF 822	Graduate Seminar	3
	Total Credit Units	19
	Electives (Choose one)	
MBF 814	International Banking and Finance	2
MBF 816	Marketing of Financial Services	2

Third Semester

Course Code	Course Title	Credit Units
MBF 899	Thesis	12
	Total	12

7.0 DOCTOR OF PHILOSOPHY (Ph.D) ACCOUNTING

7.1 Objectives

The overall objective of the Ph.D program in Accounting is to provide advanced education and training for outstanding candidates who wish the opportunity to probe deeply into a specific area of Accounting and to acquire the skills to make an original contribution to the existing body of knowledge. The doctoral program in Accounting is designed to provide specialist education and training for researchers, in tertiary institution as well as for high level business managers. It requires general familiarity with critical knowledge of the various segments in the accounting discipline. A successful completion of the doctoral program requires an ability to make full and intensive use of relevant concepts, tools modern accounting techniques and an ability to communicate these to other people. In other words, the doctoral graduate should be able to impart his or her knowledge to others as colleagues, subordinates or students.

The specific objectives are:

To develop the highest level of research and academic competence in the field.

To develop in the candidates critical and analytical skills to be able to easily apply theoretical knowledge to current issues of policy, strategy and practice at the different levels of Accounting.

To provide the candidates a broad range of skills to enable them make progress within their chosen careers.

To provide knowledge of contemporary research developments and their implications for policy and practice in the professional field of Accounting.

7.2 Admission Requirements

Admission shall be open to holders of:

M.Sc. degree in Accounting from University of Agriculture, Makurdi with a minimum of 4.0 grade point average on a 5 -point scale or 3.5 on a 4-point scale obtained from any other university recognized by the Senate of UAM

MBA degree in Accounting from University of Agriculture, Makurdi or any other recognized university provided such candidates have:

Passed their study program with a minimum of 4.0 CGPA on a 5 – point scale or 3.5 on a 4 – point scale

To register and pass the course work module of the M.Sc. degree program in Accounting of University of Agriculture, Makurdi

Candidates from recognized universities where grade point average is not given would be required to have a good M.Sc. degree in Accounting with at least an average score of B grade (60%) which includes course work and thesis.

7.3 Status

The doctoral program shall be run only on a full time basis and be prosecuted by comprehensive research to be embodied in a Thesis

7.4 Duration

After registration, a candidate shall pursue his/her studies and research for a minimum of six semesters (or three academic sessions) and a maximum of Ten semesters (or 5 academic sessions).

7.5 Graduation Requirements

First two semesters (i.e. one academic session) shall be devoted to course work to earn a minimum of 18 credit units. In the third and subsequent semesters, a candidate must accumulate a minimum of 33 units. To ultimately qualify for the award of the degree, a candidate must accumulate a minimum total of 51 credit units.

To qualify for the award of the Ph.D degree in Accounting, candidates shall meet the following basic graduation requirements:

Must have fully and dully registered for a each semester and paid the prescribed fees.

Must have registered and passed all the core courses as prescribed in the course work module of the program at a grade of 'C' (with a CGPA of 3.00) or above.

Any student who fails to renew his/her registration for two consecutive semesters shall be deemed to have voluntarily withdrawn from the program.

A student whose final Cumulative Grade Point Average (CGPA) falls below 3.00 at the end of course work shall be required to withdraw from the program.

Must have registered at least a 75% attendance at all the lectures and 100% attendance at all seminars.

Must have submitted a Thesis not exceeding 60,000 words in length. The topic of such a Thesis shall be chosen from the field of Accounting in consultation with the candidate's supervisors, the Department Postgraduate Committee and the Head of Department. The candidate must have successfully defended the Thesis at an oral examination.

The award of the Ph.D. degree in Accounting shall be further governed by the University's Postgraduate School's regulations guiding similar programs as prescribed from time to time.

7.6 Course Structure

First Semester

Corse Code	Course Title	Course Status	Credit Units
ACC901	Advanced Accounting Theory	Core	3
ACC903	History of Accounting Thought	Core	3
ACC905	Advanced Research Methodology I	Core	3
Electives (Choose from one area of concentration)			
Financial Accounting & Reporting concentration area			
ACC907	Advanced Financial Measurement & Reporting	Elective	3
Management Accounting & Control concentration area			
ACC909	Advanced Cost Analysis Management Accounting	Elective	3
Auditing and Investigation concentration area			
ACC911	Advanced Auditing Theory	Elective	3
Taxation concentration area			
ACC913	Tax Theories and Their Business Applications	Elective	3
Total			12

Second Semester

Course Code	Course Title	Course Status	Credit Units
ACC902	Contemporary Issues in Accounting	Core	3
ACC904	Information Technologies & Research in Accounting	Core	3
ACC906	Advanced Research Methodology II	Core	3
Electives (Choose from one area of concentration)			
Financial Accounting & Reporting concentration area			
ACC908	Financial Statement Presentation and Analysis	Elective	3
Management Accounting & Control concentration area			
ACC910	Management Accounting Theory	Elective	3
Auditing and Investigation concentration area			
ACC912	Special problems in Auditing	Elective	3
Taxation concentration area			
ACC914	Advanced Tax Theory	Elective	3
	Total		12

Third and Subsequent Semesters

Course Code	Course Title	Course Status	Credit Units
ACC921	Doctoral Seminar I	Core	3
ACC923	Doctoral Thesis Proposal	Core	3
ACC925	Doctoral Seminar II	Core	3
ACC999	Doctoral Thesis	Core	24
	Total		33