

CHARTERED INSTITUTE

OF

**LOCAL GOVERNMENT AND PUBLIC ADMINISTRATION
OF NIGERIA**

STUDENTS' GUIDE

AND

REGULATIONS & SYLLABUS

FOR

**CHARTERED INSTITUTE OF
LOCAL GOVERNMENT & PUBLIC ADMINISTRATION OF
NIGERIA**

PROFESSIONAL EXAMINATIONS

EFFECTIVE FROM 2001 EXAMINATIONS

CHARTERED INSTITUTE OF LOCAL GOVERNMENT & PUBLIC ADMINISTRATION OF NIGERIA

Students' Regulations and Examination Syllabus

CHARTERED INSTITUTE OF LOCAL GOVERNMENT & PUBLIC ADMINISTRATION OF NIGERIA

1. INTRODUCTION

The Institute of Local Government of Nigeria was founded in 1995 and was later incorporated as the Institute of Local Government and Public Administration in 1996, and was absorbed by the Chartered Institute created by an Act of Parliament which was published in Government Notice No. 171, Federal Republic of Nigeria Official Gazette N0.28 Vol. 84 of 23rd day of November, 2000. The Institute as at September 30, 2000, has One Thousand One Hundred and Sixty One Members (1,161) and Six Thousand Seven Hundred and Ninety Five (6,795) Students as registered students.

The Institute is the only recognised body by law specializing exclusively in Local Government and Public Administration. The Institute was established to play a vital role in the development and training of highly qualified manpower for government agencies and public sector.

2. FUNCTIONS AND POWERS

The functions of the Institute as laid down in section 2 of the Act, are:

- (a) determining the standards of knowledge and skills attained by persons seeking to become members of the Institute and improve those standards from time to time;
- (b) secure a Register of members of the Institute and publish the Register from time to time; and
- (c) promote research and development of curricula of training of Local Government and Public Administrators;
- (d) provide consultancy services in appropriate cases; and
- (e) carry out such functions that are intended to facilitate the achievement of the objects contained in this Act.

3. MEMBERSHIP

There are four main classes of membership of the Institute, namely: Fellows, Members, Associates and Registered students.

4. CHARTERED LOCAL GOVERNMENT AND PUBLIC ADMINISTRATOR

A person shall be enrolled as a Chartered Local Government and Public Administrator if -

- (a) he passes the qualifying professional Examination conducted by the Council and completes the practical training prescribed; or

- (b) he holds a qualification accepted by the Council as sufficient practical experience in Local Government and Public Administration; or
- (c) he holds a qualification granted outside Nigeria which is recognised by the Council and he is by law entitled to practice the profession for all purposes in the country in which the qualification is granted.

In addition to the foregoing, an application for registration shall satisfy the Council that he has attained the age of the 18years, had not been convicted in or outside Nigeria and that he is a person of good character.

5. REGISTERED STUDENTS

A person is entitled to register as a Registered Student if he satisfies the Council of the Institute that he is eighteen (18) years of age and has five (5) credits in GCE/WASC/NECO at not more than two (2) sittings or any other qualification acceptable to the Council.

6. DESIGNATORY LETTERS

Every member of the Institute is entitled to use the following designatory letters after his name:

In the case of a Fellow, the letters “FCPA” (representing the words “Fellow of the Chartered Institute of Local Government and Public Administration of Nigeria).

In the case of a Member, the letters “MCPA” (representing the words “Member of the Chartered Institute of Local Government and Public Administration of Nigeria).

In the case of an Associate, the letters “ACPA” (representing the words “Associate of the Chartered Institute of Local Government and Public Administration of Nigeria).

7. THE PRACTICE OF THE LOCAL GOVERNMENT AND PUBLIC ADMINISTRATION

Only members of the Institute are entitled to practice as Chartered Local Government and Public Administrators.

8. ADVERTISEMENTS FOR BUSINESS

Members of the Institute are not allowed to advertise, solicit, circularise or otherwise seek undue publicity to obtain or influence professional business.

9. THE LIBRARY

The Institute’s Library caters for both members and students. The Library is at the Secretariat at 28, Kano Street, Ebute – Metta, Lagos. caters for the reading, lending and reference needs of members, while the Students’ Library is located at the Institute’s Secretariat Annex (II) at No. 641, Lagos/Abeokuta Express Way, Abule Taylor, Lagos. Continuous efforts shall be made by Council from time to time to satisfy fully the diverse interests of the members and students. Enquiries should be directed to the Librarian.

10. DISTRICT SOCIETIES

There are DISTRICT SOCIETIES of members of the Institute with headquarters in some principal towns throughout the country and beyond. The principal objective of the District

Societies is to avail members the opportunity of extra professional and social activities and assist potentials Local Government and Public Administrators in their contribution towards the growth of the Institute.

11. PUBLICATIONS

The Institute has the following publications:

- a) “Membership Year Book”, containing lists of members and other general information about the Institute.
- b) “THE PUBLIC ADMINISTRATOR”, the official journal of the Institute, containing authoritative articles on Local Government and Public Administration..
- c) “ICPAN News”, the official journal for members and students of the Institute.
- d) “Feedback”, published after each examination on the suggested solutions to the preceding examinations.

12. TRAINING SCHEMES

The Institute runs the College of Local Government and Public Administration at Ijanikin, Lagos State. The Institute also has its programmes run at Auchi Polytechnic, Federal Polytechnic Offa, Ibadan Polytechnic, Obafemi Awolowo University, Yaba College of Technology, University of Calabar, Ogun State University, Ladoke Akintola University of Technology, Ogbomoso, Zenith Consultants Ogbomoso, CART Educational Institute, Ibara – Abeokuta, Kwara State Polytechnic, Ilorin.

The Institute attaches considerable importance to practical training and students are required to acquire their practical experience in Approved Training Centres (ATC).

The Institute recognises for this purpose:

- (a) Approved service under a practising member of the Institute.
- (b) Employment in Public Sector Offices like Ministries, Local Government Councils, Federal and States parastatals and other public institutions.
- (c) Employment in any other offices where considerable work in public finance, Local Government, Public Administration or health Services management are undertaken.

If a candidate wishes to train otherwise than in an Approved Training Centre, his particular employment has to be approved by the Council as providing acceptable experience. For this purpose, he has to give precise details of the nature of his work together with a certificate from a senior officer of the organisation (who has to be a member of the Institute) stating that he will, during the course of his studentship, obtain experience of adequate scope and variety.

The period of practical experience sufficient for a candidate to be accomplished as a Public Administrator depends on the relevance of his basic qualifications on registration. This is expected not to be less than 18 months practical training whilst those entering with non Public Administration and/or Local Government based qualifications will have to spend a minimum of 24 months. The Institute also organises Continuous Education Programme for its members.

13. PRACTISING LICENCE

The licence to practise may be issued to Fellows, Members and Associates on application to the Council through the Registrar.

14. SECRETARIAT

The Institute's Secretariat is located at:
28, Kano Street,
Ebute – Metta,
Lagos
P. O. Box 70912, Victoria Island, Lagos.
Tel:(01)8042788, 4926741,2631921
Fax: (234) (01) 2645144
E-mail: cilgpan@yahoo.com

ANNEX I

78, Muritala Muhammed Way,
Beside ICAN Annex,
Ebute – Metta,
Lagos – Nigeria.
Tel: 01-8042788
Fax: (234) (01) 2645144

ANNEX II

641, Lagos Abeokuta Expressway,
Abule Taylor,
Lagos – Nigeria.
Tel: (01) 4926741
Fax (01) 2645144

All enquiries should be directed to the Registrar/Chief Executive.

SECTION B

REGULATIONS FOR TRAINING

2.1 APPROVED QUALIFICATIONS FOR REGISTRATION

In order to register as a student with the Institute, an applicant must hold a qualification not less than five (5) credits in not more than two(2) sittings of GCE or SSCE/NECO.

The Council also accepts the following qualifications for the purpose of entry requirements:

- (a) The degree of any University or Higher National Diploma of any Polytechnic recognised by the Council.
- (b) Any other qualification as may be approved from time to time by the Council.

2.2 APPLICATION FOR REGISTRATION

Application for registration as a student must be made on the prescribed form purchased from the Institute which requires an undertaking on the part of the applicant to abide by the rules and regulations laid down by the Council from time to time. Every applicant will be required to produce satisfactory evidences of his name, age and character together with certified photocopies of educational certificates and two certified passport size photographs. The Council reserves the right to grant or refuse any application or to terminate the registration of a student. Applicants must comply with the conditions set forth and must pay the registration fee in force at the date of application. If the application to register is unsuccessful the registration fee is not refundable. The fee paid shall form part of the general funds of the Council. The annual subscription for successful applicants becomes payable immediately upon registration for the year of registration and thereafter on 1st January of each year of registered studentship.

2.3 CONDITIONS TO BE SATISFIED

Every applicant for registration as a student must satisfy the Council that:

- a) He is not less than 18 years of age;
- b) He possesses the basic educational qualifications set out above; and
- c) He is a fit and proper person to be registered.

3. PREPARATION FOR THE EXAMINATIONS

For students to prepare adequately for the examinations, there should be a minimum interval of six (6) months between the time a student passes one level of examination and the time he attempts the next level. For the avoidance of doubt, No level can be taken with another, except with the approval of the Council.

SECTION C

1.1 STRUCTURE OF THE SYLLABUS

The examinations of the Institute consist of two(2) broad parts; namely: Foundation and Professional examinations. The Foundation consists of three (3) parts whilst the professional examination consists of four (4) parts.

COURSE STRUCTURE

SYLLABUS

FOR

1.2 CHARTERED INSTITUTE OF LOCAL GOVERNMENT AND PUBLIC ADMINISTRATION OF NIGERIA PROFESSIONAL EXAMINATION

PUBLIC FINANCE FOUNDATION A	LOCAL GOVERNMENT ADMINISTRATION FOUNDATION A	PUBLIC ADMINISTRATION FOUNDATION A	HEALTH SERVICES ADMINISTRATION FOUNDATION A
Business Mathematics	Business Mathematics	Business Mathematics	Business Mathematics
Communication Skills	Communication Skills	Communication Skills	Communication Skills
Principles of Economics I	Principles of Economics I	Principles of Economics I	Principles of Economics I
Book Keeping & Accounts	Book Keeping & Accounts	Book Keeping & Accounts	Book Keeping & Accounts
Introduction to Management	Introduction to Management	Introduction to Management	Introduction to Management
Introduction to Information Tech.	Introduction to Information Tech.	Introduction to Information Tech.	Introduction to Information Tech.
FOUNDATION B	FOUNDATION B	FOUNDATION B	FOUNDATION B
Accounting principles & Practice	Accounting principles & Practice	Accounting principles & Practice	Accounting principles & Practice
Economics II	Economics II	Economics II	Economics II
Business communication	Business communication	Business communication	Business communication
Local Government in Nigeria	Local Government in Nigeria	Local Government in Nigeria	Local Government in Nigeria
Principles of Public Administration	Principles of Public Administration	Principles of Public Administration	Principles of Public Admin
Quantitative Techniques	Quantitative Techniques	Quantitative Techniques	Quantitative Techniques
FOUNDATION C	FOUNDATION C	FOUNDATION C	FOUNDATION C

Business Law	Local Government Admin.	Comparative Public Admin.	Hospital Administration
Govt. Accounting	Administrative Law I	Administrative Law I	Administrative Law I
Organisation Theory	Organisation Theory	Organisation Theory	Organisation Theory
Public Finance	Local Government Law	Public Administration in Nigeria	Comparative Public Administration
Administrative Law I	Public Relations in Govt.	Public Relations in Govt.	Public Relations in Govt.
Financial Accounting	Public Administration in Nigeria	Local Government Law	Public Administration in Nigeria
PROFESSIONAL EXAMS I	PROFESSIONAL EXAMS I	PROFESSIONAL EXAMS I	PROFESSIONAL EXAMS I
Corporation Law	Local Govt. Finance I	Public Finance I	Local Government Finance I
Information Technology	Information Technology	Information Technology	Information Technology
Principles of Taxation	Development Administration	Development Administration	Public Sector Accounting
Principles & Practice of Auditing	Social Services Administration	Social Services Administration	Social Services Administration
Public Sector Accounting	Public Sector Accounting	Public Sector Accounting	Development Administration
Admin Law II	Admin Law II	Admin Law II	Admin Law II
PROFESSIONAL EXAMS II	PROFESSIONAL EXAMS II	PROFESSIONAL EXAMS II	PROFESSIONAL EXAMS II
Transport Administration	Personnel Administration	Personnel Administration	Personnel Administration
Financial Administration	Transport Administration	Transport Administration	Transport Administration
Personnel Administration	Co-operative Administration	Pension & Insurance Admin.	Pension & Insurance Administration
Executorship Administration	Local Government Finance	Public Finance II	Environmental Health Management
Pension & Insurance Administration	Urban Planning Administration	Public Administration Practice	Public Administration Practice
Local Government Management	Local Government Management	Local Government Management	Local Government Management
PROFESSIONAL EXAMS III	PROFESSIONAL EXAMS III	PROFESSIONAL EXAMS III	PROFESSIONAL EXAMS III
Managerial Accounting	Managerial Accounting	Managerial Accounting	Managerial Accounting
Law of Meetings	Law of Meetings	Law of meetings	Law of meetings
Financial Investment Analysis	Public Policy Analysis I	Public Policy Analysis I	Public Policy Analysis
Advanced Accounting Practice	Organisational Behaviour	Organisation Behaviour	Environmental Law
Local Government Practice	Local Government Practice	Local Government Practice	Local Government Practice

PROFESSIONAL EXAMS IV	PROFESSIONAL EXAMS IV	PROFESSIONAL EXAMS IV	PROFESSIONAL EXAMS IV
Financial Management	Urban Waste Management	Urban Waste Management	Urban Waste Management
Tax Management	Public Policy Analysis II	Public Policy Analysis II	Public Policy Analysis II
Auditing & Investigation	Inter-Governmental Relations	Inter Governmental Relations	Inter-Governmental Relation
Advanced Public Finance	Advanced Local Government Management	Advanced Public Administration	Advanced Public Administration
Law of Tortious Liability	Law of Tortious Liability	Law of Tortious Liability	Law of Tortious Liability
Seminar	Seminar	Seminar	Seminar

1.3 DATES OF EXAMINATIONS

The examinations are normally held twice each year i.e. April and October and, at present at the following centres: Abeokuta, Abuja, Benin-City, Calabar, Enugu, Ibadan, Ilesa, Ilorin, Jos, Kaduna, Lagos, Maiduguri, Owerri, Port Harcourt, Asaba, Kaduna, Zaria.

At the instance of Council, examinations may be arranged at centres other than those mentioned above.

1.4 CLOSING DATES OF ENTRIES

The closing dates for entries for the examination is the end of February for April examinations and August for October examinations.

1.5 EXAMINATION ENTRY

No person may enter for any of the Institute's examinations unless he has been registered as a student of the Institute and has paid the required annual subscription and examination entry fees in force at the date of entry.

1.6 PUBLICATION OF EXAMINATION RESULTS

The result of the examination will be sent by post to each candidate and posted at the secretariat of the Institute, but further correspondence relating to individual results cannot be entertained. No information as to individual marks can be given.

1.7 REFERENCE

Any Candidate who fails more than two courses in an examination shall repeat that examination. However, students who fail not more than two causes shall have the opportunity of sitting the two (2) courses at the next date of the examinations subject to registration.

1.8 PASSMARK

The pass mark in the Institute's examination is 50%.

1.9 EXAMINATION TIME – TABLE
MAY EXAMINATION, 2ND WEEK OF MAY
NOVEMBER EXAMINATION, 2ND WEEK OF NOVEMBER

	TIME	FOUNDATION			PROFESSIONAL			
		A	B	C	I	II	III	IV
Tue.	9:00am - 12noon	Bus. Maths	Accounting Principles & Practice	1. Bus. Law 2. Local Govt. Admin. 3. Comp. Pub. Admin	1. Corporate Law 2. Local Govt. Fin. I 3. Public Finance	Personnel Admin.	Managerial Accounting	1. Urban Waste Mgt. 2. Financial Mgt.
	2:00pm - 5:00pm	Comm. Skills	Principles of Economics II	Admin. Law I	Information Technology	Transport Admin.	Law of Meetings	1. Public Policy Analysis 2. Tax Mgt.
Wed.	9:00am - 12noon	Principles of Economics I	Bus. Comm.	Organisation Theory	1. Principles of Taxation 2. Dev. Admin.	1. Financial Admin. 2. Co-operative Admin. 3. Environmental Health Mgt. 4. Public Admin. Practice	Public Policy Analysis I	1. Auditing & Investigation 2. Inter-Governmental Relations
	2:00pm - 5:00pm	Book-Keeping & Accounts	Local Govt. in Nig	1. Public Admin in Nig. 2. Public Finance	1. Principles and Practice of Auditing 2. Social Services Admin.	1. Executorship Admin 2. Public Finance II 3. Local Govt. Fin. II 4. Mgt. & Urban Planning Admin.	1. Organisational Behaviour 2. Financial Investment Analysis	Advanced Public Admin.
Thur.	9:00am - 12noon	Intro. To Management	Principles of Public Admin.	1. Financial Accounting 2. Hospital Admin. 3. Local Govt. Law	Public sector Administration	1. Pension & Insurance Admin. 2. Urban Planning	Local Govt. Mgt. II	1. Advanced Local Govt. Mgt 2. Advanced Public Finance
	2:00pm - 5:00pm	Intro. To Information Technology	Quantitative Techniques	1. Public Relations in Govt. 2. Govt. Accounting	Administrative Law II	Local Govt. Mgt. I	1. Advanced Accounting Practice 2. Environmental Law	Law of Tortious Liability

1.10. ABSENCE FROM AN EXAMINATION

Examination entries cannot be withdrawn after the closing date in any circumstances. The fees paid for an examination will not be refunded or transferred to subsequent examination, if a candidate decided not to attend, or is unable to attend the examination.

1.11 MISCONDUCT IN AN EXAMINATION

The examinations regulations prohibits a student from:

- (a) Taking into the examination room or possessing, while in that room, any books, notes or other materials except those which have been authorised;
- (b) Entering into or exiting from the examination halls with Institute's writing materials.
- (c) Aiding or attempting to aid another candidate, or obtaining or attempting to obtain aid from another candidate;

- (d) Refusing to obey any instruction from the Examination Supervisor or Invigilators;
- (e) Giving false or misleading information to the Examination Supervisor.

20. EXMPTION GUIDELINES

21. Academic Qualification

Exemption From

A. Diploma/OND in relevant Public Admin/LGS Disciplines	Foundation in all Subjects.
B. NCE	Foundation (Subjects to transcript)
C. B. Sc./HND (Public Admin./LGS/Pol. Science) obtained from accredited institutions in Nigeria	Foundation and Professional I & II
D. B.Sc./HND (Public Admin.; Political Science /LGS) obtained from recognised institutions in Nigeria not yet accredited by the Institute	All subject in Foundation and Professional I
E. HND/B.Sc/B.A (Hons) in non-relevant disciplines	Subject to subject exemption in foundation only
F. M.Sc. (Public Admin), MPA, M.Sc (LGS) obtained from recognised institutions in Nigeria.	Foundation, Prof. I, II & III
G. Ph.D (Public Administration, Local Government Studies/Pol. Science)	As in F above
H. B.Sc./HND (PA, PS/LGS) obtained from foreign institutions.	All subjects in Foundation plus other foreign recognised Institutions subjects in the Professional I, II, & III examination subject transcript
I. Other degrees in related non - disciplines	Subject for subject Exemption in Foundation only. Subsequent exemption will depend on transcript.
J. Undergraduates of Universities and Polytechnics in Public Administration, Political Science & LG Studies.	Exemption in Foundation only. (Subject by subject).

Candidates are expected to apply for and pay exemption fees as approved by Council.

PROFESSIONAL MEMBERSHIP QUALIFYING EXAMINATIONS

SYLLABUS.

OBJECTIVES:

The aims of the Syllabus are:

- (a) The purpose of the Institute's Professional examinations is to ensure that the students are fully exposed to all the aspects of Local Government and Public Administration.
- (b) To professionalise the students skills and ensure that they cope with the trends in Local Government and Public Administration.
- (c) To prepare and equip the candidates with verse knowledge, understanding and mastery of the skill required for the effective administration of Civil or Public service.

FOUNDATION A

BUSINESS MATHEMATICS

AIM: *To introduce the basic concepts and theoretical foundations of Business Mathematics as they are relevant in policy making and implementation.*

CONCEPT OF SETS:

- ✧ Definition of a set, types of sets e.g. null, subset, finite, infinite, universal, equivalent and equal sets.
- ✧ Operations e.g. Union, intersection, difference, complement
- ✧ Number of elements in the union of sets
- ✧ Venn's diagrams
- ✧ Application of set theory to solve business-related problems.

Functional Relationship:

Definition of function

Types of functions e.g. linear, quadratic, exponential and their solutions including graphical treatment

Applications involving cost, revenue and profit functions

Break-even analysis

Determination of break-even point in quantity and value; significance of break-even point.

Matrix Algebra:

Meaning of a matrix

Types of matrices e.g. unit or identity, null, square, diagonal

Basic operations with matrices e.g. addition, subtraction of matrices, multiplication of matrices and conditions under which this is possible

Meaning of determinant and its determination.

Transpose of a matrix

Inverse of a matrix; its meaning and determination (limited to 3 x 3 square matrix) condition under which a matrix can have an inverse.

Applications of matrices to solving business-related problems e.g. solutions of systems of linear equations.

Mathematics of Finance

Sequences and series (limited to arithmetic and geometric progressions), sum to infinity of a geometric progression – applications in business

Simple and compound interests

- ❖ Present value of simple amount
- ❖ Present value of a compound amount

Annuities

Types of annuities e.g. ordinary and annuity due
Sum of an ordinary (sinking funds)
Present value of an annuity

Differentiation:

Meaning of slope or gradient or derivative

Rules for differentiating the following functions:-

Power (e.g. $y=ax^n$), product, quotient, function of function, exponential

Applications of a differentiation e.g. finding marginals, elasticity, maximum and minimum values.

Integration:

- ❖ Rules for integrating simple functions only
- ❖ Applications of integration in business e.g. finding total functions from marginal functions, determination of consumer and producer's surplus.

COMMUNICATION SKILLS

AIM: *To develop competence in the use of those aspects of the English Language (both oral and written) that will ensure effective communication.*

GENERAL INTRODUCTION TO COMMUNICATION

Communication Systems, Modes and Networks:

Definition of communication

Elements of the communication process

Differences among oral, written and non-verbal communication

Formal communication systems: vertical, horizontal and quasi-vertical, semi-formal and informal communication systems

Barriers and limitations to effective communication

Analysis of attitudes, feeling and objectives of self and other people with reference to conflict and conflict resolution
Motivation to work
Interpretation of technical and non-technical information.

Basic Communication Skills:

Listening
Speaking
Reading
Writing

LANGUAGE SKILLS

Vocabulary
Parts of speech (form, meaning, usage)
Sentences (types of functions)
Tense distinction
Concord (grammatical, notional, proximity)
Mechanics (paragraphing, punctuation marks and spelling)
Direct and reported speech
Common errors
Pronunciation (word stress, sentence stress, intonation, minimal pairs, homophones, etc)

APPLICATION - INTERPERSONAL COMMUNICATION

Comprehension & summary
Essay writing
Speech making
Correspondence (letter, memo, circular)
Meetings (notice, agenda, minutes)
Report writing
Advertisements

PRINCIPLES OF ECONOMICS I

AIM: *To develop the knowledge and understanding of basic principles and practice of Economics with particular reference to the Nigerian environment.*

An introduction to economics and economy

Definition of Economics

Basic economic concepts – scarcity, choice, scale of preference, opportunity cost and production possibilities curves

Main branches of economics – Micro-economics and macro-economics

Basic economic problems

Types, features and functions of economic systems

The methodology of economics.

The theory of value

- ❖ The concepts of demand and supply
- ❖ Determinants of demand and supply

- ❖ Market determination of equilibrium price
- ❖ Distinction between movement along and shift in the demand and supply curves
- ❖ Exceptions to the law of demand and supply
- ❖ Elasticity of demand and supply
- ❖ Types, Determinants, Numerical evaluation and application
- ❖ Effects of changes in demand and supply
- ❖ Theories of consumer behaviour
- ❖ Utility approach and indifference curve approach

Theory of production

Types of production

Factors of production

Theory of division of labour

Location and localization of industries

Short run and long run in production analysis

Product concepts – Total product, average product and marginal product

Law of diminishing return

Laws of returns to scale

Economics and diseconomies of scale

Cost concepts

Total cost, average cost and marginal cost

Revenue concepts

Total revenue, average revenue and marginal revenue

Profit concept

Meaning types

Business organisation

Types, features, advantages and disadvantages

Market Structures

- ❖ Concept of Market
- ❖ Distinction between Perfect and Imperfect Markets
- ❖ Meaning and features of perfect competition, monopoly, monopolistic competition, oligopoly and duopoly
- ❖ Price and output determination under the conditions of perfect competition, monopoly and monopolistic competition
- ❖ Short-run and long-run equilibrium of the firms under the perfect competition, monopoly and monopolistic competition
- ❖ Prices differentiation and price discrimination
- ❖ Source and control of monopoly power
- ❖ The shut down period

National Income

- ❖ Basic concepts of national income
- ❖ Gross Domestic Product (GDP) Gross National Product (GNP)
- ❖ Net national Product (NNP)

- ❖ National Income (NI)
 - ❖ Personal Income (PI)
 - ❖ Methods of computing national income
 - ❖ Income Approach, Output Approach and Expenditure Approach
 - ❖ Circular flow of income
 - ❖ Problems of measuring national income
 - ❖ Uses and limitations of national income statistics
 - ❖ Factors determining the size of national income
 - ❖ Concepts of consumption, savings and investment
 - ❖ Elementary theory of multiplier and equilibrium level of income
 - ❖ Accelerator theory
 - ❖ Interest rate and investment
- The basic theories and principles underlying commercialisation, deregulation and privatisation. The frame work and benefits for the implementation of these policies.

BOOK KEEPING & ACCOUNTS

AIM: *To stimulate the students knowledge and appreciation of basic accounting methods and processes.*

The role of Accounting

- ❖ History and development of accounting
- ❖ The purpose of accounting
- ❖ The internal and external users of accounting information
- ❖ The range of service provided to an organisation by the accounting function

Major Accounting Concept and Conventions

The distinction between the Entity and its Owner

Monetary measurement

Going concern, consistency, conservatism and materiality

Accounting processes

- ❖ Types of business documentation i.e. invoice, statement, credit note, debit note, remittance advice, receipt and claims forms
- ❖ Maintenance of books of original (prime) entries including journals, sales and purchases ledger
- ❖ General ledger-functions and structure
- ❖ The concept of double entry book-keeping to record transactions
- ❖ Extraction of trial balance
- ❖ Operations of control accounts

Banking systems and services

Cash, cheque, paying-in documents and their uses

Inter-bank transfers

Payable orders and credit card procedures
Preparation of simple bank reconciliation statement

Pay roll Accounting

- ❖ Simple payroll procedures
- ❖ Calculations and control over gross earnings, deductions and net payments
- ❖ Employee records, returns and payment methods
- ❖ Authorisation of payroll

Accounting for Fixed Assets

- ❖ Types and characteristics of capital assets
- ❖ Distinction between capital and revenue expenditure
- ❖ Depreciation: general principles and methods
- ❖ Straight line and reducing balance
- ❖ Maintenance of assets register

Accounting for Cash transactions

- ❖ Cash handling
- ❖ Petty cash operations and imprest system
- ❖ Main cash book
- ❖ Cash security
- ❖ Petty cash book

Understanding Various Forms and Structures of Business Organisations.

Sole Proprietorship:	characteristics and functions
Partnership:	characteristics and functions
Limited Liability Companies	characteristics and functions
Private and Public:	characteristics and functions

Preparation of Simple Financial Statements

- ❖ Debtors statements
- ❖ Creditors statements
- ❖ Trading, profit and loss account and balance sheet with simple adjustments
- ❖ Manufacturing accounts

Preparation of Accounts from Incomplete Records and Accounting for Non-Profit Organisations.

- ❖ Simple receipts and payments accounts
- ❖ Simple income and expenditure account
- ❖ Preparation of accounts from incomplete records
- ❖ The accounting statement of non-profit organisations

INTRODUCTION TO MANAGEMENT

AIM: *To develop the knowledge and understanding of business and non-business organisations as well as the managerial knowledge, attitude and skills required to achieve efficient and effective operation of such organisation in a dynamic environment.*

Nature of Business:

Definition and objectives of business, classification, growth and failure of business.

- ❖ Ownership forms, selection of form of ownership.
- ❖ Nature of the business environment: The elements of and change in economic, social, cultural, political, technological, legal/public policy and international environment, types of environment, environmental analysis and forecasting.
- ❖ Social responsibility and business ethics.

Management Principles:

- ❖ Definition, role, process, management levels and skills, universality of management.
- ❖ Management theory and techniques
- ❖ Early management thoughts: contribution and limitations of pre-scientific management, scientific management, Fayol's administrative management theory, and Weber's bureaucracy, human relations approach, systems and contingency theories of management.
- ❖ Planning: Levels of planning, importance of planning, types of plans-strategies, policies, procedures and rules, Nature and role of strategic planning, strategic planning process, Management by objectives (MBO), forecasting techniques.
- ❖ Decision making: types of decision, decision making process, individual and group decision making, decision making techniques.
- ❖ Organising: Nature and purpose of organising, formal and informal organisation, departmentation by function, product, process, geography, customers, and time matrix organisation, line and staff authority, centralisation and decentralisation, delegation of authority.
- ❖ Team and team-based organisation.
- ❖ Co-ordination: techniques of coordination-managerial hierarchy, rules and procedures, plans and goals.
- ❖ Controls: Nature and purpose of control, management control process, characteristics of effective control systems, control technique, Programme Evaluation and Review Techniques (PERT), scheduling, programme planning and budgeting, management audit, break-even analysis, ratio analysis, budgeting control techniques, uses and limitation of management science techniques.

Organisation Behaviour:

- ❖ Theories of motivation: content theories, process theories and reinforcement theories. Implication of motivation theories for management.
- ❖ Nature and role of leadership in organisation. Leadership styles and leadership effectiveness.

- ❖ Nature of groups, groups formation and development and work group effectiveness.
- ❖ Conflict, source of conflict and conflict management.
- ❖ Nature, type and process of communication in organisation, barriers to effective communication.
- ❖ Management of change, resistance to change

Management Information Systems:

- ❖ The nature of management information systems
- ❖ Design of management information system for effective planning and control

Management functions

Personnel:

- ❖ Definition and functions, human resources planning; recruitment, selection and induction, job description and job specification.
- ❖ Training and development; performance appraisal, promotion, discipline and disciplinary procedure; wage and salary administration.
- ❖ Industrial relations; collective bargaining, grievance procedure, welfare of employees' health and safety.

Production:

- ❖ Objectives, types of production, standardisation, diversification and simplification.
- ❖ Plant location and layout
- ❖ Operational planning and control
- ❖ Quality control
- ❖ Productivity and productivity measurement

✧ Stores:

- ❖ Functions, organisation, procedures for receipt and issue of inventory
- ❖ Quality improvement and cost reduction programmes.
- ❖ Maintenance – policies and procedures

✧ Marketing:

- ❖ Definition, role functions and organisation
- ❖ Marketing concept
- ❖ Marketing research: role and procedure
- ❖ Product: classification, product development, product life cycle, packing, branding
- ❖ Pricing: objectives and methods of pricing.
- ❖ Distribution channel: choice and management of channel
- ❖ Promotion: personal selling, sales organisation management and control of the sales force, advertising, sales promoting, publicity and public relation.
- ❖ Sales forecasting, budgeting and evaluation.

- ❖ Financing: roles, functions, objectives and sources of finance-credit policies and administration.
- ✧ Office Practice and Procedure
 - ❖ Office: its functions (information and administrative), planning and layout, office personnel.
 - ❖ Office machines, furniture, health and safety in the office, filing storage and retrieval of records.
 - ❖ Organisation and methods (O & M) systems control, report and report writing, forms designing and control.

INFORMATION TECHNOLOGY

AIM: *To develop a practical knowledge and understanding of the role of information technology in an organisation with special reference to the accounting and administrative functions.*

Nature of Information

Nature of data and information

Bit, byte, data representation, ASCII, EBCDIC

The role of information in the administrative environment

General characteristic of good information

Types of Computers with Special Reference to Microcomputers.

Information Processing

Methods - Manual, electromechanical, electronics

Types - Batch, on-line, distributed, centralised, decentralised

Hardware

Input devices for batch (using magnetic tape) and on-line

Output devices for microcomputers

Storage devices: hard and floppy discs

Central processing unit (CPU): structure and functions

Data Transmission

Networking: Local area network (LAN) wide area network (WAN), remote job entry (RJE)

Terminal equipment: modems, multiplexors-

Protocols, OSI-7 layer model

Software

- ❖ General file structure
- ❖ Highlevel, lowlevel and machine languages e.g. BASIC, Assembly
- ❖ Systems Software: Operating Systems (OS), DOS, Translator, utility programs, windows NT
- ❖ Integrated software, OS for multi-users environment

Application Software

- ❖ Using and acquiring application packages
- ❖ Generalised software, database, spreadsheets, word processing packages, use of accounting packages
- ❖ Principles of programming in relation to business problems
- ❖ Program flowcharting, structured pseudo codes, decisions tables

Security

- ❖ Hardware security
- ❖ Software security
- ❖ Work place security
- ❖ Data vet programs and validations
- ❖ Security and controls
- ❖ Virus safeguards, pass words, back-up procedures, feedbacks, standards health implications

Computer Services

- ❖ The role of microcomputers in the accounting environment, role of users department, information centre, computer bureau.

Systems Development

- ❖ Systems development cycle (in outline only), linking systems development to systems planning, feasibility studies investigation and specifications, systems design, implementation, maintenance and review.
- ❖ Staff training

Recent Development

- ❖ The electronic office
- ❖ Recent advances in information technology and its effects on accounting technicians
- ❖ Internet: web sites, information control and protection.

FOUNDATION B

ACCOUNTING PRINCIPLES & PRACTICE

AIM: *To develop knowledge and improve the understanding of the techniques used in the collection and collation of information for the operation and maintenance of accounts and financial records. To make use of the understanding and apply the principles to specific decisions and situations.*

Accounting Processes

- ❖ Preparation of accounts from incomplete records and the use of incomplete records techniques to calculate stock losses and defalcation, receipt and payment accounts and accounting statements of non-commercial undertakings.
- ❖ Location of errors
- ❖ The use of suspense accounts
- ❖ Adjustments to correct errors
- ❖ Internal Control and the purpose of operation of control accounts
- ❖ Payroll procedure:-
Authorisation, internal check, control over gross earnings, deduction and payment, employment records and returns to governments.
- ❖ Cash control including security and operation.

Preparation of Simple Final Accounts

- ❖ The significance of the capital and revenue distinction and its implication
- ❖ Recording of stock acquisition and maintenance of effective control including stock profit adjustments.
- ❖ Maintenance records relating to capital acquisition and disposal
- ❖ Depreciation, general principles and methods, application of straight line, reducing balance and sum of the year digits.

- ❖ Extraction and adjustment of extended trial balance to include accrual, prepayment, provision for depreciation and doubtful debts.
- ❖ Preparation of final accounts for sole traders, clubs and societies

Partnership Accounts

- ❖ Entries on the formation of a partnership
- ❖ Appropriation of partnership profit
- ❖ Preparation of partners' current and capital accounts.
- ❖ Partnership and company compared and contrasted as forms of business structure
- ❖ Partnership accounts to include change of partners, dissolution and sales or conversion to a company

Company Accounts

- ❖ The preparation of manufacturing, trading, profit and loss appropriation accounts and balance sheet for companies.
- ❖ Accounting entries in relation to issue of shares, debentures and loan transactions.

Accounting for special Transactions

- ❖ Branch account excluding foreign branches
- ❖ Hire purchase transactions
- ❖ Consignment accounts
- ❖ Goods on sale or return
- ❖ Royalties
- ❖ Containers' accounts
- ❖ Farmers' accounts
- ❖ Joint venture accounts

ECONOMICS II

AIM: *To expose the students to the Nigerian ethnic environment in which individuals, firms, governments and other ethnic units operate their affairs and the nature and substance of the Nigerian economic relations with other countries, corporate institutions and regional bodies such as IBRD, IMF, ECOWAS, ADB, etc.*

To introduce students to the basic policies underling the government policies on privatisation, commercialisation and deregulation.

Money and banking

- ❖ Money
- ❖ Definition, Evolution, Types, Characteristics and functions
- ❖ The Supply of and Demand for Money
- ❖ The Quantity theory of Money
- ❖ The Nigerian banking system:
Commercial and Merchant bank,
Central Bank, Development Bank
N.D.I.C. and another financial institutions
- ❖ Money creation by commercial bank
- ❖ Money and capital markets
- ❖ Monetary policy

Fundamentals of public finance

- ❖ The Concept of Public Finance
- ❖ Pattern of government expenditure and sources of government revenue
- ❖ Taxation

- ❖ Direct and indirect, progressive, proportionate and regressive, principles of taxation, uses of taxation
- ❖ National Budget
- ❖ Public Debt
- ❖ Meaning and Types
- ❖ Fiscal Policy

Inflation and unemployment

- ❖ Inflation
- ❖ Concepts, types, causes, effects and control
- ❖ Unemployment
- ❖ Concepts, types, causes, effect and control.

International trade and finance

- ❖ Distinction between internal and international trade
- ❖ Reasons for international trade
- ❖ Theory of comparative cost advantage
- ❖ Advantage and disadvantage of international trade
- ❖ Terms of trade, balance of trade, balance of payment
- ❖ Trade barriers
- ❖ Foreign exchange policy
- ❖ ECOWAS Trade Group

International and regional organisations

Developments and Roles of:

- ❖ The World bank group
- ❖ IBRD, IFC, IDA, MIGA (Multi-lateral Investments Guarantee Agreements)
- ❖ International Monetary Funds (IMF); WTO
- ❖ The ADB Group
- ❖ ADE, ADF, NTF
- ❖ The European union
- ❖ The Economic Community of West African States (ECOWAS)
- ❖ Organisation of petroleum Exporting Countries (OPEC)
- ❖ United nations Commission for Trade and Development (UNCTAD)

Economic growth and development

- ❖ Concepts of and distinction between economic growth and development
- ❖ Common characteristics of developing countries
- ❖ Development planning

BUSINESS COMMUNICATION

AIM: *To expose the students to the art and techniques of report writing, raising of correspondence externally and internally in organisations and conduct of conferences.*

Introduce them to the formal and informal systems of communication.

Introduce them to Public Relations and press managements.

- ❖ Report writing
- ❖ Selecting and organising materials for improved writing skill – layout and drafting of various types of reports.
- ❖ Correspondence – letters and memos; preparation of summaries; written instructions and continuous writing. Showing relevance and coherence in writing, readability and reading skill
- ❖ Oral Communication – Planning and conduction interviews, telephone conversation and preparation of oral statements.
- ❖ Preparation of minutes of meetings
- ❖ Organisation and conduct of Conferences and discussion groups, writing of notices, agenda, note and minutes.
- ❖ Communication in organisation – Formal and informal systems of communication. Barriers to effective communication
- ❖ Audio – visual Aids and media
- ❖ Use of diagrams and charts, tape recording, filed materials as aid to communication.
- ❖ Use of House organs, journals and fact sheets, photographs and visuals.
- ❖ Media coverage of conferences, plant hours, and so veils
- ❖ Public relations and press announcements.

LOCAL GOVERNMENT IN NIGERIA

AIM: *To expose the students to the historical antecedents, electoral practices and basic functional capacities and limitations of local governments in Nigeria.*

The development of local government system in Nigeria from the pre-colonial era to the 1999 Constitution. The place and role of traditional institutions in the pursuit of the local agenda. Administrative Reforms under the military and the effect in the structure and competence of the local government system. Structure and the working methods of the local government in Nigeria. The Legislative and executive arms of the local government. The procedures for the exercise of their powers. The role of the Customary courts in the enforcement of bye-laws. The functions of the local councils. The role of the federal and state governments in the control of local councils. A consideration of some of the laws made by some States' Houses of Assembly in terms of the funding, control and law making procedures in the local governments.

Appointment of political office holders in the local government and the removal of local council elected and unelected functionaries.

The role of local councils in environmental sanitation, security and the mobilisation of its inhabitants.

The concept of federalism and local government administration in Nigeria.

PRINCIPLES OF PUBLIC ADMINISTRATION

AIM: *To expose the candidates to the basic knowledge and understanding of principles of public administration as they relate to the civil service and public sector of the economy.*

The concept of Public Administration. Theories of Organisation.

Decision – making processes in relation to policy formulation, co-ordination and implementation. The civil service statutory and administrative guidelines. The concept and principles of responsibility. Administrative control measures. Profession and professionalism in Government. Resources planning and administrative reforms. Bureaucracy in line with Max Weber ideals. The civil service – Commissions (various commissions): structures, composition powers etc. Devolution of powers and the identification of three organs from federal – local levels. The principles of authority and centralisation. Basic and modern rules of communication in public services. The relationship with the society. The role of the public institutions in the generation of development.. The role of professional bodies like CILGPA in the development of skill and process management.. The principles and practice of inter-governmental relations.

QUANTITATIVE TECHNIQUES

AIM: *To develop basic skills in the collection, processing, analysing, presentation and interpretation of simple numerical and statistical data and their application to public administration.*

Financial mathematics; Compound interest; discounting and present values; techniques of appraising investment projects; and Internal Rate of Returns. Mathematical and other techniques like calculus, matrix algebra, probability, mathematical programming – linear, non-linear, graphical approach., Break-Even analysis; cost revenue and profit functions, sinking funds annuities and mortgages and set theory.

Nature of statistics, measurement, accuracy approximation, concept of samples. Source of data, meaning, interpretation, suitability, precautions in use, collection of data, investigation and survey design, processing collected data.

Summarising and presenting data, frequency distributions, tables, graphs, charts, diagrams for general and special purposes. Describing phenomena by means of averages of various kinds, dispersion, skewness.

Probability, Characteristics Binomial, Poisson and Normal distribution.

Correlation and regression; coefficient of correlation their meaning and significant rank correlation.

Measurement of change – rates of growth, index numbers, time series analysis, forecasting.

FOUNDATION C

BUSINESS LAW

AIM:-

- i. *To develop the candidate's ability to understand the business legal environment as it relates to the Practice of Local Government and Public Administration in Nigeria.*
- ii. *To improve their understanding of the basic principles of contract and other forms of Commercial transactions as they relate to juristic processes.*

CONTENTS:

The sources of Nigerian, Customary and Islamic Laws, English Law, Cases and Statutes. The Judicial System - the various systems and levels of courts – tribunals and Commission of Inquiry and the role of the lawyers in the administration of Justice.

Legal personality: natural persons, corporations, unincorporated associations and partnership. Agency relation with principals and third parties including undisclosed principals, actual, usual, and apparent authority of agents; rights and duties of agents vis-à-vis, third party including warranty of authority, nationality and domicile. The Law of contract, the essential elements of a valid contract; privity of contract; mistake; fraud and misrepresentations; conditions and warranties; illegal and unenforceable contracts; restraint of trade, restrictive practices and resale price; maintenance, discharge of contract and remedies for bready quasi – contracts. Sale of goods, hire-purchase and related transactions, negotiable instruments, guarantees and indemnities, personal property, mortgage, insurance law and of the law relating to carriage by land and air, nature of negotiable instruments and notes, bills of exchanges, promissory notes etc....

GOVERNMENT ACCOUNTING

AIM:-

To develop knowledge and understanding of financing, expenditure and the operations of Accounting systems and procedures of governments (with emphasis on local governments)

CONTENT:-

Introduction of Government Accounting system: Definition of terms. Legal basis, nature and objectives of government accounting. Accounting concepts, conventions principles and basis of accounting as applicable to Governments. Comparisons between public and private sectors. The provisions of the financial instructions.

Budgeting: Definitions, types and techniques of budgeting in government. Procedure for preparation of recurrent revenue and expenditure including Personnel Cost, Maintenance Cost, etc. preparation of Capital receipts expenditure budgets.

Sources of Government Revenue: Source of Revenue of the Government, Federal, State and Local Governments Fund Accounting system. Self Accounting system Consolidated Revenue fund. Capital and Development fund.

Government Expenditure: Expenditure warrants, documentation and prepayment audits. Maintaining of Departmental Vote Expenditure Allocation Book (DVEA). Various government expenditure control - Virement Warrant Authority to Incur-Expenditure (AIE), Requisition to Incur Expenditure (RIE). Preparation of retirement benefits, pension and gratuity..

Preparation of Vouchers: Payment Vouchers, Receipts Vouchers. Adjustment Vouchers. Contract. Salary Vouchers including calculation of deductions, arrears, etc..

Preparation of cash and subsidiary accounts: preparations of the cash book, cheque summary register, bank reconciliation statements and other subsidiary accounts preparation of transcripts, monthly and quarterly.

Preparation of Final Accounts: The legal status and preparation of statutory statements. The preparation of supporting schedules.

Stores Accounting: Allocated and unallocated stores, stores classification. Documentation of stocks. Supervision and custody of stores.

The Local Government: Functions of local governments and her officers. Financial memoranda. Documentation of revenue and expenditure . financial controls in the local government. Audits of local government accounts.

Management of Government Resources and control: Receipts, government controls and documentation, investment appraisal – cost benefit analysis and its limitations in governments. Value – for – money audits various government committees (Functions and composition). Such as Public Accounts Committees Tenders Board, Finance and General Purpose Committee, Audit alarm Committee, etc..

ORGANISATION THEORY

AIM:-

To expose candidate's knowledge to the principles and techniques of organisational skills coupled with effective management.

CONTENT:

Forms of ownership of corporate institutions and procedure for their formation. Organisational structures and the residence of ownership; Control and Management of Public and Private Institutions.

Administration of institutions. Companies and Allied Matter 1990 with respect to Organisation Theory. Organisation as a socio-technical system. Structure and control system in organisations. Types of organisations; scientific and management theories. Human Relations Theory. Principles of techniques and methods in the management of undertaking in the following areas.

Marketing, Production, Research and Development, Accounting, Purchasing and Supply, Data, Processing, Personnel and Manpower Development. Organisation, in division of work in the areas of centralisation, decentralisation, delegation, authority and responsibility. The role of discipline, co-ordination and motivation in organisation theory.

PUBLIC FINANCE

AIM:-

To expose the candidates to the basic legal, quasi legal and accounting principles regulating revenue and expenditure in public sector.

To expose the students to basic legislature and administrative procedure regulating budgeting, expenditure and project appraisal in the public.

CONTENT:

The Concept of Public Finance.

The constitutional and legal framework of Public Finance.

The main sources of revenue and capital finance.

The nature and structure of public expenditure.

The constitutional procedures for budgeting and control measures.

The role of the legislature at the various levels of govt. in the particular reference to public funding of capital and recurrent expenditures.

The borrowing policy and public debt management. The Role of Public Dept Committees of the National Assembly.

The role of the legislature, the executive as well as bi-lateral and multilateral insitutions in public debt and external loan creation, management and repayment.

Basic principles regulating joint venture participation, loan re-scheduling etc.

Application of cost and management accounting principles in government and non governmental bodies in the areas of preparation of budget estimates, pricing of services, evaluation of activities and payment tax collections and reporting; principles of project appraisal.

ADMINISTRATIVE LAW 1

AIM:-

□ *To introduce the candidates to the basic principles of administrative law.*

CONTENT:

Nature and scope of Administrative law. Historical development of Nigerian constitutions.

Some constitutional concepts like the rule of law & seperation of power among organs of government.

The organs of government & their functions i.e. the Legislature, the Executive and the Judiciary.

The concepts of delegated legislation, constitutional supremacy and ministerial responsibility.

Problems arising from these concepts; control and supervision of the Legislature and Executive by the Judiciary. The concept of judicial review and administrative actions.

The power of legislature in the control of executives otherwise called oversight functions.

FINANCIAL ACCOUNTING

AIM:-

Understanding of Financial accounting concepts and principles and their applications in dealing with various types of economic transactions and events and in measuring and reporting relationships between parties.

- *To expose the students knowledge of the underlying body of theories which governs Financial Accounting measurement.*

Ability to apply Financial Accounting concepts and principles in the preparation of financial statements for partnership.

Ability to analyse, interpret and prepare simple reports as financial statement.

CONTENT:

Accounts and records of limited companies and stock exchange. The legislative requirements with regard to financial accounting and reporting. Treatment of taxations in accounts, including value added tax. Changes in capital structure, issue and redemption of shares and debentures, the appropriations of profits.

Partnership accounts, change of partners, dissolution, accounting treatment of goodwill, conversion of partnerships of limited companies, preparations of accounts relating to insurance claims, contracts and investments, joint venture, consignment, departments and branches, hire-purchase, goods and sale or return and royalties.

Accounting relating to foreign currency transactions, bill of exchange. Statement of Standard Accounting Practices (SSAPs).

LOCAL GOVERNMENT ADMINISTRATION

AIM:-

To give a comprehensive exposure of the dynamics of Local Government Administration in Nigeria.

To sharpen the student's knowledge of the workings within the Local Government system in Nigeria.

CONTENT:

The History of Local Government Administration before the arrival of colonial masters.

The system of Local Government Administration as introduced by the various reforms that were introduced between 1900 – 1960.

Detailed evaluation of Local Government Administration as practiced in the three regions of Nigeria between 1960 – 1969.

Local Government reforms under the 1976 Local Government reforms.

The various arms of Local Government and the methods of election or appointment of Local Government leaders.

The reforms in Local Government Administration as introduced by the 1979 constitution.

The functions of the Local Government under 1979 constitution.

The executives and the legislative functions and processes in the Local Government.

Administration of Local Government: Office of the Secretary to the Local Government, the Head of Personnel Management, Office of the Auditor General for Local Government and the role of Local Government Service Commission in the administration of Local Government. The Status of Local Government employee in terms of employment, discipline and promotion. Administrative techniques in Local Government parastatals. Committee System in Local Government Administration; The role of NULGE and CILGPAN in local government administration in Nigeria

LOCAL GOVERNMENT LAW

AIM:-

To acquaint the students with substantive and procedural laws regulating Local Government Administration in Nigeria.

CONTENT:

The legal framework of Local Government's Administration; Local Government as an arm of Government. The acquisition of powers and doctrine of ultra vires. The legislative procedures in Local Government and the problem of Jurisdiction in Local Government and enforcement of bye – laws (enforcement is by Customary Court).

Licensing and registration of markets, Births, Deaths, Marriages. Legal framework regulating the development of local councils. Legal control of Local Government by the constitutions and other state laws. The land use Act 1978 as it affects Local Government Administration.

PUBLIC RELATIONS IN GOVERNMENT

AIM:-

- *To acquaint the students with the intricacies that are germane to the management of Public Relations in Governments and other Public Institutions.*

CONTENT:

Historical background of Public Relations and concepts of public purposes.

The functions and structures of public relations in government parastatals and public institutions.

The role of public relations practitioners and institutions in aggregating views of the public for specific and general policies of government. The role of public relations practitioners in crisis management. Practical approach to public relations:- Analysis of the situation, setting the objectives, identification of public (illiterates, semi – illiterates, elites etc), creating the messages and selecting the channels. Costing the programme; evaluation of results and programme modification cases. Other systematic approaches. The intelligence function; situation analysis.

PUBLIC ADMINISTRATION IN NIGERIA

AIM:-

- *To expose the candidates to the understanding of Public Administration and their ability to cope with modern concepts in Nigeria.*

CONTENT:

History, form and performance of Public Administration in Nigeria; Pre-colonial administration patterns and the role of the military and traditional institutions in Public Administration. Civil Service structure and orientation; General reforms in civil service since 1976 up to 1999. The Federal Government Service Commission. State Civil Service Commission. Qualification for appointment. Tenure and code of conduct for Civil Servants. Definition of public offer, Declaration of assets.

Pattern and growth of public corporation in Nigeria. Classification, independent and dependent parastatals. Rationale for setting them up. Structure of corporations. Historical developments. Problems facing corporations. Efficiency in parastatals, planning, organisation and management in parastatals.

COMPARATIVE PUBLIC ADMINISTRATION

AIM:-

- *To provide the candidates with the knowledge of comparative studies and induce their ability to apply such knowledge in service.*

CONTENT:

The nature of comparative studies. Comparative studies covering private, large scale organisations and public (government) organisations. Public Administration performance in civilian and military regimes etc. Public Administration case studies analysis on issues of control and development of Public Administration within the West African Sub – Region as well as Western Countries. Selected Countries; Western, Eastern and the third world countries.

HOSPITAL ADMINISTRATION

AIMS:-

To expose students to the fundamental objectives of healthcare and management of Community health facilities.

CONTENTS:

History of hospitals and health care services in Nigeria; structure of the Nigerian healthcare system. Policy of structure and organisations of Federal and State Ministries of Health as well as the health departments of Local Government Councils. Hospital Management Boards, and the functions of the various departments. The role of Doctors, Nurses, Pharmacists, Laboratory technologists, Community Health Officers and Public Health Officers in Administration and execution of health policies in Nigeria.

The roles of non-governmental organisations in articulations and realization of health policies in Nigeria. The basic focus of primary healthcare, Global 2000, HIV/AIDS, programmes etc. The role of alternative medicine in healthcare delivery. Primary healthcare, National Programme on Immunisation (NPI); organisation and functions of health centres – international health agencies – WHO, UNICEF, UNESCO, CCCD, UNDP. Statutory, Non – Statutory and Voluntary bodies involved in health related matters. Professional Association e.g. NMA, NMC, etc. Conduct of Meetings, Appointments, promotion and discipline of health officials.

PROFESSIONAL EXAMS I

INFORMATION TECHNOLOGY

AIMS:-

To expose candidate's knowledge to the understanding of information technology and ability to apply systems technologies to the resolution of organisational problems and in particular those related to information systems.

To examine on the working knowledge of the tools and techniques of systems analysis.

To test students ability to evaluate the performance of management information systems.

To expose students knowledge to the requirement for the security of systems and data and all aspects of management informations systems.

CONTENT:

An overview of Information Technology.

Definition of key concepts: Information Technology, Management Informatics, Informatic System, System Concepts, Deterministic and Probabilistic system.

Structure of Management Information System:- Strategic Planning, Tactical Planning and Management Control, Operational Planning and Control, Transaction Processing.

Information system Technology:- Computers and Computing, Computer System; hardware, software and users, classification of computers, data transmission, computer configuration, types of computer configuration, multi-user, one sharing, stand alone, distributed, real time.

Trends in Computing Technology:- Centralized Computing technology, mainframe computing system, mini – computing system, distributed computing technology, basic concept of cable computing network, basic concept wireless computer network.

Areas of application information technology:- Payroll, inventory control, auditing operations, personnel record keeping, decision support system, high quality production controls, financial market transactions, sciences and engineering network analysis, simulating and modeling technologies, agriculture, law and justice – expert system, Health Care, Publishing Industry (Desktop Publishing), Education, Transport and Communication (Tele Conferencing, E-Mail, Telex), Games.

PUBLIC SECTOR ACCOUNTING

AIMS:-

To examine students understanding of the nature, techniques and practice of public sector accounting and finance.

To expose students to the peculiar nature of socio-economic objectives of public utilities and other economic undertakings operating in the public sector, the problems constraints which these pose for their operating, accounting and reporting functions.

- *To expose students to the accounting problems and practices of public sector organisations including utilities, parastatals and agencies.*

CONTENT:

(a) *The Nature and Environment of Public Sector Accounting:*

The Constitutional, Legislative & Regulatory context of government accounting.

- (i) The constitutional provisions for revenue, revenue allocation & public expenditure.
- (ii) The provisions of the Finance (control & management) Act of 1958.
- (iii) Government Financial Regulations for Federal and State Governments, and the Financial Memoranda for Local Governments
- (iv) The generally accepted accounting principles applicable to the sector international sources.

- (b) The economic environment of public sector accounting.
Performance of the Nigerian economy; historical perspective.
The economic role of the public sector.

Government Accounting Theory

Accounting Concepts bases and principles relevant to government Accounting.

The concept of funds, its relationship to the entity concept and its implications for income measurement & valuation.

Professional pronouncements on government accounting by the United Nations, the international consortium on Government Financial Management, Chartered Institute of Public Finance and Accounting (CIFA) and International Federation of Accountants (IFAC).

Standardisation of federal and state governments accountant in Nigeria, the limitations by the offices of Accountants General (the Federal and State Treasury Circulars).

Financial Management in Federal, State and Local Government

The Institutional framework:

Nature and types of financial controls in government

The financial control institutions: the Treasury Department (Office of the Accountant General), the planning and budget department, office of the Auditor – General ; their functions & procedures.

Internal control of revenue and expenditure; the warrant system and virement procedure. The vote books and budgetary control revenue control procedures. Expenditure control procedures. Pre – payment audit.

Planning and Budgeting:

- (i) The principles of budgeting in the public sector
- (ii) Types of budgeting on-line budgeting, line item budgeting, zero–base, Programme Performance Budgeting System (PPBS).

Preparations and appraisal of budgets.

Rolling plans and perspective plans;

Relationship between rolling and perspective plans to PPBS.

Linkages between the perspective plan, rolling plan and the annual budgets.

Government accounting processes:

Source documents: revenue vouchers, payment vouchers journal vouchers etc. their format, content and uses.

Books of accounts cash book, journal, and ledger; their preparation, users and limitations.

Consolidation of government accounts.

Ministerial accounting system:-

- ~ Self and Non – Self Accounting Units
- ~ Limited Self – Accounting
- ~ Accounting procedures up to preparations of trial balance and transcripts.

Financial Reporting:-

Preparation of statutory financial statements in the treasury (Federal State and Local Government).

Funds flow and value flow statements.

Accounting for Public Sector Organisations: Authorities Parastatals, Board, Corporations and Agencies.

- (a) The general nature of, and differences among, these bodies.
- (b) Financial provisions of enabling laws for the relevant utilities, authorities, parastatals.
- (c) Financial reporting:
 - Receipts and payment accounts
 - Income and expenditure accounts

The balance sheet
Value added statement
Statement of sources and application of funds

Public Finance

- (a) Main sources of revenue and capital finance
- (b) Nature and structure public debts
- (c) Borrowing policy and public debts

Funded and Unfunded debts

External Loans: Multilateral, Paris Club, London Club, Promissory Notes, others.

- (ii) Loans Pooling and consolidation, Loans re – scheduling debt – equity swap, debt forgiveness.

Analysis for decisions in the Public sector:

Application of cost and management accounting principles in governments and governmental bodies for:-

Preparation of budget estimates
Pricing of services – fees and levies
Pricing and negotiating contracts
Reporting
Evaluation of activities and payments
Case – mix in health institutions

(b) *Project appraisal in the public sector :-*

- (i) Cost – benefits analysis
- (ii) Cost – outcome analysis
- (iii) Cost – effectiveness analysis
- (iv) Dimensions of project performance such as availability efficiency, outcome, effectiveness and accessibility.

DEVELOPMENT ADMINISTRATION

AIM:-

To expose the students to the dynamics and strategies of economy of development in Public Administration.

CONTENT:

The fundamental concepts of development. The historical development in public sector. The major problems of developing countries and its associated cycles – political instability, poverty level politics, culture, sectionalism. Administration and management of problems in communities, relationships between bureaucracy and development administration. Administrative reforms of development administration; difficulties of bureaucracy as an agent of change.

The fundamental concepts in social and economic development communist concepts and ideology. The instrument of social structure and stratification in Nigeria with reference to education, birth, traditional-rulership, religious, leadership, economic status. Development

strategies and planning techniques methods of planning in Nigeria. The origin and nature of colonialisms, and re-colonialism and its impact in the life of community. The international organisation for economic development – ECOWAS, OAU, ADB, IMF etc.

ADMINISTRATIVE LAW II

AIMS:-

- *To expose students to advance principles of Administrative Laws and the various techniques so as to enhance effectiveness in the Local Government and Public Administration.*

CONTENT:

The history & constitutional provision of fundamental human rights. The Writs of habeas corpus, quo warranto, mandamus and certiorari, etc. Injunctive reliefs and their use in Administrative Law. Powers of statutory bodies to making rules and orders. The constitution, functions, powers and control of Administrative tribunals. Administrative Law in Local Government.

SOCIAL SERVICES ADMINISTRATION

AIMS:-

- To acquaint the students with basic principles and concepts in social administration*

CONTENT:

Introduction to the social services in Nigeria. Nature and different kinds of social services. Administration and management of social services in local and urban areas. Public policy on social services. Theory of organisation and management as applied to social services; structure of social services organisation. Administration of social services like housing and environmental control. Social concepts – definitions, functions, responsibility and work techniques. Social work administration.

The social work agency as an instrument of society. Role of governments and voluntary agencies. Social Services Administration. The role of international organisations in social services administration. The problems of findings. Current issues and in social services administration.

LOCAL GOVERNMENT MANAGEMENT I

AIMS:-

- *To acquaint local government practitioners with the need to have orientation as to the commercial and efficient management of local government resources in order to make them viable.*

CONTENTS

Definition of Management Administration and policy, boundaries and assumptions of machinery of government: division of responsibility between political office holders and career officials. Criteria for managerial decisions – Resources, Level of improvement in management and resources allocation.

PRINCIPLE OF TAXATION

AIM:-

To expose student's knowledge to the main provisions of taxation and their interpretations.

CONTENT:

Introduction to general principles of taxation. The administrative machinery and income tax legislation in Nigeria. Persons chargeable residence, personal reliefs and allowances. Sources of income, income exempted from tax, deductions allowed and disallowed, adjustment of profits for income tax purposes. Basics of assessment; commencement and cessation provisions; change in accounting dates, capital allowance, initial allowance, annual allowance, balancing allowance and balancing charge. Computation of assessment relating to individuals and partnerships. Relief for losses. Corporation taxation; Principle and scope; Ascertainment of corporation tax liability, utilization of reliefs and allowances to minimize liability; double taxation concept and reliefs.

Capital gains tax; principle and scope; persons affected computation of gains and losses, and tax liability due. Capital gain tax planning with respect to private and business solutions, application of Capital Gains Tax to individual and corporate bodies; VAT; Principle and scope as it affects individuals and corporate bodies; inheritance law; principles, scope. Calculations of liability, exemption and reliefs.

PRINCIPLES & PRACTICE OF AUDITING

AIM:-

To expose students to basic objectives and concepts of Auditing.

To acquaint students with the objectives of internal and external auditing.

To expose students to the knowledge and application of internal control means and measures.

CONTENT

BASIC CONCEPTS OF ACCOUNTING	ACCOUNTING THEORIES
	Definitions: Concepts and Conventions.
BOOK – KEEPING AND ELEMENTARY THEORY OF ACCOUNTING:-	Introduction to Double Entry, Book – keeping to the Trail Balance, The Cash Book (up to the 3 – columns) Preparing Trading, Profit and Loss Account and The Balance Sheet from a Trial Balance.
SOME SPEACIAL ACCOUNTING STATEMENT:-	The Bank Reconciliation, Account Adjustment to the Final Accounts (Accrual/Prepayments), Bad Debts and provision of Doubtfull Debt as well as Depreciation Provision Account. Analysis of the Accounting Statements.
BASIC THEORY OF AUDITING:-	Nature & purposes of an Audit; Auditor's appointment; Roles & independence; Internal & external Audit.
INTERNAL AND EXTERNAL AUDITING	Concepts of audit; meaning, Procedure & Audit Reports.

PROFESSIONAL EXAMS II

TRANSPORT ADMINISTRATION

AIMS:-

To inculcate students with the knowledge of basic principles and practice of transport administration in Nigeria and raise their ability to apply them.

CONTENT

Historical antecedent of transport administration in Nigeria.

The legal, economic, political and socio policy objectives of transportation in Nigeria.

Legal frame work for the control of transportation in Nigeria.

A consideration of the roles of Federal and State Ministries of Transport, Nigerian Police Force, Licensing Authorities, Highway maintenance authorities, Federal Road Safety Corps as well as other private sector initiative's like National Union of Transport Workers (NURTW), National Union of Road Transport Owners (NURTO), National Union of Pilots (NUP) Air Traffic Controllers (ATC) Dockworkers Unions, Clearing and Forwarding Agents and Haulage Contractors (Owners of big trailers).

The role of Nigerian Ports Authority (NPA Plc), FAAN, NAHCO, National Marine Authority (NMA), etc.; objectives of transport policy. Operational framework in major transport organisations.

FINANCIAL ADMINISTRATION

AIMS:-

To improve the candidate's knowledge and understanding of basic tools of financial planning and control and their ability to apply them.

CONTENT:

Basic financial statements – Balance sheet and its limitations, Income Statement and Cash Flow. Sources of funds, uses of funds.

Financial ratios – using financial rates, categories of financial ratios – Liquidity, Acid test, Efficiency, Average collection period, inventory turnover, fixed asset turnover, Total asset turnover, leverage, Coverage, Profitability ratios – Operating profit margin, Net profit margin, Relation of investment, Return on investment techniques.

Financial forecasting - Cashflow cycles, forecasting cash flows, forecasting financial variables, percent of sales, method of financial forecasting budget functions. The cash budgeting and its applications fixed versus variable budgets, Financial forecasting – Planning and budgeting.

Introduction to working capital management – managing current assets, use current liabilities advantages of current liabilities and its disadvantages, Appropriate level of working capital.

Cash and marketable security management – cash flow process, motives for holding cash, variations in liquid assets holding – cash management objectives and decisions. Collection and disbursement procedures managing the cashflows. Composition of marketable securities

portfolio – financial risk, interest rate risk. Cash and marketable securities. Federal Agency securities.

Accounts Receivable and inventory management – Type of customers – Nature of Investment in accounts receivable, Type of customer decision variable, collection efforts – decision variable purposes and types on inventory. Inventory management techniques (IMT); Economic Order Quantity, etc.; short term financing, cost of short term credit; sources of short term credit. Selection of trade credit; line of credit. Loan transactions; factoring management.

PENSION & INSURANCE ADMINISTRATION

AIMS:-

To develop candidates knowledge and understanding of insurance business particularly the principles of pension scheme and risk associated with it in the fields of study.

CONTENT:

Definition of pension; Duties and responsibilities of a trustee, documentation, Investment linked insurance; Group pension scheme; individual pensions; Benefits on life pension, Taxation of life insurance premiums. Taxation of personal pension. Contributions. Tax on income, pensions accounting scheme – classes of financing, method of calculating pension funds, role of actuary. The basic principles of pension. Different types of benefit liabilities e.g. wages/salaries payments; Accounting principles in pension schemes. Actuarial reports. Inland revenue application.

Scheme Evaluation Techniques –

Classes of scheme, association scheme, retirement, annuity method, immediate annuity scheme. Public sector schemes membership, voluntary, compulsory and discretionary eligibility, conditions, industrial wide scheme.

Risk Management Applications –

Definitions of risk management, functions of risk, classes of risk, risk control tools, Risks associated in business environment – Asset, investment decision risks – capital budgeting decisions. Professional ability – legal aspect public liability. Insurance and Uninsurance risks.

Insurance Principles and Practice –

Definition, legal aspects of insurance contract, terms associated with insurance markets, insurance person. Government supervision. International role of insurance.

EXECUTORSHIP ADMINISTRATION

AIMS:-

To ensure that students have sufficient knowledge of the administration of Executorship.

CONTENT:

The fundamental legal aspect of bankruptcy and other forms of deeds of arrangement. The accounts and returns connected with the law and procedure relating to voluntary and compulsory liquidations. Appointment, Rights and duties of liquidators, manager and receivers. Forms of testamentary disposition of property. Appointments, Duties, Obligations and Powers of Trustees and Administration of Estates as well as Executors, Forms of Trust Accounts. Taxation of capital transfer, Rights and duties beneficiaries grants of probate and administration, powers, rights and executors, administration and trustees, administration and distribution of estate, principles of capital, transfer tax, all forms of executorship and trust account. Issue of professional trustees. The duties, liabilities and right of trustees, Beneficiaries, variation of trust.

CO-OPERATIVE ADMINISTRATION

AIMS:-

To improve candidate's knowledge and understanding of the rudimentary part of co-operatives; its role to the society and also explain the basic concepts in community development and developmental projects.

CONTENT

The nature of co-operative development, its origin and growth. The characteristics of International Co-operative Alliance, its role and reformation of the Rochdalean principles in 1837 to date.

The problems associated in general application of co-operative principles. The major economic motives which lead to the establishment of co-operatives class of co-operatives and economic growth follow-ups. The role and impact of co-operatives in the community development with particular reference to thrift societies in Nigeria.

The techniques in its formation and registration under the government policy and guidelines. Organisation and administration of co-operatives, particularly in area of manpower development and utilization for co-operatives growth.

URBAN PLANNING ADMINISTRATION

AIMS:-

To acquaint the students with the basic and advanced principles of urban planning and management.

CONTENT:

Introduction to urban management – Achievement. Typology of urban studies. Planning as a social movement, Interaction between urban and its component states/region, pattern of urban growth – Urban employment, income distribution and living condition. Resources for urban development, The problems of urban centres.

Urban Migration and Commitment – Types of Migration Revolution and values, Economic, betterment, sojourn and status, Rural Ties, Multiple Causation.

Impact of migration and town life upon the individual - Disjunction in social controls, family, Aspirational impact, Urban conditions, Ethnicity, Non – ethnic. Perspectives and practices – The Labour Union Political conflict, integration, Ethnic sub-systems inter-level sub-systems, locality sub-systems.

Local Authorities Housing Estates- Urban renewal sub-urban, committee, villages.

The Theoreticians – Developers of Urban concept Rural – Urban comparisons. Theory by deduction from the physical to the social, with urbanism as a way of life; speculative generalisations.

Transitional Urban Communities – Nature and growth. The role of the transitional urban community within the development of city. Contribution to the understanding of the nature of new communities, Sociology of new communities – origins, patterns, types, social planning.

PERSONNEL ADMINISTRATION

AIMS:

To enhance the students knowledge in human resources management in general and in particular circumstances.

CONTENT:

Definition of personnel management and the functions of a personnel department. The origin and development of personnel administration in commerce and industry in Nigeria. The major contributory factors to personnel management and the growth of specialisation in the human problems of management to other basic management functions. The setting of the contracts – personnel contracts – Behaviours in organisations. The nature of organisation Elementary individual psychology – psychology as a science, Attention and perception. Motivation in work – needs and their satisfaction. Expectancy theory job extension, job satisfaction, learning techniques – transfer of learning, individual different theory – Heredity and environment, physique, intelligent, personality – judgement, traits, test, aptitude and achievement test.

Leadership and participation – unofficial and official leaders – Types of leadership; Participation – Douglas McGregor theory quality circle; change and communication – barriers to communication, formal and informal methods, dealing with change, Resistance to change.

Manpower planning, the importance of company objective, steps in long-term manpower planning, short-term manpower planning limiting factors. Job analysis and job specifications performance standard – setting standards, personnel specifications.

Recruitment and selection – internal and external sources Promotion, transfer, demotion and retirement, the contract of employment – legal aspect, termination of contract, Resignation and dismissal with or without notice, unfair dismissal.

Redundancy – legal definition. Labour turnover – cost of labour appraisal management – Definition of appraisal, purpose of appraisal, appraisal techniques. Management By Objectives (MBO) advantages and disadvantages of MBO. Collective Bargaining processes – Negotiations

and consultation, workers participation, individual grievance and discipline procedure. Trade dispute – definition settlement processes and government intervention in industrial disputes.

LOCAL GOVERNMENT FINANCE

AIMS:-

To increase the knowledge and understanding of students in Local Government Finance and their ability to apply it within the principal areas.

CONTENT:

The growth of the Public Sector Finance. The role of government in relation to national resources allocation and income distribution.

Fundamentals of Public Finance. Effects of taxation as a canon of a good tax system.

Historical development and objectives of local government finance. Financial security and economic significance of Local Governments. Development of Local Finance in Nigeria local taxation, government encroachment on local government revenue. Local Government taxation for social services. The 1976 Local Government Financial Report. Sources of revenue – internal sources, community tax, fees, rates and borrowings. External sources – grant-in-aid from state and federal governments and other sources.

Local Government Expenditure – demands for services and local discretion, justification for local government expenditure. Conflicts of budgeting and finance. Various institutions involved in handling budget matters in Nigeria and those in charge of managing local government finance. Other forms of budgeting including incremental (traditional) budgeting, planning, programming and budgeting system (PPBS). Various techniques of expenditure control and debt management in local governments. Investment capabilities of local government with respect to financing.

Auditing and Program Evaluation – Introduction to audit and evaluation. Types of audit – financial and comparative audit, economic and efficiency audit, programs result and efficiency; audit and control.

LOCAL GOVERNMENT MANAGEMENT I

AIM:-

To acquaint the students with management techniques for efficient administration of Local Government.

CONTENT

Definition of Concepts: like; Management, Administration and Policy. Division of responsibility between political office holders and career officials on one hand and senior and junior civil servants on the other hand. Creation of contingent offices and area offices and powers accruing to them.

Criteria for Management decision in Local Government; this include economic, political, social, tribal and how these affects decision making process in Local Governments.

Basic Principles of Management as applicable to Local Government Administration such as system approach, functional approach, management by objective (MBO).

Communication system in Local Government – vertical and horizontal, participatory approach communication system as a way of management. Tradition features that are relevant to Local Government management.

LOCAL GOVERNMENT FINANCE II

AIM:-

To expose students to the general framework of budgeting and management of Local Government Revenue.

CONTENT

Historical development and objectives of Local Government Finance. Financial security and economic significance of Local government councils in Nigeria. Sources of Local finance in Nigeria – such as Rates, Aids, Grants, Federal and state Allocations and Taxation. Government encroachment on Local Government Revenue. Local Taxation for social services. The 1976 Local Government Financial Report, Financial Memoranda for Local Government of 1994.

Borrowings by Local Government; Budgeting processing in Local Government, Expenditure profile of Local Government, Audit of Local Government expenditure and the role of office or the Governor in the control of Local Government Expenditure. Investment activities of Local Governments. Budgeting processing in Local Government, Expenditure of Local Governments.

PUBLIC ADMINISTRATION PRACTICE

AIM:-

To expose students to the current principles and practice relevant to all phases of Public Administration in Nigeria.

CONTENT:

The framework of Public Administration in Nigeria with particular reference to cadre system. Public Service; Directorate and Secretarial systems; responsibility and reporting system. Governmental settings, policy formulation, implementation and evaluation in the public sector. The role of political office holders as a group in a setting and as individuals; Federal Executive Council (FEC); State Executive Council (SEC), Governing Council and Boards of parastatals.

The relationship between civil servants and public servants in all respects. The recruitment, training and conditions of service in public service. Structures in parastatals, codes of conduct and role of various service Commissions e.g. Judicial Service Commission, Local Government Service Commission and Civil Service Commission etc.

Intra and inter-governmental relations.

ENVIRONMENTAL HEALTH MANAGEMENT

AIM:-

To acquaint the students with indepth knowledge of the policies and strategies of the United Nations Environmental Programme (UNEP), the Federal government policies on environment and the roles of various environmental agencies of the three tiers of government.

CONTENT:

The basic principles and policy direction of UNEP, FEPA, Federal Ministry of Environment, State Agencies for Environmental Protection and the environmental units of various Local Governments and corporate bodies in Nigeria.

The structure and functions of FEPA, state environmental agency and environmental department of Local Governments. Management of solid waste and other health related environmental issues. The role of the medical personnel and the court system in the management of environmental health. Economic activities and environmental health management in Nigeria with particular reference to pollution, unplanned development and management of oil spillage. Toxic waste management and the role of international organisations and non-governmental agencies in toxic waste management.

PUBLIC FINANCE II

AIM:-

To acquaint the students with current fiscal and monetary policy issues in public finance in Nigeria.

CONTENT:

Modern trends of public finance in Nigeria; fiscal federalism: resource control, federal allocation committee (FAC), state stabilisation funds and the role of stock exchange in the provision of capital for state run and managed capital projects. The powers of various tiers of government to introduce taxes. Tax incidences, deficit budget & budget surplus. The role of consultants in tax administration, problems of implementation of VAT, Withholding Tax, Education Tax, Petroleum Profit Tax, Capital Gains Tax and all other forms of taxation.

The role of Federal Inland Revenue Service & other state revenue boards. Public financing & monetary policies of government, forms of budgeting including incremental budgeting, planning, programming and budgeting system (PPBS) and zero base budgeting.

PROFESSIONAL EXAMINATIONS III

MANAGERIAL ACCOUNTING

AIM:-

To equip the students with relevant information that will assist them in the management of organisation in various sectors and at the operational and strategic levels in planning and decision making and using relevant quantitative techniques in problem solving.

CONTENT:

Marginal and Absorption costing. Basic concepts as an aid to decision-making. Break-even analysis, Contribution in relation to volume and contribution to limiting factor consideration. Cost statement. Stock valuation, aid to pricing. Budgeting Control and relation to standard costs. The account's responsibility as budget officer, budgeting systems and design of operating statements to identification cause and responsibility for sub-normal performance.

Investment decisions – uses of Discounted Cash Flow (DCF), Pay Back Period (PBP), Accounting Rate of Returns (ARR); Internal Rate of Returns (IRR), Cost-benefit analysis, replacement theory, abandonment and sensitivity analysis. Post – Project Appraisal Audit, Advance Variance Accounting.

Types of Standard, setting standard, documentation, accounting and recording, cost and sales variances, variance analysis – material, price, cost, mix and yield variances.

Planning and Operational Variances –

Public Budgeting – Concepts of budgeting and financial management. Various institutions involved in handling budget matters in Nigeria. The politics involved in budget appropriations, authorisation and control in Nigeria. Budgeting as a tool for planning, incremental budgeting, Planning Programming Budgeting System (PPBS). Organisation and control techniques – cost control, the use of comparators, ratios and appreciation of performance, improvement techniques such as value analysis and work study. The organisation of the cost department, its functions, relationship with other department and its responsibility to management, presentation of costing information, graphical and statistical.

LAW OF MEETINGS

AIM:-

To introduce the students to the principles of law regulating the conduct of all forms of meetings.

CONTENT:

General principle regulating the law and practice of meetings. Types of meetings, rights & restrictions regarding the holding of meetings, issuance and service of notice of meetings. Subject matter of meetings and principles of agenda. Conduct and management of meetings; quorum, orders, adoption, adjournment, motions and voting. Powers and duties of chairman, acting chairman and secretaries of meetings. The law of defamation as it relate to meetings and media report thereof.

Public meetings: Types of public meetings: statutory, council, chieftancy, Community Development Association (CDA) meetings. Committee/Governmental meetings e.g. Police Public Relations Committee (PPRC) meetings, sub-committee meetings and inter-ministerial and departmental meetings, parliamentary meetings, quorum, adjournment, motion, adoption, voting, selection, relating to these meetings. Company meetings: Types, notices, quorum, voting, adjournment etc. vitiating elements of meetings.

ADVANCED ACCOUNTING PRACTICE

AIM:-

To provide the students with an indepth knowledge of advanced accounting processes in specific areas.

CONTENT:

Accounts and records of limited companies, treatment of taxation in accounts including Value Added Tax. Change in capital structure; issue and redemption of shares and debentures and the appropriation of profits. Partnership Accounts; change of partners, dissolution, conversion of partnerships to limited companies and accounting treatment of goodwill. Preparation of accounts relating to insurance claims, contracts and investments. Joint Ventures accounts. Hire Purchase Accounts. Return and Royalties Accounts. Group accounts; principles of consideration, subsidiary and associated companies; accounting treatment of re-organisations; reconstruction and amalgamations, interpretation of accounts, including by means of accounting ratios and fund flow statements. Ways and means accounts.

Liquidation Accounts: inventory valuation, goodwill and depreciation. Preparation of financial statements for specialist organisations such as banks, friendly societies, Insurance companies and public authorities.

LOCAL GOVERNMENT PRACTICE

AIM:-

The aim of this course is to upgrade the students knowledge and expertise on basic practices obtainable with the local government system.

CONTENT:

The application of management principles in local government administration. The influence of customary, religious and political matters in the local government system in Nigeria. How these elements have been used in enhancing efficiency and effectiveness in the system.

Local Government Administration and the principle of federalism. The functional role of Secretary to Local Government, Supervisory Councilors and Senior Special Assistants and all other political appointees. The place and role of statutory authority in local government e.g. Local Education Authority etc. The appointment, discipline and promotion of local government officials, reporting system in Local Government Administration.

FINANCIAL INVESTMENT ANALYSIS

AIM:-

To expose the students to various ways of evaluating projects and investment.

CONTENT:

Advanced treatment of the concept and techniques of financial analysis applied in valuing the firm and its securities; the principles of valuation as applied by economists, financial analysts, courts, and administrators and how these principles are implemented by corporate managers in dealing with capital structure, dividend, stock repurchases and acquisition policies. Forms of securities, bonds, Preferred Stock, and the impact of insolvency on investment policy. The theory of “efficient markets” and other relevant micro-economics theories. Ratio analysis; business evaluation.

PUBLIC POLICY ANALYSIS I

AIM:-

To introduce the students with the concept and theoretical foundation of Public Policy Processes.

CONTENT:

The meaning and nature of public policy, the process by which public policy formulation is undertaken, the various dimensions of public policy. The reasons for the study of public policy process and some well – known models. Analysis of the process of policy formulation at the national level, State/Local Government levels with the emphasis on Public Institutions.

The role of Public Institution in public policy analysis and implementation.

The Concept of Public Policy - The need to study institutionalist models, elite model and group model systems. Theory and input – output model, rationalist model. The process of public policy problems, identification, policy formulation, legitimation, application and implementation, policy evaluation, legislation in public policy making process.

ORGANISATIONAL BEHAVIOUR

AIM:-

To equip students with the analysis skills for understanding, explaining, predicting and influencing human behaviour as it occurs within organisations.

CONTENT:

An overview of the behavioural sciences in organisation: Managers and administrator need to make use of the behavioural sciences. The peculiar difficulties of the behavioural sciences. The peculiar difficulties of the behavioural science (when compared with natural sciences). Experimentation in the behavioural science.

Description, explanation and prediction. Problems of application for behavioural science. The rational’ model of decision – making and its limitations. Organisational politics.

Individual Behaviour:

Personality. Individual differences. Personality development and adjustment. Personality integration. Symptoms, recognition and control of stress.

Motivation and Incentive: The significance of work in the contemporary world.

An analytical review of the research evidence on motivation to work. The changing concept of job satisfaction. Job design and work structuring and their efficiency. The place of money in generating improved work performances.

Individual orientation to work: Environmental factors and cultural differences in attitude to work. Socio – economic status and class consciousness. The process of occupational choice.

The Behavioural Effects of operating Systems: Psychological aspects of work study and associated techniques. The dynamics of fatigues, rest pause, noise, hours of work and other work conditions. The study of shift work and shift patterns. Human factors in work and equipment design (e.g. Word Processors). Behavioural Implications of payment and incentive systems.

Behaviour in Small Groups: The informal organisation. Nature and rationale of the informal organisations. Formal and informal control systems and methods of enforcement.

Group Dynamics: Major characteristic of groups. Sources and characteristics of group cohesion and team building. Effective and ineffective decision – making groups. Co-operation and competitiveness both within and between groups. Reference group theory and its applications inside organisations. Inter – group relations. Conflict, stereotyping and representative roles.

Interpersonal Communication: The process of human communications. Perception interpretation of verbal and non-verbal communication in inter – personal relationships. Intra-group and inter-group communications. Techniques of persuasion and influence within groups.

Behaviour in Organisations: An introduction to Theories of organisation: Classical approach to organisational behaviour. Human (and neo-human) relations. Organisations as bureaucracies. Mechanistic and organic structures organisation as open systems. Organisational design and contingency theory.

Concept of the organisational climate. Organisation as socio – technical systems. The impact of organisational size on employee performance.

Organisational Change: Organising for innovation organisations as adaptive systems. Sources of resistance to change. Method for implementing change. Role of the change agent. Evaluating the effectiveness of change.

ENVIRONMENTAL LAW

AIM:-

To expose students to the laws regulating environmental practices.

CONTENT:

Legal framework on environmental policy; legal and administrative problems of control of the environment for the quality of life and the preservation of essential resources. Legislative efforts and other legal efforts – including environmental litigation. The Federal Environmental Protection Agency (FEPA) law and the National Policy and environment. The International aspects of environmental problems. The UN regime and other regional initiatives e.g. the Bamako Convention, etc. The concepts of toxic torts and epidemiological evidence in environmental prosecution.

Nature and scope of environmental law. Environmental protection and statutory regulations, Planning laws and environmental protection, limitation to the right to use and enjoy private property and environmental quality to tenanted accommodation. Focus on industrial pollution and environmental protection, corporate and social responsibility towards air pollution and the attendant civil and criminal liability for damage caused by oil pollution, compensation for oil pollution.

PROFESSIONAL EXAMINATIONS IV

FINANCIAL MANAGEMENT

AIM:-

To expose the students to the concept of management of finances in both private and public sector of the economy.

CONTENT

The nature, scope and purpose of Financial Management, sources of short, medium and long term finance and problems of new financing including government assistance, capital budgeting, management of working capital, analysis & interpretation of basic financial statements; business merchants and take overs, the environment and distinguishing characteristics of government and institutional accounting, state & local government organisation for financial management. The determinants and implementation of dividends, policy evaluation of shares, assets and enterprise, risks of finance & methods of avoiding them. The influence of taxation on financial decisions & methods of computerisation, the operation of securities market (Stock Exchange) and the role of financial institutions in raising finance, the role of government in relation to national resource allocation and income distribution.

TAX MANAGEMENT

AIM:-

To acquaint the students with the basic and advance systems of tax administration.

CONTENT:

Legal aspects of taxation. Principles and practice of income tax relating to individuals and partnerships. Sources of tax law. Organs of administration and jurisdiction of taxation, including rules of residence and those applicable to families, estates, executors and itinerant workers. The policy of tax clearance certificate and its applications. Corporate tax - principles, scope, close company provisions, directors and distributions, shortfall formulae and computations, exemptions, the treatment of groups and consortia, share option and incentives schemes. Computation of capital allowances. Importance of capital allowances etc. Value Added Tax – general principles and administration, exemptions, zero rating and special schemes. Taxation of pioneer industries and tax free zones. The role of Joint Tax Board and Chartered Institute of Taxation of Nigeria.

Petroleum Profits Tax – Administration of PPT Act 1959 (as amended), imposition of tax ascertainment of adjusted profits. Deductions allowed and disallowed. Treatment of losses and the concept of adjusted profit. Familiarisation with memorandum of understanding as it applies to petroleum prospecting companies. Taxation of Joint Ventures. Capital Gains Tax (CGT). Administration of the CGT Act 1967 to date.

Allowable and disallowable expenditure and calculation of chargeable gains. Exemption from Capital Gains Tax. Assets disposal and acquisition, part disposal, connected persons, consideration aspect, death, asset lost or destroyed, bargains comprising two or more transactions. Relieves delayed remittances organs. Double tax relief, roll – over relief Development Land Tax.

AUDITING & INVESTIGATION

AIM:-

To expose the students to the advanced skills and methodology of auditing and investigation.

CONTENT:

The nature of auditing, rights, duties and liabilities. Appointments and removal from office, qualification and disqualifications. Legal decisions effecting the auditors and his work. The nature and purpose of audit. Appointment and remuneration of auditors. Purpose of an audit. Planning, control and recording. Internal controls. Management responsibility for internal controls, types of internal control. Audit evidence. Method of obtaining audit evidence. The letter of representation. Audit reports. Expenditure cycle payroll, petty cash – control objectives.

Verification of assets – stock and work in progress, valuation of stocks, inventory letter, investments. Verification of liabilities – creditors, accruals, taxation. Audit of group accounts. The relationship of the internal and statutory audits, Frauds, detection and cash transaction audit. Accountants liability – civil/Criminal Liability, General duty of care.

Types of investigations. Prospectus, acquisitions and amalgamations. Purchase and sale of business, fraud. Effects on audit on computer and other mechanical systems. International factors affecting audit techniques and reporting. Audits of special classes of companies, unincorporated bodies, solicitors, public utilities and share transfer audit.

LAW OF TORTIOUS LIABILITY

AIM:-

To provide the student with the general principles regulating tortious liability in the private and public environments.

CONTENT

Historical background and general principles of tortious liabilities. The nature of a tort; torts against persons and property, vicarious liability; Liability for the torts of independent contractors, general principles of liability and damages, harm to the person; trespass to land, trespass to chattel, conversion and detinue, Negligence – nervous shock, contributory negligence and damages; occupiers liability; Nuisance; Defamation and employers liability, torts against business interests; the rule in Rylands v Fletcher, remedies.

URBAN WASTE MANAGEMENT

AIM:-

To provide students with the general knowledge of waste management and the relevant management approaches in solving waste menace in urban centres.

CONTENT:

Definition of waste management. Why study urban waste management? Impact of waste to the society and its effect to the environment. Economic and other approaches to waste management. Waste Management as a key factor to urban development.

Types of Waste Management – Domestic, Urban, Human and others. Industrial Waste Management – Toxic, Non – Toxic, risks aspect of Waste.

Types of risk. Its effect to the society.

Environmental pollution – general aspects of the pollution. Government policy on waste and pollution – Waste Boards – functions and operations of Waste Management Boards e.g. LAWMA (Lagos State Waste Management Board). Comparative analysis of waste administration in developing and developed countries. Techniques of collection of waste. Maintenance of waste sites, waste disposal materials, and health hazards of waste sites. Waste to Wealth – waste recycling and economic benefits. Merits of Urban Waste Administration.

PUBLIC POLICY ANALYSIS II

AIM:-

To expose the students to specific policy areas and methodology of decision making.

Determination and presentation of policy objectives.

Ethics in the policy process, policy goal, problems code of conduct and ethical guidelines.

Case studies – on industrial, education, legislative, economic, fiscal, health, environmental, welfare, housing, urban development and foreign policies etc.

INTER-GOVERNMENTAL RELATIONS

AIM:-

To provide the students with a working knowledge of the terms of relationship between the three tiers of government on one hand and the relationship between the government of Nigeria and other countries of the world on the other hand..

CONTENT:

The basic principles of policy behind the idea of inter-governmental relations as well as their potential dangers, the financial, political, legal and economic framework of relationship between the three tiers of government in Nigeria.

Sub-regional based inter-government relationship like ECOWAS, Nigeria/Chad basin commission, ECOWAS monetary union. Bi-lateral and anti-lateral agreement, conventions and relationship. The world under the United Nations and the role of the United Nations agency in fostering inter-governmental relationship.

ADVANCED LOCAL GOVERNMENT MANAGEMENT

AIM:- *To provide the students with opportunity to critically examine and logically present on particular subjects in relation to their areas of specialisation.*

CONTENT:

Case study analysis on any two of the following:

1. Chieftancy matters and dispute and how to resolve them.
2. Revenue generation and mobilisation.
3. Human resource development.
4. Crisis management in Local Government.
5. Health administration.
6. Waste management.
7. Inefficiency in Local Government.

ADVANCED PUBLIC ADMINISTRATION

AIM:- *To provide the students with the opportunity to critically examine and logically present their views on particular subjects in relation to their areas of interest.*

CONTENT:-

Case study analysis on any two of the following.

1. Finance management in public administration.
2. Delegation of power & problem of red-tapism.
3. Beaucracy in public administration.
4. Inter-governmental relation and its effect on public policy.
5. Public relations in public administration.
6. Legal framework of public institutions.