

**LAUTECH OPEN AND DISTANCE LEARNING CENTRE**

**BSc. ACCOUNTING**

**THE PRINCIPAL OFFICERS**

**OF THE UNIVERSITY**

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THE REGISTRAR

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**SOURCES OF INFORMATION**

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| Admission, Pre-Registration, Course Registration, Matriculation, Examination matters, Records/Academic Transcript, Change of Names | Academic Liaison of the LODLC, LAUTECH, Ogbomoso |
| Scholarship and Prizes, Bursary Awards, Guidance and Counseling, Students’ Welfare/NYSC Matters, Registration of Clubs, Associations and Religious Fellowship and Foreign Student’s Matters. | The Student Affairs LAUTECH, Ogbomoso |
| Payment of Fees | E-Payment to LODLC Account,  LAUTECH, Ogbomoso |
| Library | E-Library of the LODLC and Olusegun Oke Library, LAUTECH, Ogbomoso |
| Postgraduate Studies | Postgraduate School, LAUTECH, Ogbomoso |
| Health Services | Health Centre, LAUTECH, Ogbomoso |
| Information and Communication Technology | ICT LAUTECH, Ogbomoso |
| Sports and Athletics | Sports Unit, Registry Department, LAUTECH, Ogbomoso |
| Research and Development | Centre for Research and Development, LAUTECH, Ogbomoso |
| Security | Security Office, LAUTECH, Ogbomoso |
| Postal Services | LAUTECH, Post Office, Ogbomoso |
| University Publications, Public and Alumni Relations | Public and Alumni Relations Unit, Vice Chancellor’s Office, LAUTECH, Ogbomoso |

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**THE HISTORY OF LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSO**

The conception of the University began in 1987 when Governor Adetunji Olurin, the then Military Governor of Oyo State, whom in response to a letter from the Governing Council of the Polytechnic Ibadan, set up a seven member inter-committee under the chairperson of Mrs. Oyinkan Ayoola. The committee submitted its report in 1988 and recommended the establishment of a state university. In response to their submission, a 15 member committee of distinguished academicians under the chairmanship of Professor J.A Akinpelu was inaugurated to further deliberate on the matter. The committee again retained the earlier recommendation of the necessity for a university in the then Oyo State. Several other committees, notably that of the Archdeacon (Dr) E.O. Alayande also deliberated on the viability of an Oyo State University. In October 1989, an inter-ministerial committee set up by the Governor, Col. Sasaeniyan Adedeji Oresanya under the Chairperson of Mrs. Lydia Oyewumi Abimbola, the State Commissioner for Education conclusively approved the idea and launched the Higher Education Development Appeal Fund of the University. A total sum of N19m was realized in both cash and pledges from the launching ceremonies conducted in the State Capital and in all the 42 Local Government Areas of the State. Bashorun M.K.O. Abiola who was the Chief Launcher, donated a total sum of N2.5million.

On 9th February 1990, the Abimbola Administerial Committee established a technical committee of distinguished Academician chaired by Prof. (Chief) E.A. Tugbiyile to formulate the blue print for the infrastructure and administration of the new university. The Committee submitted its report on 12th April, 1990 to the Government and was approved immediately on 13th April, 1990. With the Federal Mdilitary Government having acceded to the State’s request to set up the new University, Col. Oresanya signed the Edict establishing the University on 23rd April, 1990. He announced on 2nd May, 1990, the appointment of Professor Olusegun Ladimeji Oke (FAS), a distinguished Chemist as the first Vice-Chancellor of the University. In addition, the names of the Pro-Chancellor, Prof. Ojetunji Aboyade and other members of the first Governing Council were announced on 28th May, 1990 while Col. Sasaeniyan Oresanya himself became the first Chancellor in January 1991 with the approval of the succeeding Visitor, Col Abdulkarim Adisa. Other foundation Principal Officers are: Late Dr. O.D Tinuoye as the Registrar, Mr. D.O Olopade (Ag. Bursar) and Dr. Fasanya (Librarian).

The first Academic session began on 19th October, 1990 with a total number of four hundred and thirty six (436) candidates offered admission to various courses in four Faculties namely: Agricultural Sciences, Environmental Sciences, Engineering and Technology and Pure and Applied Sciences. The College of Health Sciences was established in October 1991 with thirty (30) students.

Arising from the creation of Osun State from the former Oyo State, the name of the University was changed from Oyo State University of Technology to Ladoke Akintola University of Technology, Ogbomoso and the Edict that established the University was appropriately amended.

On June 15th 1997, at the expiration of the tenure of the first Vice-Chancellor, a Sole Administrator in person of Prof. A.M. Salau JP, FNIP, a renowned Physicist was appointed. He later became the Acting Vice-Chancellor on July 6, 1999 and substantive Vice-Chancellor, from May 23, 2000 to May 22, 2005. The Principal Officers during his tenure were Prof. J.O. Olapade and M.A Osundina as Deputy Vice-Chancellors, Messrs J.O. Oladokun, and Y.O Gbadamosi as Registrar and Acting Registrar respectively; Mr. T.O. Oyeleye, Bursar and Mr G. Adio, Acting Librarian.

On May 23, 2005, Prof. T.I Raji was appointed as the Acting Vice-Chancellor, the position he held till September 30, 2005. Thereafter, Prof.B.B. Adeleke, C.Chem; FCSN MNES assumed office as the third Vice-Chancellor of the University on October, 1, 2005 while Prof. R.O.R. Kalilu was elected as the Deputy Vice-Chancellor on January 5, 2006. The other Principal Officers namely: Dr. J.O. Faniran, Mr. E.A. Alagbe and G. Adio assumed office on July 1, 2006 as Registrar, Bursar and Librarian respectively, while Prof. O.O. Ojediran was elected as the Deputy Vice-Chancellor on January 22, 2008. On April 30, 2010, the Governing Council of the institution announced the appointment of Prof. Moshood Lanrewaju Nassar as the Ag. Vice-Chancellor of the Institution while Mr. Niyi Fehintola assumed office as the institution’s Ag. Registrar on July 27, 2010. Prof. A.S Gbadegesin was announced as the Ag. Vice-Chancellor on August 5, 2011 while Messrs J.A Agboola, A.A Okediji and I.O Ajala were appointed as Ag. Registrar, Ag. Bursar and Ag. Librarian respectively.

Prof. A.S Gbadegesin later became the substantive Vice-Chancellor while Messrs J.A Agboola, A.B.C. Olagunju and I.O. Ajala were in acting capacities in the positions of Registrar, Bursar and Librarian respectively while Prof. T.A Adebayo was the Deputy Vice-Chancellor.

Prof. M. O. Ologunde become the Vice-chancellor on February 14, 2019 with Dr. K. A. Ogunleye, Mr. A. A. Okediji and Dr (Mrs) M. A. Aboyade as the Registrar, Bursar and University Librarian respectively.

All other information about Ladoke Akintola University of Technology, Ogbomoso could be obtained from the University website *–* [***www.lautech.edu.ng***](http://www.lautech.edu.ng)

# HISTORY OF LODLC

A former Vice-Chancellor, Professor M. L. Nassar engaged the services of a Consultant and training outfit to assist in steering the University towards applying for an Open Distance Learning license sometime in 2011. During his tenure, a number of trainings were conducted towards obtaining license and commencement of ODL but it was not successful. The above process was steered by Academic Planning Unit.

In March 2011, a total of 17 members of academic staff attended training on the fundamentals of ODL. This was followed by a second set of 145 in May of the same year. You would agree with me that given this population size, we cannot exactly say that members of staff of LAUTECH are ignorant of the principles and practice of ODL. 45 individuals were trained in content development in Lagos in June 2011. This was to be a train-the-trainers intensive workshop involving various tools and multimedia devices. We followed up with trainings on ODL policy formulation in October 2012, two capacity building workshops for e-tutors and learner support teams in February and May 2014. Several in-house training have been conducted periodically till date.

**Table 1: List and Number of ODL Training**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/N** | **Date** | **Location** | **Participants** | **Focus** |
| 1. | 7th – 11th March, 2011 | Lagos | 17 Staff | Fundamentals of ODL |
| 2. | 9th – 13th May, 2011 | LAUTECH | 145 Staff | Fundamentals of ODL |
| 3. | 2nd – 4th June, 2011 | Lagos | 45 Staff | Course content development |
| 4. | 4th – 6th October, 2012 | Lagos | 4 Staff | Policy formulation for LODL |
| 5 | 11th – 15th Feb. 2014 | Lagos | 12 Staff | Capacity building Workshop |
| 6. | 5th – 9th May 2014 | LAUTECH ICT | 36 Staff | Capacity building Workshop II for E-tutors and Learner Support |
| 7. | 5th – 9th May 2014 | LAUTECH Senate Chamber | Stakeholders’ Sensitization workshop | Awareness of ODL |
| 8. | 1st – 5th September 2014 | LAUTECH ICT Centre | 38 Staff | NUC Guidelines in Evaluation and Assessments for ODL |
| 9. | 22nd – 30th September, 2014 | Lagos | 13 Staff | Completion of Courseware Development |

In March 2012, a twelve man Committee was set up on four year projection plan for LAUTECH ODL through the Decision extract of the Senate meeting of Thursday February 23, 2012 with Professor M. O. Ologunde and Mrs. J. O. Oyetola as Chairman and Secretary respectively to look into Open and Distance Learning programme approved in principle and suggest the final draft to Senate.

The latest Committee named Implementation Committee on LAUTECH Open and Distance Learning was set up on June 11, 2012, **by Prof. A.S Gbadegesin, headed by Professor O. O. Fawole** with a clear mandate from the Senate to midwife the adoption and full Implementation of ODL in LAUTECH which is almost reaching a take off stage after the approval by Senate of four programmes namely: Computer Science, Accounting,Marketing and Nursing Science with the following as members of the committee

Prof. T. Ebijuwa - Postgraduate School

Prof. S. O. Jekayinfa - Director, Academic Planning

Prof. B. I. O. Ade-Omowaye - Food Science & Engineering Department

Dr. D. A. Adekanle - O & G Department (CHS Osogbo)

Dr. O. T. Arulogun - Director LICT

Dr. A. Lateef - Science Laboratory Technology Department

Mr. V. S. Ayodele - Student Affairs Unit

Mrs J.O Oyetola - Secretary

HOD of Approved programmes - Co-opted

Presently, Prof T.Ebijuwa is the Director of the Centre. A lot has been committed financially and in terms of time and effort by staff of the University towards this enterprise. We would like to mention specifically that these trainings were done with the ODL guidelines proposed by NUC in mind. One of the earlier trainings produced a draft policy document for LAUTECH ODL.

One needs to mention that there were a few problems with the acceptance of the ODL idea at the beginning due to what was generally perceived as the violations of procedure by the last dispensation. Subsequently, in order to ensure a systems approach and University-wide ownership of the LODL, the Vice Chancellor, Professor A. S. Gbadegesin took steps to obtain Senate approval to commence action. We shall outline some of the decisions taken by the Senate below.

**Steps Taken by Senate So Far**

* Approval for the establishment of LAUTECH ODL Center (LODLC)
* Approval for to the take-off of LAUTECH ODL with four programmes namely: B.Sc. Computer Science, B.Sc. Accounting, B.Ns Nursing Science and B.Sc. Marketing
* Constitution of LAUTECH ODL implementation committee
* Approval of the LAUTECH ODL Policy framework

It is gratifying to note that we have the full support of Senate. The University Management has followed the leadership of the Senate by undertaking the following:

**Steps Taken by the Management**

* Initiation and funding of trainings on ODL methodologies
* Provision of building, office furniture Office and administrative staff
* Funding of activities of LAUTECH ODL implementation committee
* Provision of ICT infrastructure and manpower
* Support for course materials development
* Appointment of LODLC Project Consultant
* Allocation of take-off building to the LODLC
* Provision of Financial Allocation
* sAppointment of E-tutors and Learner support staff
* Appointment of course reviewers
* Appointment of programme coordinators
* Appointment of Guidance counselor for the centre
* Appointment of Director
* Redeployment of Administrative staff to the centre

**Available Infrastructure and Capacity**

The committee can report authoritatively that the following infrastructures are in place to support a credible ODL operation in the University.

* Campus wide computer network facilities with internet provisioning
* Computer Based Testing (CBT) capability infrastructure that could handle at least 800 candidates at once
* Smart Lecture rooms with multimedia learning technology tools
* Well equipped physical and electronic libraries
* Standard laboratories
* ODL methodology compliant tutors
* Warehouse that can accommodate 20,000 course materials

**Surveys and Research**

We have also surveyed the primary locale for ODL deployment to determine

* the level of ICT literacy and supportive community and private infrastructure as well as the economic status,
* psychological preparedness
* Familiarity with ODL mode of clientele.

This is done in order to ensure that we deploy a system that is accessible and sustainable, and are better informed about the level and depth of support and training to give our clientele.

**UNIVERSITY GOVERNANCE**

Ladoke Akintola University of Technology is an autonomous public institution with the general function of providing liberal higher education. The governing organs of the University consists of the Chancellor, Pro-Chancellor, Vice-Chancellor, Council, Senate, Congregation, all Graduates and Undergraduates of the University in accordance with the provisions of the Ladoke Akintola University of Technology, Ogbomoso Edict No.1 of 1990.

**THE COUNCIL**

The Council is the supreme governing authority of the University responsible for policy decisions that have financial implications, the general management of the University affairs, especially the control and maintenance of the property and expenditure of the University.

The Council has power to do anything which in its opinion, is calculated to facilitate the activities of the University, including the regulation of the constitution and conduct of the University. Some members of Council are drawn from the general public. The Pro-Chancellor is the Chairman of Council. Other members of Council are the Vice-Chancellor, the Deputy Vice-Chancellor with the Registrar as the Secretary.

**THE SENATE**

The formulation of Academic polices including the organization and control of all academic activities of the University is the responsibility of the University Senate. The Senate is the coordinating body for academic recommendations from the various Faculties and Departments. It gives directives on academic matters through Boards of Colleges and Faculties. The membership of the Senate consists of the Vice-Chancellor as the Chairman, all Professors, Deans, Heads of Department, the University Librarian with the Registrar as the Secretary.

***The Senate performs the following functions among others:***

(a) Establishment, organization, control and allocation of responsibilities to Faculties and Departments in the University.

(b) Organization and control of course(s) of study in the University and Examination held in conjunction with those courses.

(c) Award of degrees and other such qualifications as may be prescribed in conjunction with examinations aforementioned.

(d) Recommendations to the Council with respect to the award to any person an Honorary Fellowship, Honorary Degree or the title of Emeritus Professor and selection for admission as students in the University.

(e) Determination of what descriptions of dress shall be academic dress for the purpose of the University functions and regulation of the use of Academic Dress.

(f) Appointment and Promotions of Teaching Staff.

(g) Supervision of the students’ welfare at the University and regulation of their conduct.

(h) Granting of scholarship, prizes and similar awards so far as the award is within the control of the University.

The work of the Senate is carried out through an intricate network of Committees, including the Committee of Provost and Deans, the Development Committee, Students Disciplinary Committee, Farm Management Committee, Board of Postgraduate school etc.

**CONGREGATION**

Congregation is the general assembly of all graduate members of the University Staff**,** both teaching and non-teaching. The Vice-Chancellor is the Chairman. The Congregation has the general functions of serving as a forum for discussing any of the University problems or issues and can make recommendations to Senate and Council in each of which it has two representatives. Congregation is also represented in the Search Committee for the appointment of the Vice-Chancellor.

**COLLEGE AND FACULTY BOARDS**

The University essentially operates the Faculty System. Each Faculty is governed by a Faculty Board, which broadly controls the academic programmes of the Faculty subject to senate approval. In order that senate may not be over burdened by details, good deals of the functions are delegated to the Faculty Board. The Chairman of the Faculty Board is the Vice-Chancellor represented by the Dean who is elected for a specific period of time from among the Professors in the particular Faculty or appointed by the Vice-Chancellor. The College of Health Sciences, however, operates the collegiate system. The Chairman of the College Board is the Vice-Chancellor represented by the Provost. There are two Faculties (Basic Medical Sciences and Clinical Sciences) within the College.

Part of the functions of the Dean and the provost is to present at Convocation for the conferment of the Degrees, persons who have qualified for degrees of the University at University examinations held in the various Departments within the Faculty or College.

**PHILOSOPHY**

The philosophy of the LODLC is driven by an overriding desire to open up access to high quality, global standard and relevant education in an environment that is flexible, open, and humane and speaks to personal and collective realities. In pursuit of this, only appropriate technology shall be deployed and barriers to an engaging and satisfying learning experience will be minimized.

**OBJECTIVES OF THE PROGRAMME**

The general objective of the B.Sc. Accounting programme is to provide a broad-based academic and professional training, infused with detailed scientific knowledge, conceptual, analytical and practical problem solving skills.

The specific objectives of the programme are:

1. To prepare graduates for careers in both the public and private sectors of the economy.
2. To prepare students for the acquisition of necessary professional competence that is required by National and International Accounting bodies.
3. To equip graduates with skills that can make them capable of being self-employed and also employment creators.

In achieving the objectives, the Centre places emphasis on quantitative approach to financial statements analysis, and managerial decision making. In effect, students shall be exposed to all areas of Accounting including Financial, Managerial, Auditing and Public Sector Accounting, and also to areas of Management such as General management, Business policy, Entrepreneurship, Human resource management and so on

**LODLC ACADEMIC DEPARTMENT AND PROGRAMME**

The following are academic department and programmes of the centre :

1. Department of Computer Science
2. Department of Accounting
3. Department of Marketing
4. Department of Nursing

Director is the head of the LODLC, Programme coordinators co-ordinate the affairs of each programme and they are both responsible to the vice chancellor.

**ADMISSION OF STUDENTS INTO LODLC**

**(a) General Requirements**

(i) Admission to 100 levels is on the basis of performance in the Unified Tertiary Matriculation Examination (U.T.M.E) conducted by the Joint Admissions and Matriculation Board (JAMB) and University Post-UTME screening or meeting the basic requirement as specified by the University.

1. Only those who score up to the minimum pass mark will be considered for admission, notwithstanding whether such candidates already possess the minimum O/L requirement
2. All applicants will be required to fill out a questionnaire prior to application to enable the center evaluate their needs and expectations
3. All applicants shall be placed at levels determined by their performance at a literacy and communication competence test
4. Work load in the first year shall be dominated by General Studies, Communication, Computer and Technology Literacy, Writing and Life Skills Training
5. In addition, candidate must possess at least five (5) credit passes in **SSCE/GCE/NECO/NABTEB** at not more than two sittings and the subjects must include English Language, Mathematics, Economics and two other relevant subjects. Commerce may be acceptable in lieu of Economics.
6. Candidates are also required to fulfill programme entry requirement as may be prescribed from time-to-time.

**(b) Admission by Direct Entry**

Candidate must possess at least Five (5) Credit passes in **SSCE/GCE/NECO/NABTEB** at not more than two sittings in ‘O’ level subjects listed above. Candidate must also posses the following;

* + HND Upper Credit in relevant disciplines
  + HND lower Credit plus relevant Professional Qualifications
  + OND Upper Credit in relevant disciplines
  + Third Class degree in relevant field may also be considered

**(c) Penalty for Gaining Admission with Falsified Credentials/Certificates**

Candidates admitted to the University are seriously warned in their own interest, not to present false credentials/certificates to the University for Admission. The law that established LAUTECH empowers the Senate to deprive such person of any Degree, Diploma or other Award of the University which has been conferred upon him/her if after due enquiry, it is discovered that the candidate has fraudulently gained admission into the University or obtained that award. Candidates offered admission to the University but who presented falsified credentials for registration would automatically forfeit such admission and be handed over to the Police for prosecution.

**DEFERMENT OF ADMISSION**

**Conditions for Deferment of Admission**

Any new student who, on account of ill-health or other unforeseen circumstance, wants to defer his/her admission must satisfy the following conditions:

1. Must be duly registered and matriculated; and

(b) Must have paid all fees and obtained receipts.

**The Procedures for Deferment of Admission are as follows:**

(a) Any new students who want to defer his/her admission should apply through the programme coordinator to the director

(b) The academic Board will consider the application and make necessary recommendation to Senate.

**COURSE STRUCTURE**

**100 Level Accounting**

**First (Harmattan) Semester**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Course Title** | **Units** | **Status** | **LH** | **PH** |
| ACT 101 | Introduction to Accounting | 3 | C | 45 | - |
| MTH 101 | Basic Mathematics | 3 | C | 30 | - |
| CSC 101 | Introduction to Computers | 3 | R | 30 | - |
| ECO 101 | Introduction to Economics | 2 | C | 30 | - |
| ACT 109 | Introduction to Business I | 2 | C | 30 | - |
| ACT 113 | Elements of Banking | 2 | C | 30 | - |
| GST 111 | Communication in English I | 2 | C | 30 | - |
| GST 113 | Nigerian Peoples and Culture | 2 | R | 30 | - |
| GST 121 | Use of Library, Study Skills and ICT | 2 | C | 30 | - |
| GST 125 | Contemporary Health Issues | 2 | R | 30 | - |
|  | **Total** | **23** |  |  |  |

**Second (Rain) Semester**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Course Title** | **Units** | **Status** | **LH** | **PH** |
| ACT 102 | Principles of Accounting | 3 | C | 45 | - |
| ACT 104 | Introductory Economics II | 2 | C | 30 | - |
| ACT 110 | Introduction to Business II | 2 | C | 30 | - |
| ACT 108 | Elements of Government and Administration | 2 | C | 45 | - |
| ACT 112 | Introduction to Finance | 3 | C | 45 | - |
| ECO 102 | Mathematics for Economists | 3 | C | 45 | - |
| ECO 112 | Economic Principles | 2 | C | 30 | - |
| MTH 102 | General Mathematics II | 3 | C | 45 | - |
| GST 112 | Logic, Philosophy and Human Existence | 2 | E | 30 | - |
| GST 122 | Communication in English II | 2 | C | 30 | - |
|  | **Total** | **24** |  |  |  |

Keys: LH- Lecture Hour, PH- Practical Hour, E- Elective Courses, R- Required Courses

C – Compulsory courses

**200 Level Accounting**

**First (Harmattan) Semester**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Course title** | **Units** | **Status** | **LH** | **PH** |
| ACT 201 | Financial Accounting I | 3 | C | 45 | - |
| ACT 207 | Business Communication | 2 | C | 30 | - |
| ACT 209 | Introduction to Cost & Management Accounting | 3 | C | 45 | - |
| ACT 215 | Principles of Business Administration I | 2 | C | 30 | - |
| ACT 219 | Commercial Law I | 2 | C | 30 | - |
| ECO 201 | Introduction to Microeconomics I | 2 | C | 30 | - |
| GST 211 | Environment and Sustainable Development | 2 | R | 30 | - |
| GST 223 | Introduction to Entrepreneurship | 2 | R | 30 | - |
|  | **Total** | **19** |  |  |  |

**Second (Rain) Semester**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Course title** | **Units** | **Status** | **LH** | **PH** |
| ACT 202 | Financial Accounting II | 3 | C | 45 | - |
| ACT 208 | Statistics | 3 | C | 45 | - |
| ACT 212 | Accounting Information Systems | 2 | R | 30 | - |
| ACT 214 | Project Finance | 2 | R | 30 | - |
| ACT 216 | Principles of Business Administration II | 2 | C | 30 | - |
| ACT 218 | Capital Market and Portfolio Theory | 2 | R | 30 | - |
| ACT 220 | Commercial Law II | 2 | C | 30 | - |
| ECO 202 | Introduction to Macroeconomics II | 2 | C | 45 | - |
| GST 222 | Peace and Conflict Resolution | 2 | R | 30 | - |
| GST 224 | Leadership Skills | 2 | R | 30 | - |
|  | **Total** | **22** |  |  |  |

Keys: LH- Lecture Hour, PH- Practical Hour, E- Elective Courses, R- Required Courses

C – Compulsory courses

**300 Level Accounting**

**First (Harmattan) Semester**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Course Title** | **Units** | **Status** | **LH** | **PH** |
| ACT 301 | Cost Accounting I | 3 | C | 45 | - |
| ACT 303 | Corporate Accounting | 3 | C | 45 | - |
| ACT 307 | Electronic Accounting | 2 | C | 30 | - |
| ACT 309 | Public Sector Accounting | 2 | C | 30 | - |
| ACT 311 | Management Information System | 2 | C | 30 | - |
| ACT 319 | Company Law I | 2 | C | 30 | - |
| ACT 313 | Intermediate Accounting I | 2 | C | 30 | - |
| ACT 315 | Nigerian Economy | 2 | R | 30 | - |
| ACT 317 | Corporate Finance | 2 | R | 30 | - |
| GST 311 | Entrepreneurship | 2 | C | 30 | - |
|  | **Total** | **22** |  |  |  |

**Second (Rain) Semester**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Course Title** | **Units** | **Status** | **LH** | **PH** |
| ACT 302 | Cost Accounting II | 3 | C | 45 | - |
| ACT 304 | Principles of Auditing | 2 | C | 30 | - |
| ACT 306 | Petroleum & Solid Minerals Accounting | 2 | C | 30 | - |
| ACT 308 | Research Methodology | 2 | C | 30 | - |
| ACT 310 | Accounting Theory | 2 | C | 30 | - |
| ACT 312 | Production and Operation management | 2 | C | 30 | - |
| ACT 314 | Intermediate Accounting II | 2 | C | 30 | - |
| ACT 316 | Managerial Economics | 2 | R | 30 | - |
| ACT 318 | Environmental Accounting | 2 | R | 30 | - |
| ACT 320 | Company Law II | 2 | C | 30 | 45 |
|  | **Total** | **21** |  |  |  |

Keys: LH- Lecture Hour, PH- Practical Hour, E- Elective Courses, R- Required Courses

C – Compulsory courses

**400 Level Accounting**

**First (Harmattan) Semester**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Course Title** | **Units** | **Status** | **LH** | **PH** |
| ACT 401 | Financial Reporting & Regulatory Framework | 2 | C | 30 | - |
| ACT 403 | Auditing and Investigation I | 2 | C | 30 | - |
| ACT 405 | Taxation and Tax Management I | 2 | C | 30 | - |
| ACT 407 | Management Accounting I | 2 | C | 30 | - |
| ACT 409 | Advanced Financial Accounting I | 2 | C | 30 | - |
| ACT 411 | Corporate Finance | 2 | C | 30 | - |
| ACT 415 | Energy Finance | 2 | R | 30 | - |
| ACT 417 | International Accounting | 2 | R | 30 | - |
| ACT 421 | Principles of Finance | 2 | C | 30 | - |
| ACT 423 | Business Policy and Strategy I | 2 | C | 30 | - |
| ACT 425 | Student Industrial Work Experience Scheme | 2 | C |  |  |
|  | **Total** | **22** |  |  |  |

**Second (Rain) Semester**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ACT 404 | Auditing and Investigation II | 2 | C | 30 | - |
| ACT 406 | Taxation and Tax management II | 2 | C | 30 | - |
| ACT 408 | Management Accounting II | 2 | C | 30 | - |
| ACT 410 | Advanced Financial Accounting II | 2 | C | 30 | - |
| ACT 412 | Research Project | 6 | C |  |  |
| ACT 416 | Accounting Ethics | 2 | R | 30 | - |
| ACT 418 | Taxation for Managerial Decision Making | 2 | R | 30 | - |
| ACT 424 | Business Policy and Strategy II | 2 | C | 30 | - |
|  | **Total** | **20** |  |  |  |

Keys: LH- Lecture Hour, PH- Practical Hour, E- Elective Courses, R- Required Courses

C – Compulsory courses

**COURSE SYNOPSES**

**100 Level**

**ACT 101 Introduction to Accounting (3 Units: LH 45)**

The objective of this course is to introduce students to the understanding of the nature and historical background of Accounting and be familiar with the roles of accountants and their different functions in an organization. Students are also expected to be familiar with the framework of accounting standard and guidelines, the function and responsibilities of various standard setting bodies and their compositions.

**Course Contents**

1. Accounting framework: Historical perspectives of development of accounting; Definition of Accounting; Role of Accounting in an organization; Nature, principles and scope of accounting; The role of financial accounting, cost and management accounting, financial management, auditing and taxation in management of an organization.
2. Accounting standard and institutions: Nature and role of bodies which set accounting standard in Nigeria; Structure and process leading to the issuance of standards in; Statements of Accounting standards.
3. Introduction to financial accounting: Introduction to principles and practice of double entry – book keeping; Books of Accounting.
4. Introduction to cost and management accounting: Definition of cost and management accounting; Elements of cost associated with inventory; Inventory control; Stock valuation methods (LIFO & FIFO).
5. Introduction to Taxation: Definition of taxation; Functions, principles and classification of tax; Tax administration and assessment procedures; Allowable & non-allowable income & expenses; Tax avoidance & tax evasions.
6. Introduction to Auditing: Definition of auditing; Types of auditing; Advantages & disadvantages of auditing.

**ACT 102: Principles of Accounting (3 Units: LH 45)**

The objective of this course is to introduce students to the understanding of the nature and historical background of Accounting and be familiar with the roles of accountants and their different functions in an organization. Students are also expected to be familiar with the framework of accounting standard and guidelines, the function and responsibilities of various standard setting bodies and their compositions.

1. Accounting framework: Historical perspectives of development of accounting; Definition of Accounting; Role of Accounting in an organization; Nature, principles and scope of accounting; The role of financial accounting, cost and management accounting, financial management, auditing and taxation in management of an organization.
2. Accounting standard and institutions: Nature and role of bodies which set accounting standard in Nigeria; Structure and process leading to the issuance of standards in; Statements of Accounting standards.
3. Introduction to financial accounting: Introduction to principles and practice of double entry – book keeping; Books of Accounting.
4. Introduction to cost and management accounting: Definition of cost and management accounting; Elements of cost associated with inventory; Inventory control; Stock valuation methods (LIFO & FIFO).
5. Introduction to Taxation: Definition of taxation; Functions, principles and classification of tax; Tax administration and assessment procedures; Allowable & non-allowable income & expenses; Tax avoidance & tax evasions.
6. Introduction to Auditing: Definition of auditing; Types of auditing; Advantages & disadvantages of auditing.

**ACT 104: Introductory Economics (3 Units: LH 45)**

Introduction to Macroeconomics: National Income Determination; the Public Sector in the National Economy; Macroeconomic Policy Objectives and Instruments; Introduction to Money and Banking, Introduction to Economic Growth and Development. Trade Politics with particular reference to Nigeria.

**ACT 107: Elements of Government (3 Units: LH 45)**

Nature of Politics: Society and Social Organisation: The State. The Problem of Law; Constitution and Constitutionalism; Political Ideology. The Classical Heritage, Plato, Aristotle; Stoleism and Pax Romanica: Revolt, Towards the Mass Man. Organs of Government (National Governmental Institutions); Public Administration; Political Parties and Pressure Groups; Public Opinion and Propaganda; Elections; International Order.

**MTH 101: Elementary Mathematic I (3 Units: LH 45)**

**(Algebra and Trigonometry)**

Elementary set theory, subsets, union, intersection, complements, venn diagrams. Real numbers; integers, rational and irrational numbers, mathematical induction, real sequences and series, theory of quadratic equations, binomial theorem. Complex numbers; algebra of complex numbers; the Argand diagram. De-Moivre’s theorem, nth roots of unity. Circular measure, trigonometric functions of angles of any magnitude, addition and factor formulae.

**CSC 101: Introduction to Computer (3 Units: LH 30, PH: 45)**

Survey of computers and information processing and their roles in society. This course introduces a historical perspective of computing, hardware, software, information systems, and human resources and explores their integration and application in business and other segments of society. Students will be required to complete lab assignments using the PC’s operating system, and several commonly used applications, such as word processors, spreadsheets, presentations, graphics and other applications. Internet and on-line resources, browsers and search engines.

**ACT 111: Introduction to Finance (3 Units: LH 45)**

Introduction: Definition of Finance; Risk and Finance, Business Organization; Scope of Finance Function; Sources Business Finance, (2) Financial Statement Analysis: Overview of Financial Statement, User of Financial Statements, (3) Concepts of Financial Statement Analysis (Ratios), Limitation of Ratio Analysis (4) Concepts of Time Value of Money; simple Interest and compound Interest.

**ACT 113: Elements of Banking (3 Units: LH 45)**

The Business of Banking, The Development of Money, Historical Development of Banking, The Central Bank of Nigeria, The Nigeria Banking structure, Savings and Investment, The Nigerian Money Market, Bank’s Balance Sheet, Organisational Structure of Clearing Bank, Bills of Exchange Cheques, Methods of Payment through the Banking System, Bank Customers, Bank Accounts Services for the Exporters and Importers, Bank, lending, Interpreting the Accounts of Customers and The Banker’s Institute (The Chartered Institute of Bankers of Nigeria (CIBN).

**ACT 109: Introduction to Business** I **(3 Units: LH 45)**

The Scope of Business; the Character of business from social, legal and economic perspectives. Forms of ownership, organisation and Management.

**ACT 110: Introduction to Business II (3 Units: LH 45)**

Marketing, Production, Finance and Accounting Functions, Government and Business. The Social responsibility of business. International business. Problems of Nigerian business enterprises.

**ECO 101: Introduction to Economic (2 Units: LH 30)**

The basic problem of economics and the nature of economic science; specializations in the field, micro and macro economics; addressing the issue of scarcity and scales of preference; demand and supply functions and consumer behaviour; economics and national development.

**ECO 112: Economic theory and principles (2 Units: LH 30)**

Nature of Economic Science, methodology of economics, major specializations in Economics, elements of micro and macro economics, current issues of interest.

**GST 111**: **Communication in English I: (2 Units: LH 30)**

Effective communication and writing in English Language skills, essay writing skills (organization and logical presentation of ideas, grammar and style), comprehension, sentence construction, outlines and paragraphs.

**GST 112**: **Logic, Philosophy and Human Existence (2 Units: LH 30)**

A brief survey of the main branches of Philosophy; Symbolic logic; Special symbols in symbolic logic-conjunction, negation, affirmation, disjunction, equivalent and conditional statements, law of tort. The method of deduction using rules of inference and bi-conditionals, qualification theory. Types of discourse, nature or arguments, validity and soundness, techniques for evaluating arguments, distinction between inductive and deductive inferences; etc. (Illustrations will be taken from familiar texts, including literature materials, novels, law reports and newspaper publications).

**GST 113**: **Nigerian Peoples and Culture (2 Units: LH 30)**

Study of Nigerian history, culture and arts in pre-colonial times; Nigerian’s perception of his world; Culture areas of Nigeria and their characteristics; Evolution of Nigeria as a political unit; Indigene/settler phenomenon; Concepts of trade; Economic self-reliance; Social justice; Individual and national development; Norms and values; Negative attitudes and conducts (cultism and related vices); Re-orientation of moral; Environmental problems.

**GST 121**: **Use of Library, Study Skills and ICT (2 Units: LH 30)**

Brief history of libraries; Library and education; University libraries and other types of libraries; Study skills (reference services); Types of library materials, using library resources including e-learning, e-materials, etc.; Understanding library catalogues (card, OPAC, etc.) and classification; Copyright and its implications; Database resources; Bibliographic citations and referencing.Development of modern ICT; Hardware technology; Software technology; Input devices; Storage devices; Output devices; Communication and internet services; Word processing skills (typing, etc.).

**GST 122**: **Communication in English II (2 Units: LH 30)**

Logical presentation of papers; Phonetics; Instruction on lexis; Art of public speaking and oral communication; Figures of speech; Précis; Report writing.

**GST 125: Contemporary Health Issues (2 Units: LH 30)**

Diet, exercise and health, nutritional deficiency diseases, malaria, other infections, hypertension, organ failure, air-borne diseases, sexually transmitted diseases, cancer and its prevention, sickle cell disease. HIV/AIDS: Introduction, epidemiology of HIV, natural history of HIV infection, transmission of predisposing factors to HIV, Impact of HIV/AIDS on the society, management of HIV infection, prevention of HIV. Drugs and Society: sources of drugs, classification of drugs, dosage forms and routes of drug administration, adverse drug reactions, drug abuse and misuse, rational drug use and irrational drug use. Human kinetics and health education: personal care and appearance, exercise and health, personality and relationship, health emotions, stress, mood modifiers, refusal to tobacco, alcohol and other psychoactive drugs.

**200 Level**

**ACT 201 Financial Accounting I (3 Units: LH 45)**

1. Introduction to financial accounting: Nature and purpose of accounting; Accounting principles, concepts and conventions; Books of accounts: Cash book, sales daybook, purchase daybook, returns daybook, and general ledger.
2. Principles and practice of double entry bookkeeping: Golden rules of double entry; Ledger accounts – posting & balancing
3. Trial balance: Its scope, uses and correction of errors; Use of suspense accounts; Preparation of trial balance from accounting records and list of ledger balances
4. Capital and revenue expenditure: allocation of income & expenditure between capital and income
5. Accounting treatment of Assets, Capital and Liabilities: Accounting treatment of tangible & intangible assets: Accounting treatment of stocks, debtors, cash & bank balances; Accounting treatment of liabilities; Accounting treatment of provision & reserves; Accounting treatment of capital.
6. Control Accounts: Their uses, processes, and benefits derivable.
7. Bank transactions: Adjusted cashbook and bank reconciliation statements.
8. Final accounts of sole proprietorship: Adjustments for accruals, prepayments, and provisions; preparation of final accounts of sole trade, profit & loss account and balance sheet.

**ACT 202: Financial Accounting II (3 Units: LH 45)**

1. Incomplete records.
2. Accounts for non-profit making organizations (NGOs, clubs, societies and associations); Receipts and payments accounts, Income and expenditure accounts and statement of affairs.
3. Manufacturing Accounts: manufacturing, trading profit and loss account and balance sheet.
4. Partnership: Formation of partnership; accounting treatment of admission, retirement, removals and death of partner; Revaluation of assets and good will on admission , retirement, removal or death of partners; Amalgamation and absorption of partnership; Dissolution of partnership, including piecemeal realization and distribution; Preparation of partnership accounts.
5. Joint Venture Accounts.

**ACT 207: Business Communication (2 Units: LH 30)**

Rudiments of Communication: Communication Defined, Elements of Communication, Principles of Communication; Oral, Written and Non verbal Communication: Language Defined, Non-verbal communication, Listening, Oral and written Communication; Functions and settings of Communication: Functions of Communication, Communication setting; Communication Theories and Models: Linear Model, Interactional Model, Transactional Model etc. Writing and Communication Methods: Writing Defined, stages of Writing, other Aspects of the Writing Process, Corporate and Public Communications, Commercial Communication Method and Letter Writing. Process of Meetings, Conferences, Seminars, Symposium and Debates: Meeting Defined, Conduct, Procedures, Aims and Benefits/Disadvantages of Meetings. Written Rules Affecting Meetings, Conference, Seminar, Symposium and Debates. Uses of Words, Sentences and Figurative Expressions, Words and their Meanings, Synonyms and Antonym Dynamism in Words, and Predication, Suffixation, Sentences/Figurative Expression. Reports and Handover notes: Types of Reports, Components of Reports and Handover Notes. Organization communication: The concept of organizational communication, Factors Affecting Effectiveness of Organizational Communication. Types of organizational Communication, Public Relations and Marketing Communication.

**ACT 208: Statistics (3 Units: LH 45)**

Nature of Statistics, Statistical Inquiries, Forms and Design. The Role of Statistics, Basic Concepts in Statistics, Discrete and Continuous Variable, Functional Relationships, Sources of Data, Methods of Collecting Primary Data, Presentation of Statistical Data, Measures of Central Tendency, Measures of Dispersion, Moments, Skewness and Kurtosis, Elementary Probability Distribution, Normal Binomial, Poisson and Hyper-geometric. Elementary Sampling Theory, Estimation, Theory, Student’s Distribution, Statistical Decision Theory, Tests of Hypotheses for Small and Large Samples, Chi-square Distribution and Test of Goodness of Fit, Linear Regression. Correlation Theory, Index, Numbers, Time Series and Analysis of Time Series.

**ACT 209: Introduction to Cost and Management Accounting (3 Units: LH 45)**

Nature, Scope and Functions of Cost and Management Accounting. The Principles underlying the preparation and presentation of Cost Accounts for various types of business. The Different Meanings of ‘Cost’: Viz: Historical Costs, Standard Cost, Marginal Cost, Average Cost etc. Cost Unit and Cost Centres. The Elements of Cost and Classification of Costs. Cost Accounting for Material, labour, Over-heads and Equipment: Job and Process of Cost Accounting, Elements of Marginal Costing, Standard Costing and Budgetary Control. Double Entry Accounts for Cost Control. Nature and Uses of Accounting Ratio. Elementary Break-even Analysis, Current Problems and Issues.

**ACT 212: Accounting Information Systems (2 Units: LH 30)**

A course in accounting information systems is designed to teach students about the way a business organizes its accounting records. These records may include the sales and purchase processes of the business. Knowing how to accumulate the data in those records and properly organize it is a vital skill that most accounting students need to master before entering the work force. Students in accounting information systems courses are taught how to implement and run systems within a business environment. Topics usually include the characteristics of different types of information systems, the typical design elements of an information system, the security controls placed on information systems and the auditing process used on information systems.

**ACT 214: Project Finance (2 Units: LH 30)**

Project financing is an innovative and timely financing technique that has been used on many high-profile corporate projects. Employing a carefully engineered financing mix, it has long been used to fund large-scale natural resource projects, from pipelines and refineries to electric-generating facilities and hydro-electric projects. Increasingly, project financing is emerging as the preferred alternative to conventional methods of financing infrastructure and other large-scale projects worldwide. Project Financing discipline includes understanding the rationale for project financing, how to prepare the financial plan, assess the risks, design the financing mix, and raise the funds. In addition, one must understand the cogent analyses of why some project financing plans have succeeded while others have failed. A knowledge-base is required regarding the design of contractual arrangements to support project financing; issues for the host government legislative provisions, public/private infrastructure partnerships, public/private financing structures; credit requirements of lenders, and how to determine the project's borrowing capacity; how to prepare cash flow projections and use them to measure expected rates of return; tax and accounting considerations; and analytical techniques to validate the project's feasibility.

**ACT 215: Principles of Business Administration I (3 Units: LH 45)**

To help the learner gains an insight into various forms of business organizations, their operations, the functional areas within these organizations and how they relate. The course also aims at introducing students to the environment of modern business organizations and the appreciation by students of the relationships and interactions of different areas of business.

* 1. Nature and purpose of business organizations
  2. Forms of business organizations
  3. Formation of companies
  4. Business Combinations
  5. Multinational companies
  6. The production function
  7. The finance function

**ACT 216: Principles of Business Administration II (3 Units: LH 45)**

* 1. Human resources Management
  2. The Marketing Function
  3. Entrepreneurial activity in gearing business in Nigeria; Factors influencing business entrepreneurs
  4. Social Responsibility of business
  5. Business environment

Financial Markets and the stock exchange/securities

**ACT 218: Capital Market And Portfolio Theory (3 Units: LH 45)**

Study of portfolio selection and management. Risk and Returns. Potential profitability of various investments, forecasting returns on individual portfolios. Stock Exchange: Growth, Structure, performance in Nigeria. Capital Market theory, and current state of empirical evidence of Models for evaluation portfolio performance.

**ACT 219:** **Commercial Law I (4 Units: LH 45; PH 15)**

(a) Sale of goods: nature and formation of the contract (b) conditions, warranties and representations (c) ownership and passing – off of property (d) duties of the seller (e) duties of the buyer (f) effect of contract (g) remedies (h) special commercial contracts in outline (i) the use of various payment devices e.g. cheques, credit cards, luncheon and fuel vouchers.

**ACT 220:** **Commercial Law II (4 Units: LH 45; PH 15)**

(a) Hire purchase: nature and meaning of hire purchase (b) hire purchase in common law and under the Hire Purchase Act 1965 (c) Ownership and passing – off of property (d) remedies of owner and hirer (e) minimum payment clauses and damages (f) standard form hire – purchase agreements (h) bills of sales (i) conditional sale and credit sale agreements.

(a) Agency: definition, formalities and capacity (b) authority of the agent (c) ratification: types of agents (d) rights and duties of principal and agent (e) termination of agency (f) relationship of principal and agents to third parties.

# ECO 102: Mathematics for Economists I & II (4 Units: LH 60)

The course begins with mathematical concepts in the social sciences; gradual focus on Set theory; factors and exponents; logarithms; trigonometry; different types of equations as well as functions and progressions. Other topics include: Co-ordinate geometry, Trigonometric functions and their inverse; Inequalities, Matrix algebra, and differentiation. The course will introduce calculus, exponential and logarithmic functions, Economic applications, implicit functions and differential as well as permutations and combinations etc.

# ECO 201: Introduction to Micro-Economics (4 Units: LH 60)

Micro-economic theory is introduced; other topics include, problem of scarce resources and allocation of resources in product and factor markets with application to Nigerian and other economies; equilibrium concept, possibility of disequilibrium, partial equilibrium and general equilibrium analyses are discussed. Supply and demand theory and the cobweb theory are introduced along with introductory dynamics and consumer behaviour. Other topics include general equilibrium of exchange; production theory; and cost curves. Other topics are pricing and output under perfect competition, imperfect competition, monopoly and monopolistic competition. The course concludes by examining pricing of production factors and theory of comparative costs.

**GST 211: Environment and Sustainable Development (2 Units: LH 30)**

Man – his origin and nature; Man and his cosmic environment; Scientific methodology, Science and technology in the society and service of man. Renewable and non-renewable resources – man and his energy resources. Environmental effects of chemical plastics, Textiles, Wastes and other materials, Chemical and radiochemical hazards, Introduction to the various areas of science and technology; Elements of environmental studies.

**GST 222: Peace and Conflict Resolution (2 Units: LH 30)**

Basic Concepts in peace studies and conflict resolution; Peace as vehicle of unity and development; Conflict issues; Types of conflict, e. g. Ethnic/religious/political/ economic conflicts; Root causes of conflicts and violence in Africa; Indigene/settler phenomenon; Peace – building; Management of conflict and security. Elements of peace studies and conflict resolution; Developing a culture of peace; Peace mediation and peace-keeping; Alternative Dispute Resolution (ADR). Dialogue/arbitration in conflict resolution; Role of international organizations in conflict resolution, e.g. ECOWAS, African Union, United Nations, etc.

**GST 223: Introduction to Entrepreneurial Studies (2 Units: LH 30)**

Introductory Entrepreneurial skills: Relevant Concepts: Enterprise, Entrepreneur, Entrepreneurship, Business, Innovation, Creativity, Enterprising and Entrepreneurial Attitude and Behaviour. History of Entrepreneurship in Nigeria. Rationale for Entrepreneurship, Creativity and Innovation for Entrepreneurs. Leadership and Entrepreneurial Skills for coping with challenge. Unit Operations and Time Management. Creativity and Innovation for Self-Employment in Nigeria. Overcoming Job Creation Challenges. Opportunities for Entrepreneurship, Forms of Businesses, Staffing, Marketing and the New Enterprise. Feasibility Studies and Starting a New Business. Determining Capital Requirement and Raising Capital. Financial Planning and Management. Legal Issues, Insurance and Environmental Considerations.

**GST 224: Leadership Skills (2 Units: LH 30)**

Transformation is a fundamental shift in the deep orientation of a person, organization or society such that the world is seen in new ways and new actions and results become possible that were impossible prior to the transformation. Transformation happens at the individual level but must be embedded in collective practices and norms for the transformation to be sustained. Leadership Development Programme (LDP) proposes novel approaches to teaching and learning, which emphasizes the practical involvement of participants. It is interactive and involves exercises and actual implementation of breakthrough projects by teams that make difference in the lives of the target population. In this course, leadership concepts comprising of listening, conversation, emotional intelligence, breakthrough initiatives, gender and leadership, coaching and leadership, enrollment conversation and forming and leading teams will be taught.

**300 Level**

**ACT 301: Cost Accounting I (3 Units: LH 45)**

1. Introduction to Cost Accounting

2. Nature, Classification and Cost Accounting

3. Coding of Cost

4. Cost Estimation Technique

5. Materials

6. Labour Costing

7. Overhead Costing

8. Joint and By-Products

**ACT 302: Cost Accounting II (3 Units: LH 45)**

This course is designed as a continuation of the concepts covered in Cost Accounting I where the student was introduced to how accounting data is used within an organization for planning, control, and decision-making. The student will build on this foundation with a more in-depth analysis and reporting of costs. The student will examine and analyze service department costs, joint cost allocation, management control systems, planning and budgeting, capital budgeting, transfer pricing, standard cost systems, variance analysis, investment centre performance, relevant costs for decision making, ratio analysis, and absorption versus variable costing.

**ACT 303: Corporate Accounting (3 Units: LH 45)**

The objective of this course is to equip students with the knowledge of company accounts from incorporation, issue of shares and debentures, redemption of shares and debentures, conversion up to the preparation of final accounts in accordance with generally accepted accounting principles for internal decision making.

1. Introduction: Nature of Limited Liability Company; Method of establishing a limited liability company; Types of capital for Limited Liability Company.

2. Issues of shares, debentures and loan stock: Issue of ordinary shares & preference shares; Forfeiture of shares and re-issue of forfeiter shares; Issue of debentures & loan stock.

3. Redemption of shares and debentures: redemption of redeemable preference shares; redemption of debentures.

4. Conversion to limited liability company: Conversion of sole proprietorship to limited liability company; Conversion of partnership to limited liability company.

5. Final accounts of companies: Preparation and presentation of P & I and Balance sheet of limited liability companies.

**ACT 304: Principles of Auditing (3 Units: LH 45)**

The nature and purpose of an audit. The role of the auditor - internal audit, external audit, reporting responsibilities, appointment, dismissal, resignation. The concepts of “true and fair”, “independence of auditor”. Relationship of auditors to directors, shareholders and other users of financial statements. Audit planning - initial review of accounting system, evaluation of internal control system and procedures, development of an audit programme. Audit procedures, vouching of accounts, verification of assets, sampling techniques, flowcharting, stocktaking procedures, letter of representation; the audit report, statutory requirement for audit report (Companies and Allied Matters Act, 1990, as amended). Types of audit report, professional requirements, duties and power under statute and case law, independence and ethical considerations.

**ACT 306: Petroleum and Solid Minerals Accounting (2 Units: LH 30)**

The objective of this course is to introduce students to the accounting procedures of oil and gas and solid minerals sector of the Nigerian economy.

**Part I: Petroleum Accounting.**

1. Introduction to Oil and Gas Accounting: Definition of oil and gas operations; Terminologies used in oil and gas operations; Oil and Gas Reserves; Phases in Oil and Gas Upstream operations; Regulatory framework in the preparation of oil and gas accounts (SAS, IAS, IFRS and GAAP).
2. Classification and grouping of cost and revenue in oil and gas: exploration cost, production cost, transportation cost, refining cost and distribution cost; property cost and their treatment; Oil and Gas revenues process.
3. Historical cost methods and financial reporting in Oil and Gas operations: Successful Efforts (SE) Vs Full Cost (FC); Differences between Successful Effort and Full Cost Accounting and Related Accounting Treatment; Ceiling Test; Certain Property Cost and the treatment of these costs under SE and FC. Differences of Depletion, Depreciation & Amortization; Asset Impairment and Disposal Linkages; Preparation of final accounts using SE & FC.
4. Joint Venture and Production sharing Contract (PSC): Production Sharing Contract between National Oil Companies and operating Companies; Calculation of PSC; Introduction to joint venture.
5. Account for Mineral Interests (i.e. Royalty, Working Interest, Overriding Royalty Interest, etc).
6. Accounting for Exploration and Production Companies.
7. Accounting for Decommissioning.

**Part II: Solid Minerals Accounting**

1. Introduction: The nature of extractive industries; preproduction phase and treatment of preproduction cost; types of reserve and reserve recognition in mineral resources.
2. Regulatory framework for extractive industries: International Financial reporting standard (IFRS 6); Reasons for issuing, main features, objective and scope of IFRS 6; IAS and its development.
3. Accounting for Extractive Industries: Method of accounting for exploration and evaluation cost; Impairment test; Amortization and depreciation of cost carried forward; Reserve recognition Accounting.

**ACT 307: Electronic Accounting (2 Units: LH 30)**

This course is an introduction to electronic accounting and simulation. Technology advances have changed the Accounting profession and have pushed the use of computers and accounting software such as QuickBooks™ into all businesses. Demand has rapidly grown for professionals to use their computer skills to complete everyday business tasks in jobs like Accounting Clerk, Bookkeeper, Data Entry Clerk and Payroll Clerk. This class will give the student entry-level skills to successfully work in a computerized accounting environment, with emphasis on QuickBooks™ accounting software. Students will utilize computer packages in both areas, through “hands-on” exercises, to develop and report information and strategies for managerial consideration.

1. Microsoft Excel
2. Microsoft Access
3. Pastel Evolution
4. Pastel Partner
5. QuickBooks
6. Quick View

**ACT 308: Research Methods (3 Units: LH 45)**

Skills of Scientific Investigation, information Gathering, Analysis and interpretation in dealing with business and organizational behaviour problems in Nigeria; the art of problem identification and analysis, data gathering, analysis and report writing; the problems and prospects of business research in a seller’s market like Nigeria.

**ACT 309: Public Sector Accounting (3 Units: LH 45)**

Introduction to public sector accounting - distinction between public and private sectors basic accounting for not-for-profit (NFP) organizations, unique characteristics of NFP, classification of NFP; basic characteristics of governmental accounting. Structure of governmental accounting in Nigeria, the treasury, audit department, consolidated revenue fund, capital and development fund. Financial accounting and analysis - use of self-accounting system, fund accounting system and standardized uniform forms of transactions. Decision-making and planning and control of public fund - application of costing method; budgeting processes; the use of Audit Department; accounting for local government; education and health institutions, Planning, Programming and Budgeting System (PPBS). Recent developments and issues in the public sector - implication of Nigeria’s membership of the ECOWAS, effect of restructuring the public sector, etc.

**ACT 310: Accounting Theory (3 Units: LH 45)**

The nature and role of accounting theory. A brief history of the development of accounting theory. Types of methodology of accounting theory. The regulatory framework and the impact of government on the development of accounting theory. The Accounting Profession, generally accepted accounting principles, the Companies and Allied Matters Act, Securities and Exchange Commission, Stock Exchange, etc. Accounting concepts - a review of their evolution, implication, conflicts and possible alternatives. The measurements of periodic income-net income concepts, revenue and expenses, gains and losses (including extraordinary items), criticisms of reported net income and the problems of net income measurement. The measurement of capital. The balance sheet: valuation of assets and liabilities. The impact of price-level changes on financial statements and methods of accounting for them.

**ACT 311: Management Information System** **(3 Units: LH 45)**

Introduction to, and Fundamentals of Data Processing –brief history and conventional data processing methods; Manual methods and mechanized methods. Classification of systems and their relative merits. Closed loop and open loop systems: effect on time-lag; the total system approach and objectives; total systems and subsystems. Data processing and Management Information Systems (MIS). The organization of MIS, including the use of mechanical and electronic accounting machines, flow charting and the principles of systems design and documentation. Managerial uses of the information output as a basis of developing criteria and systems information needs of management and design of MIS. Computer and Data Processing evolution of the computer programming languages used in business (COBOL, FORTRAN, SPSS, etc.). Electronic Data Processing (EDP) methods; batch processing, real-time processing and the management of EDP. Business systems; hierarchical structure of organizations; the sub-optimization issue.

**ACT 313: Intermediate Accounting I (2 Units: LH 30)**

The first of two in-depth financial accounting courses. Theory, the conceptual framework, development of generally accepted accounting principles, and applications are stressed. Topics include the income statement, the statement of cash flows and the balance sheet, specifically asset accounts.

**ACT 314: Intermediate Accounting II (2 Units: LH 30)**

The second of two in-depth financial accounting courses. Theory, concepts and applications are stressed. Topics include time value of money, current and non-current liabilities, leases, deferred taxes, retirement benefits, stockholders’ equity, earning per share, accounting changes and errors, and statement of cash flows.

**ACT 315: Nigerian Economy (2 Units: LH 30)**

An overview of the Nigerian economy and its evolution since independence in 1960; Growth of income, employment, wages and prices; agricultural and industrial production; public development institutions; national income and expenditure; monetary and fiscal policies, monetary institutions; trade and transport system; economic development and social change.

# ACT 316: Managerial Economics (2 Units: LH 30)

Managerial Economics is concerned with the application of economic principles and methodologies to business decision problems. Emphasis is upon the relevance of economic models to business decision-making and in particular, upon the rational analysis of choice alternatives within the firm. .In this course, students will increase their understanding of economics and learn a variety of techniques that will allow them to solve business problems relating to costs, prices, revenues, profits, and competitive strategies. The course will include consideration of optimizing techniques and analysis of risk, demand, production and profit in addition to examination of long-term investment decisions and business forecasting.  The over-riding goal of the course is to make students better decision- makers in a business or institutional context but the principles and techniques are also applicable to personal financial and economic decisions. A subsidiary purpose of the course is to sharpen analytical skills so that students will be better able to recognize and solve decision problems in different contexts. The course, accordingly, is concerned with both theory and practice: the theory serves to sharpen analytical skills, and the practice will give experience in the application of the principles and techniques to real-world business problems.

**ACT 317: Corporate Finance (3 Units: LH 45)**

This course provides an introduction to the theory, the methods, and the concerns of corporate finance. The main topics include: 1) the time value of money and capital budgeting techniques; 2) uncertainty and the trade-off between risk and return; 3) security market efficiency; 4) optimal capital structure, and 5) dividend policy decisions. This course also studies the major decision-making areas of managerial finance and some selected topics in financial theory. These may include leasing, mergers and acquisitions, corporate reorganizations, financial planning and working capital management, and some other selected topics.

**ACT 318: Environmental Accounting (3 Units: LH 45)**

Environmental accounting and finance provides the means for a company and society to translate environmental impacts into monetary terms. This course provides an understanding of how externalities are assigned and monetarily evaluated so a student can understand the financial pressures that society can impose on a company. From the firm perspective the student also learns the principles and practices of total cost accounting to enable a firm to identify and allocate the range of tangible and intangible environmental costs and assign long-term impacts to returns on investment. Life-cycle costing and evaluation of investment alternatives in various sectors and at corporate, departmental and project levels are considered

**ACT 319:**  **Company Law I (4 Units: LH 45; PH 15)**

(a) Forms of Business Organization; Sole Proprietorship; Partnership; Incorporated Companies; Creation and Incidents. (b) Formation of companies; Certificate of Incorporation; Pre –incorporation contracts; promoter’s liability (c) Memorandum of Association; *Doctrine of Ultra – Vires;* alteration of Memorandum and the Objects clause (d) Articles of Association; Contractual effect of Memorandum and Articles; Alteration of Articles, (e) doctrine of constructive notice and **in-house** management (f) prospectus; statement in lieu of prospectus; Remedies for Misrepresentation (g) regulation of company matters: Corporate Affairs Commission (CAC), Securities and Exchange Commission (SEC).

**ACT 320:**  **Company Law II (4 Units: LH 45; PH 15)**

(a) Company securities; shares and debentures; becoming and ceasing to be a shareholder; transfer of shares; floating charges (b) directors and other officers; appointment, removal, duties, rights and powers (c) meetings resolutions (d) majority powers and minority rights; prevention of oppression and mis – management (e) reconstructions and take – over, mergers (f) winding up (in outline) (g) privatisation (h) partnership: relation of partners inter se and to third parties; and dissolution of partnership.

**ACT 312: Production and Operations Management (3 Units: LH 45)**

This course addresses issues and methods of production/operations management .It gives you an introduction to the functional area of production and operations management as practiced in manufacturing industries and the services sector. Topics include: Elements of Production; Production and Process Design and Management, Facility location and Layout; Modern Tools and Machinery of Production, Standards Definition, Line Balancing, Automation, Production Scheduling and Control, Work Study, Maintenance and Tools and Equipment, Quality Control. Inventory Control, Project Planning, Forecasting, Aggregate Planning Control and material Resource Planning.

**GST 311 Entrepreneurship Studies (2 Units: LH 30)**

Profiles of business ventures in the various business sectors such as:

Soap/Detergent, Tooth brush and Tooth paste making; Photography; Brick making; Rope making; Brewing; Glassware production/ Ceramic production, Paper production; Water treatment/conditioning/packaging; Food processing/preservation/packaging; Metal fabrication; Tanning industry; Vegetable oil extraction; Farming; Fisheries/aquaculture; Plastic making; Refrigeration/Air-conditioning; Carving, Weaving; Bakery; Tailoring; Printing; Carpentry; Interior Decoration; Animal husbandry etc. Case Study Methodology applied to the development and administration of Cases that bring out key issues of business environment, start-up, pains and gains of growth of businesses, etc. with particular reference to Nigerian businesses. Experience sharing by business actors in the economy with students during Case presentations.

**400 Level Accounting**

**ACT 401: Financial Reporting and Regulatory Framework (3 Units: LH 45)**

The objectives of the course is to familiarize students with the current issues in the regulatory framework for financial reporting and their ability to prepare consolidated financial statements in conformity with Statements of Accounting Standard (SAS), International Financial reporting Standard (IFRS) and Accounting Policies.

1. Regulatory and statutory framework of Accounting
2. Published group accounts
3. Accounting treatment of Joint Ventures and associates IAS 28 & 31), using equity method and proportional consolidation method.
4. Foreign currency transactions IAS 21 & SAS 7) to include overseas transactions and investment in overseas subsidiaries.
5. Disposal of shares in a subsidiary.

**ACT 402: Financial Management (2 Units: LH 30)**

The nature, scope and purpose of Financial Management; Sources and costs of short, medium – and long-term finance; sources and problems of new financing, capital budgeting; management of working capital. Analysis and interpretation of basic financial statements; business mergers and take-overs; determinants and implications of dividend policy, valuation of shares, assets and enterprises. Risks of Finance and methods of avoiding them. Banking systems and industrial finance, Mortgage Finance, Capital Structure of Nigerian firms.

**ACT 403: Auditing and Investigations I (3 Units: LH 45)**

The nature and purpose of an audit. The role of internal audit, external audit, reporting responsibilities, appointment, dismissal, resignation. The concepts of “true and fair”, “independence of auditor”. Relationship of auditors to directors, shareholders and other financial statements’ users. Audit Planning – Initial review of accounting system, evaluation of internal control system and procedures, development of an audit programme, audit procedures – vouching of accounts, verification of assets, sampling techniques, flow charting, stock taking procedures, letter representation. The Audit Report - statutory requirement for audit report (Companies Act 1968). Types of Audit Report; professional requirements, duties and powers under statue and case law, independence and ethical consideration.

**ACT 404: Auditing and Investigations II (3 Units: LH 45)**

The provisions of the Companies and Allied Matters Act, 1990 (as amended) as they affect the auditor. Advanced auditing procedures - internal control procedures: organization structure; separation of duties and responsibilities, authorization procedures, physical controls and suitability of personnel, revenues; purchases; inventory and cash cycles; cut-off procedures -sampling and statistical techniques; system design and audit considerations. Audit Policy - audit of group accounts - overseas subsidiaries; assessment of materiality and the application of judgment in matters to be disclosed. The posit-audit client review, The audit of accounts of solicitors and charitable and other non-profit-oriented undertakings. Auditing of computer-based accounting system. The study and evaluation of internal control systems, EDP, flow charting, attributable sampling; statistical sampling in performing the audit, use of specialists. Investigations - Investigations for clients prior to investment in or acquisition of a business. Prospectus investigation; special investigations and report.

**ACT 405: Taxation and Tax Management I (3 Units: LH 45)**

Nigerian System of Income Tax Administration: structure and procedures, returns, assessments, appeal, postponement, collection; with reference to all necessary legislations. Distinction between the taxation of income and the taxation of capital. Personal Income Tax: the law and practice of Income tax relating to individuals, exemptions, settlements, trusts, and estates. Partnership assessments, treatments, of losses, computation of assessable income; commencement and cessation of trade or business. Company Tax – the principles and scope of Company Tax. The small company provisions including definitions, computations and exemption.

**ACT 406: Taxation and Tax Management II (3 Units: LH 45)**

Business Taxation – Computation of tax, loss relief and capital Allowances (including change of date of fiscal year, and loss of office) with particular reference to companies. Relief for small companies and pioneers companies; Capital transfer, tax – transfer, intervolves and transfer on death, and computation of transfer.

**ACT 407: Management Accounting 1 (3 Units: LH 45)**

The Nature and objectives of Management Accounting. The preparation, interpretation and presentation of business budget, forecasts and other advanced forms of cost accounts in aid of Management. Budgets and Budgetary Control. To include short and long-term budgeting, relationship between budgets and Standard Costing. Preparation of budgets of various types. Types of standard and significance and analysis of causes of variances. Behavioural considerations with reference to known authoritative works. Participation, negation, budgetary slack, feedback. A review of process costing, product costing, including joint and by products and their application to decision-making situations. An introduction to investment decision making; returns on capital employed and the payback period, basic discounting techniques. Internal rate of return and Net present value, Cost-Volume-Profit Analysis; different models.

**ACT 408: Management Accounting II (3 Units: LH 45)**

The application of statistical techniques for the presentation of accounting information. Accounting reports for boards of directors, other executives and external users. Information for decision-making; elements of decision-making. Cost concepts and decisions; use, meaning and measurement of relevant incremental and marginal costs; meaning of opportunity costs; optimization, with limiting factors; idle capacity. Applications of decision-making; adoption of new products; product mix; alternative methods of manufacture; discontinuing product lines; make or buy and sell or process further; shut down and temporary closure, conversion, etc. Valuation of shares and business - going concern and break-up basis.

**ACT 409: Advanced Financial Accounting I (2 Units: LH 30)**

Review of company accounts. Group accounts - preparation of consolidated accounts, elimination of intra-group balances and profit on intra-group transactions. Treatment of minority interest and cost control. Accounting problems of group companies, including multinationals, takeovers, mergers, reconstructions, reorganizations, associate companies. Accounting for acquisitions and mergers. Accounting for foreign operations - foreign branches/affiliates, methods of conversion, etc. Valuation of shares and business - going concern and break-up basis. Bankruptcy and insolvency - requirements of the statute and accounting for bankruptcy and insolvency.

**ACT 410: Advanced Financial Accounting II (2 Units: LH 30)**

Accounting for transactions - joint ventures, hire purchase, goods and sales or return, royalties, containers, consignments, investment and securities, bill of exchange and pension fund. Accounting for banks and insurance companies, with special reference to relevant legislations. Interpretation of financial statements - ratio analysis, analysis of working capital and statements of sources and application of funds and cash flows; and objectives of disclosure.

**ACT 411: Corporate Finance (3 Units: LH 45)**

1. Model of financial decision making; Investment and financing Decisions under perfect capital market:

2. The rationale of NPV, the value of adaptive principles, the mutually exclusive investment.

3. Effective of inflation and taxation on investment;

4. single – period and multi-period capital rationing;

5. investment under uncertainty traditional method: conceptual problems in certainty modern method:

6. portfolio theory in relation to corporate investment.

7. The cost of capital as weighted average; problems of measurement and definition,

8. The cost of capital and financing policy, the cost of capital and investment decisions.

9. The interactions of investment and financing decisions:

10. The adjusted present value rule and adjusted discounts rates.

11. Implications for the weighted average cost of capital lease or buy decision.

12. Corporate liabilities and the valuation optima.

13. Stock Exchange.

**ACT 412: Research Projects/Original Essay (6 Units: LH 15; PH 235)**

Developing students’ skill in analysing and writing reports based on an empirical or library study of a specific subject matter or topic in relevant areas of Administration and Management Studies. Stu

dents should present a research-based report of not less than 2,000 words at the end of the session.

**ACT 415: Energy Finance (2 Units: LH 30)**

In this energy finance course, students will study the current energy outlook, supply and demand issues, industry structure and terminology, financial statement analysis, capital budgeting and risk analysis, corporate strategy, decision making, value creation, and risk management in the energy industry.  Students will also analyze case problems addressing various course topics and learn to apply finance theories to “real world” practice. This course is relevant in the following ways:

1. To acquaint students with basic knowledge, key concepts, terminology, industry structure, supply and demand issues and related concepts about the oil and gas industry.
2. To learn how to understand and analyze the financial statements of oil and gas companies including energy ratio analysis.
3. To conduct capital budgeting and risk analysis in the oil and gas industry.
4. To explore value creation and decision making in the energy industry.
5. To learn basic hedging techniques in energy risk management.
6. To gain a firm understanding of the importance of the energy industry and the role alternative energy sources can provide (and not provide) in meeting our energy needs.

**ACT 416: Accounting Ethics (2 Units: LH 30)**

The apparent objective of this course is to introduce students of accounting to the basics of ethics as they could be applied to business.

1. Ethical framework concepts and value
2. Environment of ethics: Corporate, professional and regulatory
3. Professional Ethics
4. Decision making in ethics: Ethical decision making models
5. Ethical threats and safeguards
6. Social and environmental issues in ethics

**ACT 417: International Accounting** **(2 Units: LH 30)**

Historical background to International Accounting, the concepts of international and universal Accounting, International Accounting organizations, International Accounting Standards. Preparation, translation and analysis of financial statements of multinational companies. Accounting and control problems of foreign companies. Method of transfer of dividends, cost of foreign products, funds for foreign directors, etc. Social responsibility accounting, Corporate social responsibility. Human resources accounting. Current issues in the development of accounting theory - the work of standards-setting bodies (Local and International).

**ACT 418**: **Taxation for Managerial Decision Making (2 Units: LH 30)**

Introduction to the federal tax system and tax-related decision making for managers. Explores the statutory, administrative and judicial structure from which federal tax law evolves, and introduces tax-related research.

**ORIENTATION PROGRAMME**

The orientation Programme is the first exposure of fresh students to social and academic life both within and outside the University. It is a period within which students are introduced to the various activities that they will be exposed to in the course of their academic programme.

Orientation also affords students the opportunity to familiarize themselves with the rules, regulations and procedures of the University. The orientation activities offer the students a singular opportunity to avoid unnecessary embarrassments.

As part of the orientation week activities, freshers are able to meet the officers of the University and LODLC. They are introduced to various facilities in the University such as Health Center, Library, and sporting activities e.t.c.

**MATRICULATION AND MATRICULATION NUMBER**

Only candidates who have satisfied the minimum educational requirements of Ladoke Akintola University Technology are admitted as students. Such candidates are eventually matriculated as students of the University on the Matriculation day. Each fresh student must sign the Matriculation Oath for Admission to the University and affirms that he/she will observe the statutes and rules of the University.

All matriculants are required to be formally dressed. Each matriculant is assigned a matriculation number upon registration. No official student paper or document may be regarded as complete or valid unless it carries the correct matriculation number of the student. As a result, students are strongly advised to know and be definite at all times with their matriculation numbers.

Once a student has been given a matriculation number, he/she must retain it even if he/she changes his/her Programme of study. He/She must use his/her undergraduate matriculation number when registering for any postgraduate course in the University. Disciplinary procedures will be taken against any student who attempts to obtain a second matriculation number.

**IDENTITY CARD**

Each registered student of the Centre, upon payment of a prescribed fee, is issued with an official student identity card valid for required numbers of session he is to spend in school. Students may be required, at anytime, to identify themselves upon request by authorized University officials acting in the performance of their duties.

Some University facilities are open to only students who are able to show valid cards. Students are required, therefore, to take very good care of their identity cards, carry them always and be ready to produce them at any time on demand.

Students must surrender their identity cards to the centre upon their graduation or withdrawal from the University. Failure to do so shall attract appropriate disciplinary action.

**Special information on the identity cards**

(a) No student will be allowed into examination hall without identity card.

(b) The identity card is a security document and students are advised to keep it securely against loss or theft.

(c) Students are advised to report loss or theft of their identity cards to the security unit or Student Affairs Unit without any delay.

**LEAVE Of ABSENCE**

Any student of the centre who, after one or two semesters or at any other point in time of his studies, is unable to continue with his/her studies on account of ill-health or financial difficulties, may apply through his/her centre to Senate for leave of absence for a semester, subject to a maximum period of two semesters.

**WITHDRAWAL FROM THE PROGRAMME**

Any student who is absent from the University for two consecutive semesters without official permission will be deemed to have withdrawn from the University. Also, a student whose CGPA falls below 1.00 at the end of a semester shall be on probation during the following semester. If he/she fails to achieve a CGPA of at least 1.00 at the end of that semester, he/she shall be required to withdraw from the University.

**REGISTRATION FOR COURSES**

**RULES GOVERNING COURSE REGISTRATION**

* + - 1. Any student who fails to register within the specified period will be deemed to have absented himself/herself from the course for the semester. Absence from the course without permission will lead to forfeiture of the semester by the student and disqualification from writing the University examination at the end of the semester.
      2. The Electronic registration for courses shall take place at a specified period (not more than two weeks) at the beginning of each semester.
      3. A student must register for the required number of courses/units (including compulsory and required courses) as prescribed by the Faculty/Department concerned at the beginning of each semester.
      4. Each student must register for the specified General Studies courses, which he/she must pass in order to qualify for the award of the University Degree.

**SUBMISSION OF REGISTRATION FORMS**

**- First Semester**

The submission of Registration Forms for the First Semester shall end before matriculation in the cases of freshers and two weeks after the University official date of resumption in the case of returning undergraduates.

**- Second Semester**

Students are expected to complete their registration for the semester two weeks after the University official date of resumption.

**Documents to be attached to Student Course Registration Forms**

Students must attach the following documents to their Course Registration Forms.

(i) **Fresh Students**

(a) E-payment Fees Receipt

(b) Medical Clearance

(c) Academic Clearance

(d) General Clearance

(e) Student Data Forms

(f) One Recent Passport Photograph

(g) All relevant credentials such as: Birth certificate, WASSCE certificate etc.

(ii) **Stale Students**

1. E-payment fees receipt

**PENALTIES FOR LATE REGISTRATION**

1. Students who submit their Registration Forms within one week after the stipulated two weeks free registration period shall pay a fine as may be determined by the University.
2. Any student who fails to register for courses within the two weeks period of registration in any semester shall forfeit his/her studentship for that semester.
3. Any student who does not register for a course in any semester would not be allowed to sit for examination in that course. No Registration! No Examination! No Result!

**EXAMINATION REGULATIONS**

(1) Most of the examination shall be computer based. Students must attend punctually at the times assigned to their papers and must be ready to be admitted into the examination hall thirty (30) minutes before the time the examination is due to start. Students shall not, in any circumstance, enter the examination hall later than thirty minutes after the time appointed for the commencement of the examination. Students arriving later than thirty minutes after the examination has started shall be admitted only at the discretion of the Chief invigilator.

(2) Students are expected to complete examination attendance register in case of paper and pencil examinations.

(3) Students should not leave the examination hall during the first hour of the examination; outside the period, candidates, with the permission of the invigilator, may leave the room temporarily only if accompanied by an attendant.

(4) Students must display their University identity and Examination Cards on the desk during each examination.

(5) The invigilator may search students before they are allowed into the Examination Hall.

(6) Students must bring their own writing materials (in case of paper and pencil examination) including Calculator (not handset) to the examination hall but they are not allowed to bring any other book or paper. Students are warned in their own interest to ensure that anything that can implicate them such as lecture note, text books, bags, handset and electronic gadgets are not brought into the examination hall.

(7) Student should endeavor to read the instructions on their question paper and adhere strictly to it.

(8) While the examination is in progress communication between candidates is strictly forbidden.

(9) Silence must be observed in the examination hall. The only permissible way of attracting the attention of the invigilator is by the candidate raising up the hand.

(10) All rough work must be done on the answer scripts and crossed neatly thereafter (in case of paper and pencil examination).

(11) Students are advised in their own interest, to write legibly and to avoid using faint ink. The answer to each question must be on a fresh page of the answer script.

(12) Students are to write their matriculation numbers only on the answer scripts and not to write names.

(13) Students are to submit their answer scripts to the invigilator before leaving the examination hall. They are not allowed to remove or mutilate any paper or materials supplied by the University.

(14) Any student found to be involved in any examination malpractice will be invited to appear before the Examination Malpractices Panel and may subsequently be expelled from the University, depending on the gravity of the offence.

**EXAMINATION MALPRACTICE**

As part of the on-going campaign to rid LAUTECH of the menace of examination malpractice and to maintain credibility and integrity of the conduct of examinations in the University generally, Senate of the University has considered all forms of Examination Malpractices and prescribed appropriate sanctions.

Any student caught to have cheated or aided and abetted cheating in any examination or possessed incriminating materials at the examination or involved in any other examination misconduct before, during or after an examination including impersonation, will be made to appear before the Examination Malpractices Panel.

**PROCEDURE FOR INVESTIGATING ALLEGED EXAMINATION MISCONDUCT**

1. Whenever a student is caught for any examination offence, the case shall be reported to the Invigilator/Supervisor in the Hall immediately.

2. The invigilator shall fill the necessary forms reporting the case of examination misconduct and the student should be made to write a statement on his/her involvement. Thereafter, the student shall be allowed to continue with the examination.

3. The Invigilator/Supervisor shall then report formally to Programme cordinator.

4. The student will then be invited to appear before the Examination Malpractices Panel to defend himself/herself verbally.

5. The Examination Malpractices Panel shall read the offence(s) alleged to have been committed by the student and allow him/her to defend himself/herself in the light of his/her statement, which he/she had earlier on submitted.

6. The report and recommendation of Examination Malpractices Panel shall be forwarded to the Senate for consideration and approval.

7. Student may appeal against the decision of the Senate within 14 days of communication of the decision to him/her through the Programme cordinator through the Director to the Senate.

**EXAMINATION OFFENCES AND SANCTIONS**

**The offences and sanctions to be imposed are as follows:**

|  |  |  |
| --- | --- | --- |
| ***S/NO*** | ***Offence*** | ***Sanction*** |
| 1 | Examination Leakage | Student - Expulsion  Staff - Dismissal |
| 2 | Illegal possessions of answer script by student | Expulsion |
| 3 | Examination scripts with more than one handwriting | Expulsion |
| 4 | Staff-complicity in multiple handwriting | Dismissal |
| 5 | Possession of illegal materials relating to Examination inside the examination venue | Suspension for four semesters |
| 6 | Involvement of mercenary in writing examination | Expulsion of all parties concerned |
| 7 | Impersonation | Expulsion of all parties concerned |
| 8 | Student’s assault on invigilator | Expulsion |
| 9 | Harassment of co-students for not cooperating in malpractice | Suspension for one academic session |
| 10 | Falsification of identity i.e. Names and matriculation Number, e.t.c. by culprit. | Expulsion |
| 11 | Giraffing | Suspension for two semesters |
| 12 | Exchange of scripts | Expulsion of all parties |
| 13 | Refusal to submit examination answer script | Suspension for one academic session |
| 14 | Falsification of official document such as E-payment School Receipt, Identity card and Course Registration form e.t.c. | Expulsion |

**THE COURSE UNIT SYSTEM AND REGULATIONS GOVERNING THE AWARD OF A DEGREE**

**Description of the course system**

The Course Unit System is an operation system in which the entire Programme of courses required by a student for a particular degree is packaged into a number of modules. Each consisting of a prescribed number of units, usually, one module is to be offered in one semester.

**GRADING OF EXAMINATION UNDER THE COURSE UNIT SYSTEM**

It is important to note the following:

(i) **Pattern of Examination:** Each course shall be examined at the end of the semester (or session as the case may be) in which it is offered. This shall mostly be computer based test, theory paper of two or three hours, in addition to which there may be a practical paper and/or an oral examination;

(ii) **Qualification for Examination:** To be qualified to sit for an Examination, the student must be dully registered, pay his/her school fee fully and obtain examination card for the examination.

(iii) **Measurement of Performance:** A student’s performance in a course shall be measured in terms of:

1. The scores in the Continuous Assessment usually 40%
2. The results of the prescribed theory and/or practical examination in the course which is usually 60%.

(iv) **Levels of Performance:** The grades awarded for a course are as follows:

|  |  |  |
| --- | --- | --- |
| Mark Range (%) | Letter Grade | Interpretation |
| 70-100 | A | Excellent |
| 60-69 | B | Very Good |
| 50-59 | C | Good |
| 45-49 | D | Satisfactory |
| 40-44 | E | Weak Pass |
| 0-39 | F | Failure |

(v) **Semester Performance:** A student’s performance in a semester is calculated as Grade Point Aggregate (GPA). This involves the awarding of credit points in respect of each course taken during the semester. To this end, numerical values are attached to the letter grades earlier mentioned as follows:

A - 5 Credit points per unit of course

B - 4 Credit points per unit of course

C - 3 Credit points per unit of course

D - 2 Credit points per unit of course

E - 1 Credit point per unit of course

F - 0 Credit point per unit of course

The semester GPA is then obtained as the ratio of total number of credit points (TCP) to the total number of units (TNU) of courses offered during the semester. Thus, GPA=TCP/TNU.

(vi) **Cumulative Performance:** While the GPA specified above is used to measure the performance of a student in a given semester, the Cumulative Grade Point Average (CGPA) is the one that really determines the student’s overall academic standing and, therefore, his continued stay or otherwise in the University after the semester examination. It is also CGPA that is used to classify the degrees awarded to students.

The CGPA is obtained as the ratio of all the credit points accumulated since entering the University to the total number of units registered for since coming into the University.

In other words, the CGPA is equal to the cumulative credit points (CCP), divided by the cumulative load units, (CLU), thus CCP/CLU=CGPA.

All CGPA calculations are to decimal places. Sample computation of GPA and CGPA is presented later in this booklet.

(vii) **Incomplete Grade:** When a student is unable to complete all the prescribed requirements for a course in which he/she is formally registered, his/her result may be deemed to be incomplete by the offering department until the department certifies that all prescribed requirements have been met but, in all cases not later than one semester after the course had been offered.

(viii) **Academic Probation:** A student whose CGPA at the end of a Semester is less than 1.00 shall be placed on academic probation during the subsequent semester.

(ix) **Release of Examination Result**

At the end of each semester the final results of the semester examination shall be published by the centre after Senate approval and pasted on the University website.

**REPETITION OF COURSE**

Any course failed by a student must be repeated until it is passed. A student shall repeat only those courses in which he/she has obtained a grade of F. The grade earned for a repeat course shall be recorded and used in the computation of GPA and CGPA in usual way.

**REQUIREMENTS FOR THE AWARD OF A DEGREE**

To be eligible for the award of a degree, a student must satisfactorily complete the minimum number of units prescribed for the degree. He/she must, in addition, complete successfully, all compulsory courses as well as required and electives for the degree as prescribed.

**RESIDENCY REQUIREMENT**

To qualify for a degree in the LODLC of the University, each student shall normally be required to spend a minimum period of three to four academic years depending on the mode of admission and course of study.

**CLASSIFICATION OF DEGREE**

The degrees awarded by University are Honours degree and are classified according to CGPA as follows:

|  |  |
| --- | --- |
| ***Class of Degree*** | ***CGPA Range*** |
| First Class | 4.50-5.00 |
| Second Class Upper | 3.50-4.49 |
| Second Class Lower | 2.40-3.49 |
| Third Class | 1.50-2.39 |

**SAMPLE COMPUTATION OF GPA AND CGPA**

The following assumed results obtained by a student in his/her first year in the University are used to illustrate the computation of GPA and CGPA.

**For 1st Semester**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***Course Code*** | ***Unit*** | ***Grade*** | **Credit Point** | ***Point= Unit x Credit Point.*** |
| MTH101 | 5 | F | 0 | 5 x 0 =0 |
| PHY 101 | 4 | E | 1 | 4 x 1 =4 |
| PHY 103 | 1 | C | 3 | 1 x 3 =3 |
| CHM 101 | 4 | E | 1 | 4 x 1 =4 |
| CHM 103 | 1 | C | 3 | 1 x 3 =3 |
| BIO 101 | 3 | F | 0 | 3 x 0 =0 |
| BIO 103 | 1 | D | 2 | 1 x 2 =2 |
| GNS 101 | 2 | C | 3 | 2 x 3 =6 |
| GNS 103 | 2 | D | 2 | 2 x 2 =4 |
| TOTAL | 23 | - |  | 26 |

**TCP = 26**

**TNU = 23**

**GPA = TCP/TNU = 26/23 =1.13**

**For 2nd Semester**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***Course Code*** | ***Unit*** | ***Grade*** | ***Credit Point*** | ***Point = Unit x Credit Point.*** |
| MTH 102 | 5 | F | 0 | 5 x 0 =0 |
| PHY 102 | 4 | F | 0 | 4 x 0 =0 |
| PHY 104 | 1 | C | 3 | 1 x 3 =3 |
| CHM 102 | 4 | E | 1 | 4 x 1 =4 |
| CHM 104 | 1 | C | 3 | 1 x 3 =3 |
| BIO 102 | 3 | E | 1 | 3 x 1 =3 |
| BIO 104 | 3 | E | 1 | 3 x 1 =3 |
| GNS 102 | 2 | F | 0 | 2 x 0 =0 |
| GNS 104 | 2 | E | 1 | 2 x 1 =2 |
| TOTAL | 25 | - |  | 18 |

For 2nd Semester

**TCP = 18, TNU = 25**

**GPA = TCP/TNU = 18/25 = 0.72**

**CCP = TCP 1st Semester + TCP 2nd Semester**

**= 26 + 18**

**= 44**

**CLU = TNU 1st Semester + TNU 2nd Semester**

**= 23 + 25**

**= 48**

**CGPA = CCP/CLU = 44/48**

**= 0.9**

Repeat: MTH 101, BIO 101, MTH102, PHY102, GNS 102.

Remark: PROBATION.

**COMMENT**

Note that the candidate will be on PROBATION during the third semester since his CGPA has fallen below 1.00 at the end of the second semester. Furthermore, if the CGPA still falls below 1.00 at the end of the semester that followed, he/she will be advised to WITHDRAW from the University.

**CHANGE OF NAMES BY STUDENTS**

The following guidelines are adopted in respect of the procedure for change of names by students in the University.

(a) That all students should graduate with the names by which they were admitted to the University.

(b) That only female students may be allowed to change their names, as a result of change in marital status and with acceptable documentary proof.

(c) That for the avoidance of doubt, no change of name by any male student is allowed by the university. Male students are advised to take special note of this. All enquiries on the procedures for change of name can be obtained from the Student Affairs Unit.

**GUIDELINES ON CHANGE OF PROGRAMME/CHANGE OF UNIVERSITY**

Request for transfer should be made only at the completion of 100 level and it is based on fulfillment of requirements of the department where the student wish to transfer to.

**TRANSCRIPT**

The LODLC keeps official record of students’ grades and transcripts. Students and parents may obtain official transcripts or records directly related to them upon request as provided for and approved by Senate, from time to time. In all cases, obligation to LAUTECH, Ogbomoso must be fulfilled before any transcript could be issued.

**REGULATIONS ON STUDENTS CONDUCT AND DISCIPLINE**

The University is established primarily to educate the student and to inculcate the cultural value and good character.

An acceptance of offer of admission by a student to the University automatically implies that he/she has accepted to abide by the rules and regulation that may from time to time be made for governance of the University. Such acceptance also carries with it an obligation that the student shall conduct himself/herself as a law abiding and responsible member of the academic community, in accordance with University’s standards, rules and other conditions established by legally constituted Authority of the University.

Every student of the University is required to maintain a high standard of personal integrity. Each student shall conduct himself/herself peacefully in expressing his/her view on any changes, which he/she may consider necessary. The University regards as serious offences any act of unethical, immoral, dishonest, disloyal, dehumanize or destructive behaviour as well as violation of University regulations. It is, therefore ,the responsibility of each student not only to acquaint himself/herself with these regulations but also to assist in upholding them at all times.

The University is committed to the full support of the legitimate right of its members. The University has an equal obligation to protect its educational purpose and interest of its entire community. For this reason, the University is naturally concerned about the action of some individuals which may be in conflict with the welfare and integrity of the University or in disregard of the right of other members of this community.

The legitimate expression of differing opinion and concerns is an essential part of the academic community. But the imposition of opinion and concern upon those who, in turn, dissent from them shall not be tolerated. It is emphasized that all members of the University community, including students, are subject to the laws of the nation whether within or outside University campus, like all other citizens. They are expected to learn to cope with problems intelligently, reasonably and with understanding and consideration for the right of others. Each member shall recognized that as he/she values his/her right and freedom so is he/she expected to respect the right and freedom of others.

The University reserves the right to discipline a student or to require, through the established disciplinary process, his/her withdrawal from the University based on evidence of a student’s failure to abide by its rules. Upon matriculation, every student must obtain and complete bio-data and Denounciation/Renounciation of membership of cult group form at the office of Dean of Student Affairs.

**THE DISCIPLINARY SYSTEM**

The law governing the University vests the Vice-Chancellor with the power to discipline students. In practice, there is a statutory Students Disciplinary Committee with the general function of dealing with individual cases of indiscipline. The Vice-Chancellor has delegated power to the Dean of Student Affairs, Deans of Faculties, Heads of Departments and some officers of the University to impose disciplinary measures on students for certain defined offences.

**SANCTIONS FOR VIOLATION OF UNIVERSITY REGULATIONS**

The following are some of the disciplinary sanctions, which may be imposed for violation of University regulations:

**(a)** **Disciplinary Probation:**

Disciplinary probation is a trial for a specific period of time during which a student must behave in a manner acceptable to the University. The Disciplinary Committee may impose terms, which will restrict the student’s participation in extra-curricular and/or other activities.

**(b) Suspension:**

Suspension is an action which excludes the student from registration, attendance of lectures, practical classes, examinations and the use of University facilities for a specified period of time. This action means that the student must immediately leave the Campus and shall not return to the University until the suspension period is over.

**(c) Expulsion:**

Expulsion is the permanent withdrawal of student from the university. The privileges of registration, attendance of lectures, practical, examinations as the use of University facilities are withdrawn from the student. This action means that the student must leave the Campus immediately and cease to be a student of the University.

**(d) Appeal:**

In disciplinary cases, students concerned have a right of appeal to the Vice-Chancellor, Senate and ultimately to the Council against the decision of the University Senate.

**CODE OF CONDUCT FOR STUDENTS**

**(i) University Property Disciplinary Measure:**

(a) A student shall not convert University property to personal use illegally.

(b) Students demonstration resulting in the seizure and/or vandalisation of the University Property and those of staff will attract appropriate sanctions.

**(ii) Interpersonal Relationship:**

(a) A student shall not engage in any act that can constitute an offence under the law of the country.

(b) A student shall not constitute a threat to the life of other students. Physical combat will attract expulsion.

(c) A student shall not be rude to the University Principal Officers and other authorized officials.

(d) A student shall not be a member of any proscribed organization.

(e) A student shall not hold any illegal or secret meeting organized by secret societies/fraternities. Membership of Cult or Secret Society will attract expulsion from the University.

(f) A student shall not engage in sexual harassment.

(g) A student shall not molest, intimidate or harass any University staff.

(h) Immodest dressing by any student will attract disciplinary sanctions and such student (male or female) could be asked to leave the lecture room or University function.

(i) Offenders shall face the Students Disciplinary Committee, depending on the seriousness of the misconduct.

**(iii) Discipline of Students**

Subject to the provision of this section, where it appears to the Vice-Chancellor after due investigation, that any student of the University has been found guilty of misconduct, the Vice-Chancellor may, without prejudice to any other disciplinary powers conferred on him by statute or regulation, direct:

(a) That the student shall not, during such period as may be specified in the directive, participate in such activities of the University or make use of such facilities of the University, as may be so specified; or

(b) That the student be suspended for such period as may be specified in the directive

(c) That the student be expelled from the University.

Whatever the directive given under paragraph (b) or (c) of the above in respect of any student, the student may in the prescribed manner, appeal against the directive through the Registrar to Senate or Council and where such an appeal is brought, the Senate or Council shall, after due consideration, either confirm or set aside the directive or modify it in such a manner as the Senate or Council deems fit. The fact that an appeal against a directive of the Vice-Chancellor is brought in pursuance of the preceding sub-section, operation of the directive shall not be affected while the appeal is pending.

The vice-Chancellor may exercise his power under the Section through a Disciplinary Board or Committee consisting of such members of the University as he may nominate. Nothing in this Section shall be construed as preventing the restriction or termination of a student’s activities at the University other than on the ground of misconduct. Any student who had been advised to withdraw from the University for any reason shall neither attend lectures nor participate in other student’s activities.

**(iv) Attendance at any official University Engagement:**

(a) A prompt attendance is required.

(b) Students should be neat and well dressed.

(c) Students should conduct themselves in orderly manner and follow the instruction of the management closely. Any student misconduct that could disrupt official University engagement shall attract appropriate disciplinary sanction.

(d) Students are encouraged to express their mind freely on any issue but they should do nothing to embarrass the authority of the University publicly.

**(v) Movement around the University**

(a) The Lawns should be respected. There should be no movement across the lawns.

(b) All litter must be dropped at appropriate waste dumps

(c) Students should ease themselves at places designated for the purpose.

(d) Students who posses any form of vehicular transport shall obey all existing traffic rules and regulations of the nation, respect the right of the pedestrians and conduct themselves in orderly manner and without undue noise making. In addition such vehicle should be registered with the University security Unit.

(e) Eating and drinking must be done at appropriate designated places.

(f) Loitering in and around the university premises after 12 midnight and before 6:00am shall not be tolerated student are, however, encouraged to make use of the library facilities and lecture theaters/halls in preparation for examination).

(g) There shall be no religious gathering, poster or any other religiously motivated action in or around the lecture halls, offices and laboratories except in places officially designated for religious activities and with an official approval of the school Authority.

(h) There shall be no soliciting for alms within the vicinities of academic activities,

**(vi) Relationship with staff**

(a) Students should not act in a manner that compromises their self integrity and Honour.

(b) Students shall obey the academic instruction of the staff in a polite and respectful manner.

(c) Students should be neat and well dressed when meeting with the Heads of Departments, Deans/Provost of the Faculties/College, Vice-Chancellor or any other University Official.

(d) There should be no noise making around the offices, lecture halls and rooms, Health Center and Library.

(e) When students object to or complain about any staff/departmental action, such objection/complaint should be brought to the notice of the Head of Department who if unable to resolve the crisis/issue shall refer the matter to the Dean of Student Affairs 24 hours after the complaint/objection was raised for appropriate solution.

**(viii) Dress Code for Students**

***Preamble***

The Ladoke Akintola University of Technology, Ogbomoso, continues to be determined to provide an all-round academic, intellectual and character moulding environment for its students in order to produce graduates that have been proved indeed both in character and academic excellence.

The University is therefore concerned with the quality of social and cultural image portrayed both inside and outside the campus.

Cleanliness, neatness, modesty, decency and appropriateness in dressing are important values which reflect individual dignity and sobriety through which students, as well as staff and Faculty represent the professional status of their respective disciplines.

The saying that “the apparel oft proclaims the man” is a truism for everybody – men and women, boys and girls, old and young. Though the University is interested in its students being very fashionable in dressing and good in physical appearance, their dressing must, however, be in conformity to what is considered decent and appropriate for every occasion.

***Principles of Dress Code***

Current trends in Students’ style of dressing on University campuses (LAUTECH inclusive) tend to portray some form of deviance/aberrant norms of social/cultural behaviour. Indeed, most of these trends are either a passing fad, negative cultural trait or fanaticism, which actually should not be allowed in an academic environment such as ours.

***Dress Code***

Students should maintain cleanliness on campus and wearing of inappropriate outfits of any sort are to be discouraged and avoided.

For the avoidance of doubt, male and female students are not allowed to wear the following.

i. All tight-fitting clothes including skirts, trousers and blouses.

ii. All clothes which reveal sensitive parts of the body such as the bust, chest, belly upper arms and the buttocks. Example of such dresses are transparent clothing, “Spaghetti tops”, “Wicked Straps”, “Mono straps”, “Tubes”, and “Show me your belly”. Skirts and dresses with slits above the knees fall into this category.

iii. Outfits, such as, knickers and mini-skirts and dresses which are not, at least, knee-length.

iv. Outfits, such as, T-shirts, and jeans, black T-shirt, special arm-bands, special caps by males, special scarf and tattooed jeans by females which carry obscene and subliminal messages.

v. Trousers, such as, hip-riders and low waist-jeans.

vi. Inappropriate outfits, such as, party-wear, beach-wear and bathroom slippers should not be worn to lectures.

vii. Traditional dresses that contravene the general dress code.

In addition to the above:

1. Students should dress in a way that will not hide their identity. However, students who dress according to their religious dictates should be allowed for their fundamental Human rights. Such students should subject themselves for identification in examination halls, laboratories and libraries when the need arises.
2. Students may be allowed to put on religious/denominational dress, but it should conform to the acceptable principles of dress code already discussed.
3. Faculties and Departments which require special safety of protective dress modes, such as, apron, overalls, gloves, nose and head-covers should have them officially prescribed for their students.
4. Sports and Games wears for athletes, sportsmen and sportswomen should be officially prescribed for this category of students to be worn in sports and games areas.
5. The wearing of earrings and plaiting of hair by male students is banned.

***Matriculation and Graduation Ceremonies***

During matriculation and graduation ceremonies, students are expected to dress formally and wear academic gowns.

***Implementation***

1. Lecturers and Administrative staff are empowered to correct/exclude students from the lectures, library, examination halls, etc. and official business when they are not properly dressed.
2. Violators, depending on the specific circumstances, would be counseled and if necessary will face the Students’ Disciplinary Committee and have their records endorsed accordingly.

***Caution***

Any student who is found to contravene any of these dress code prescriptions will face immediate disciplinary action.

**SANCTIONS FOR VIOLATORS**

***1st Offender -*** Verbal warning and Counseling which would be recorded in any

appropriate medium.

**2nd Offender -** Warning letters issued to the student and copies of the letter to be

sent to the student’s parents, faculty and department of student.

**3rd Offender -** The violator be sent to the Students Disciplinary Committee for further

investigation and action. If such a violator is found guilty a suspension of one (1) semester be awarded.

**Rules Governing the Payment of Fees**

Students are expected to pay their stipulated tuition fees online at the LAUTECH Website using the interswitch enabled debit card at the beginning of each academic session.

**Note further that:**

(a) Except where special permission has been granted in writing, no student whose fees for the session have not been paid will be admitted into the University. Students who claim to be on Scholarship or other awards will be expected to pay their fees in full at the time of registration. Such students should therefore endeavour to obtain from their sponsor(s) their full fees (in the form of certified Cheques payable to the Bursary Department, Ladoke Akintola University of Technology, Ogbomoso) before reporting at the University for registration.

(b) Students who are compelled to be absent from the University because they are unable to pay their stipulated fees stated above at the specified time will not be absolved from paying their fees for the period of such absence.

**STUDENT INFORMATION AND GUIDANCE SERVICES**

The Philosophy which guide the careers’ placement, Guidance and Counseling Unit in discharging it’s primary functions is to view the undergraduate years as one of the most crucial development periods in the lives of our students.

During the first few years, the average student faces the task of taking some major steps towards maturity and adulthood. Generally, this involves establishing a clearer identity of himself/himself and his/her relationship to the world around him/her.

The objectives of the information and guidance services are to facilities the development of students and to help them make the most of their University experience. Specifically, these may include counseling towards enhancing self-understanding, selecting appropriate educational and vocational goals, improving effectiveness in working towards these goals, increasing social competence and resolving personal difficulties which interfere with general functioning and development.

The counseling process includes individual interviews with professionally trained counseling psychologists. The service is free and is available to all students. Appointments are arranged on an individual or group basis to suit students’ convenience. All information are strictly confidential. A service is supported by other resource personnel.

The counseling staffs are there physically and online to assist students to make intelligent decisions regarding their time, money, skill, sex, vocation, education and social plans.

The centre has made arrangements to assign each student to a counselor for consultation. Students needing academic assistance are encouraged to seek help before their problems become critical or chronic.

**HOSTEL ACCOMODATION**

Ladoke Akintola University of Technology is primarily non-residential for students and staff. To this end, each student is expected to arrange for his/her own accommodation. Assistance in locating housing is available in the student’s union offices. Financial arrangement for rooms and apartments are made on an individual basis between the student and the landlord/agent. Students are constantly reminded not to keep money in their rented quarters. They are also reminded to take home their costly luggages during vacations, semester breaks or any public holiday.

**CAMPUS SECURITY**

With increasing crime waves all over the country, even at the best of times, it has not been possible for the Nigerian police, with its limited manpower resources to provide all the security for life and property required by corporate communities like Ladoke Akintola University of Technology, Ogbomoso.

To supplement the effort of the police, a University Units was created as far back as the inception of the University. The Security Unit is charged with the responsibility of the enforcement of all University bye laws and regulations in addition to protection of lives and properties on the campus.

As a routine, all incidents such as crimes, disturbances, accidents fire outbreak e.t.c are first reported to the security unit, which deals with such report or direct appropriate cases to the police for investigation. The security unit is headed by an Assistant Chief Security Officer. A security man could be identified with a prescribed uniform.