

**COLLEGE OF HUMAN RESOURCE DEVELOPMENT AND LIFELONG LEARNING**

**DEPARTMENT OF HUMAN RESOURCE DEVELOPMENT**

**Curriculum for B.Sc. Degree in Human Resource Accounting and Human Resource Management**

**100 LEVEL HARMATTAN SEMESTER**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNIT</b>	<b>STATUS</b>
HRM 101	Introduction to Human Resource Management I	2	C
ECO 101	Introduction to Economics I	3	C
BUS 101	Introduction to Business	2	C
ACC 101	Introduction to Accounting I	2	C
MSS 101	Mathematics for Management and Social Sciences I	3	C
MSS 103	Statistics for Management and Social Sciences I	2	C
BFN 101	Introduction to Finance I	2	C
GNS 101	Use of English I	2	R
LIB 101	Use of Library	1	R
<b>Electives:</b> One of the following			
SOC 101	Introduction to Sociology I	2	E
PSY 101	Introduction to Psychology I	2	E

**MINIMUM TOTAL UNITS REQUIRED = 21**

**100 LEVEL RAIN SEMESTER****B.Sc. Human Resource Management****B.Sc. Human Resource Accounting**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNIT</b>	<b>STATUS</b>
HRM 102	Introduction to Human Resource Management II	2	C
MSS 104	Mathematics for Management and Social Sciences II	3	C
MSS 106	Statistics for Management and Social Sciences II	2	C
ECO 102	Introduction to Economics II	2	C
HRM 104	Elements of Management	2	C
ACC 102	Introduction to Accounting II	2	C
BFN 102	Introduction to Finance II	2	C
GNS 102	Use of English II	2	R
<b>Electives:</b> One of the following			
SOC 102	Introduction to Sociology II	2	E
PSY 102	Introduction to Psychology II	2	E

**MINIMUM TOTAL UNITS REQUIRED = 19**

**200 LEVEL HARMATTAN SEMESTER**

**B.Sc. Human Resource Management**

**B.Sc. Human Resource Accounting**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNIT</b>	<b>STATUS</b>
HRM 201	HR Recruitment, Selection and Placement	2	C
HRM 203	Human Resources and Industrial Relations Systems	2	C
HRM 209	Business and Organizational Communication	2	C
ACC 201	Principles of Accounting I	3	C
MSS 201	Statistical Methods and Application I	3	C
ECO 201	Principles of Microeconomics I	3	C
GNS 201	Nigerian Peoples and Culture	2	R
CIT 111	Introduction to Information and Communication Technology	2	R
FRN 221	Basic French	2	R

**MINIMUM TOTAL UNITS REQUIRED = 21**

**200 LEVEL RAIN SEMESTER****B.Sc. Human Resource Management****B.Sc. Human Resource Accounting**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNIT</b>	<b>STATUS</b>
HRM 202	The State, Human Resources and Industrial Relations	3	C
HRM 206	Statistical Methods and Applications to HR	3	C
HRM 210	Management Theory and Practice	2	C
ACC 202	Principles of Accounting II	3	C
ECO 202	Macroeconomics	3	C
GNS 202	Osun State People and their Cultures	2	R
FRN 222	French for Special Purposes	2	R
CIT 112	Introduction to Computer Programming	2	R
<b>Electives:</b> One of the following			
HRM 208	Labour Unions and Employers' Associations	2	E
HRM 204	Organizational Structure and Design	2	E

**MINIMUM TOTAL UNITS REQUIRED = 22**

**300 LEVEL HARMATTAN SEMESTER****B.Sc. Human Resource Management (Option);****With increasing concentration on Organizational Management**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNIT</b>	<b>STATUS</b>
HRM 301 (same as HRA 301)	Computer Applications for Human Resource Management and Human Resource Accounting	2	C
HRM 305	Collective Bargaining	2	C
HRM 307	Comparative Human Resources and Industrial Relations	2	C
HRM 309	Employee Compensation Design and Management	2	C
HRM 311	Human Resource Economics	2	C
GNS 301	Introduction to Entrepreneurial Studies	2	R
HRM 313	Performance Management and Motivation	2	R
HRA 307	Introduction to Financial Management	2	R

<b>Electives:</b> One of the following			
HRM 315	Industrial Sociology	2	E
HRA 305	Operations Research I	2	E

**MINIMUM TOTAL UNITS REQUIRED = 18**

#### **RAIN SEMESTER**

**(B. Sc. Human Resource Management, Option, CONT'D):**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNIT</b>	<b>STATUS</b>
HRM 302	Human Resource Planning	2	C
HRM 304	Industrial Conflict and Management Processes	2	C
HRM 306	Labour and Employment Relations Law	2	C
HRM 308	Techniques of Organizational Development	2	C
HRM 310	Organizational Behaviour	2	C
HRM 399	Research Methods for Human Resource Management and Human Resource Accounting	2	C
HRM 379	Industrial Attachment	4	C
GNS 302	Entrepreneurial Skills Development	2	R
<b>Electives:</b> One of the following			

HRM 312	Industrial Psychology	2	E
HRA 308	Operations Research II	2	E

**MINIMUM TOTAL UNITS REQUIRED = 20**

**300 LEVEL HARMATTAN SEMESTER**

**B.Sc. Human Resource Accounting (Option);**

**With increasing concentration on organizational Human Resource Accounting**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNIT</b>	<b>STATUS</b>
HRA 301 (same as HRM 301)	Computer applications for Human Resource Management and Human Resource Accounting	2	C
HRA 303	Public Finance	2	C
HRA 305	Operations Research I	2	C
HRA 307	Introduction to Financial Management	2	C

HRA 309	Introduction to Taxation	2	C
HRM 309	Compensation Design and Management	2	C
HRM 305	Collective Bargaining	2	R
HRM 307	Comparative Human Resources and Industrial Relations	2	R
GNS 301	Introduction to Entrepreneurial Studies	2	R
<b>Electives:</b> One of the following			
HRM 313	Performance Management and Motivation	2	E
HRM 315	Industrial Sociology	2	E

**MINIMUM TOTAL UNITS REQUIRED = 20**

### 300 LEVEL RAIN SEMESTER

#### B.Sc. Human Resource Accounting (Option) CONT'D.

COURSE CODE	COURSE TITLE	UNIT	STATUS
HRA 302	Advanced Financial Accounting I	2	C
HRA 304	Advanced Cost Accounting	2	C
HRA 306	Taxation	2	C
HRA 308	Operations Research II	2	C

HRA 379	Industrial Attachment	4	C
HRA 399 (same as HRM 399)	Research Methods for Human Resource Management and Human Resource Accounting	2	C
HRM 302	Human Resource Planning	2	C
HRM 306	Labour and Employment Relations Law	2	C
HRM 310	Human Resource and Organizational Behaviour	2	C
GNS 302	Entrepreneurial Skills Development and Practice	2	R
<b>Electives:</b> One of the following			
HRM 312	Industrial Psychology	2	E
HRM 308	Techniques of Organizational Development	2	E

**MINIMUM TOTAL UNITS REQUIRED = 24**

#### 400 LEVEL HARMATTAN SEMESTER

**B. Sc. Human Resource Management (HRM);**

**With continuing specialization in, or concentration on, organizational HR Management.**

COURSE CODE	COURSE TITLE	UNIT	STATUS
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HRM 401	Human Resource and Industrial Relations Theory	2	C
HRM 403	Strategic Management: Principles and Practice	2	C
HRM 405	Business Policy and Strategy I	2	C
HRM 407	Quantitative Analysis for Managerial Decisions	2	C
HRM 409	Entrepreneurial Development	2	C
HRM 411	Environment and Work	2	C
HRM 499	Research Seminar	2	C
<b>Electives:</b> One of the following			
HRM 413	Labour Relations in Nigeria	2	E
HRM 415	Corporate Social Responsibility and Governance	2	E

**MINIMUM TOTAL UNITS REQUIRED = 16**

**400 LEVEL RAIN SEMESTER, CONT'D**

**HUMAN RESOURCE MANAGEMENT (OPTION)**

COURSE	COURSE TITLE	UNIT	STATUS
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<b>CODE</b>			
HRM 402	Multinational Human Resource Management	2	C
HRM 404	Training and Human Development	2	C
HRM 406	Business Policy and Strategy II	2	C
HRM 408	Diversity Management	2	C
HRM 410	Labour Policy and Administration	2	C
HRM 499	Research Project	4	C
HRA 412	Management Information System II	2	C
HRM 412	Ethics in Human Resource Management	2	C

**MINIMUM TOTAL UNITS REQUIRED = 18**

**400 LEVEL HARMATTAN SEMESTER****B.Sc. Human Resource Accounting (Option);****With continuing concentration on organizational Human Resource Accounting.**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNIT</b>	<b>STATUS</b>
HRA 401	Advanced Financial Accounting II	2	C
HRA 403	Advanced Management Accounting	2	C
HRA 405	Tax Management	2	C
HRA 407	Introduction to Auditing	2	C
HRA 409	Advanced Financial Management I	2	C
HRA 411	Management Information System I	2	C
HRA 497 (same as HRM 497)	Research Seminar	2	C
HRM 401	Human Resources and Industrial Relations Theory	2	C
HRM 409	Entrepreneurial Development	2	C
<b>Electives:</b> One of the following			
HRM 411	Environment and Work	2	E
HRM 413	Labour Relations in Nigeria	2	E

**MINIMUM TOTAL UNITS REQUIRED = 20**

**400 LEVEL RAIN SEMESTER****HUMAN RESOURCE ACCOUNTING (OPTION) CONT'D**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNIT</b>	<b>STATUS</b>
HRA 402	Advanced Financial Accounting II	2	C
HRA 404	International Accounting	2	C
HRA 406	Public Sector Accounting	2	C
HRA 408	Auditing and Investigation	2	C
HRA 410	Strategic Financial Management	2	C
HRA 412	Management Information System II	2	C
HRA 499 (same as HRM 499)	Research Project	4	C
HRM 402	Multinational Human Resource Management	2	C
<b>Electives:</b> One of the following			
HRM 408	Diversity Management	2	E
HRM 412	Ethics in Human Resource Management	2	E

**MINIMUM TOTAL UNITS REQUIRED = 20**

## **DESCRIPTION OF COURSES FOR THE UNDERGRADUATE PROGRAMME IN HUMAN RESOURCE MANAGEMENT AND HUMAN RESOURCE ACCOUNTING**

### **HRM 101 INTRODUCTION TO HUMAN RESOURCE MANAGEMENT I**

Nature of human resource management and general introduction to related concepts and acronyms; the role of strategy in human resource management; the role of strategy resources management; similarities and differences between personnel management and human resources management; elements of organization and staffing; fundamentals of performance or performance management; managing employee training and development; principles of employee compensation and reward management; logic and techniques of employee appraisal; the importance of labour-management cooperation; managing the dynamics and challenges of labour-management relations.

### **HRM 102 INTRODUCTION TO HUMAN RESOURCE MANAGEMENT II**

Implications of the 21<sup>st</sup> century work organization for human resource management. Understanding job requirements and techniques of job analysis. Techniques of effective performance management. Building and managing work teams or teamwork. The role of communication in human resource management. Management of employee careers. Managing human resource diversity in the modern work place. Coaching and mentoring for professional development. Balancing work and life experiences. Elementary introduction to international human resource management.

### **PSY 101 INTRODUCTION TO PSYCHOLOGY**

Definition of Psychology, the philosophical basis of psychology; the growth of scientific Psychology; schools of Psychology, Fields and Careers in Psychology in Nigeria; concepts of personality, attitude and motivation; the concept of stress

perception, personality, communication, frustration, emotion and principles of learning in Psychology.

**SOC 101      INTRODUCTION TO SOCIOLOGY**

The subject matter of Sociology, Nature of the Sociological Imagination, Sociology and the Social Sciences, The Development of Sociology and Sociological Theory (e.g. Brief introduction of the early thinkers, Emile Durkheim, Max Weber, Karl Marx, modern developments, etc.), Culture and Society, The Role of Socialization, Agents of Socialization, Elements of Social Structure, Understanding Groups and Organizations, Social Institutions (the Family, Religion, Education, Government and Politics, the Economy and Work, Health and Medicine); Communities and Urbanization, Population and the Environment, Collective Behaviour and Social Movements, Globalization, Technology and Social Change.

**GNS 101      USE OF ENGLISH**

Effective communication and writing in English; language skills, instructions on Lexis; sentence construction, outlines and paragraphs; collection and organization of materials and logical presentation; punctuation and logical presentation of papers, phonetics, arts of public speaking and oral communication.

**ACC 101      INTRODUCTION TO ACCOUNTING**

History, concepts and theory of accounting; users of financial statements; the accounting functions and its relationship with the information system of organization; accounting procedures and systems; double-entry book-keeping system; the trial balance; suspense accounts, types of errors and corrections; classification of expenditure between capital and revenue; methods of recording accounting data; manual and mechanical; bank reconciliation and control accounts; preparation of financial statements.

**ACC 102      INTRODUCTION TO ACCOUNTING II**

End of Year Adjustment; accruals; provision for bad and doubtful debts; objectives of financial statements; review of financial statement; manufacturing account; merchandise accounts; fixed assets acquisition, depreciation and disposal; accounts of non-profits making organization; sales and purchases of business.

**ECO 101      INTRODUCTION TO ECONOMICS I**

The basic problem of scarcity and choice; the methodology of Economic Science; the general principals of resource allocation; the concepts of optimality and equity; equilibrium and disequilibrium; micro-economics versus macroeconomics; demand, supply, and price; type of resource allocation decision; methods of resource allocation in an economy; theory of the firm; introduction to welfare economics.

**ECO 102      INTRODUCTION TO ECONOMICS II**

Introduction to macroeconomics; national income determination; the public sector in the national economy; macroeconomic policy objectives and instrument; introduction to money and banking; introduction to economics growth and development; trade policies with particular reference to Nigeria.

**BUS 101      INTRODUCTION TO BUSINESS**

The scope of business; the objectives of financial decision; the characters of business from social, legal and economic perspective; forms of ownership, organization and management; functional areas of business, marketing, production, finance and personnel; relationship between government and business; the social responsibility of Business; international business; problems of Nigerian business enterprise.

**MSS 101      MATHEMATICS FOR MANAGEMENT AND SOCIAL SCIENCES I**

Mathematical concepts in management; set theory; factors and exponents; logarithms; trigonometry; equation; function & progressions; co-ordinate geometry; inequalities; permutations & combinations.

**MSS 103      STATISTICS FOR MANAGEMENT AND SOCIAL SCIENCES I**

Nature of statistics; statistical inquiries; the role of statistics; basic concepts in statistics; forms, design and tabulation of statistical data; discrete and continuous variables; 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.

**MSS 106      STATISTICS FOR MANAGEMENT AND SOCIAL SCIENCES II**

**Part I: Statistical System in Nigeria**

Agricultural statistics; industrial statistics; trade statistics; labour statistics; population statistics; national income statistics; financial statistics and control appraisal of Nigerian statistics.

**Part II:** Business Forecasting, Growth Survey and advance, Vital Statistics.

**BFN 101      INTRODUCTION TO FINANCE I**

The firm and its objectives; the objectives of financial decision; functions and organization of financial management; the finance function investment, financing and dividend policies; sources of finance for: short and medium term, long-term, long-term credit-granting institution. NIDB, NBCI, etc.; the financial institutions; banking and non-banking institution: stock exchange market and foreign exchange market; risk and uncertainty in finance; sample measurement of risk and uncertainty, Analysis of expected values; decision trees; finance mathematics; mechanics of discounting; compound interest present value; decisions, terminal value and perpetuities, Arithmetic and Geometric Progressions.

**HRM 104      ELEMENTS OF MANAGEMENT**

Basic concepts in management; management principles; functions of the Manager; planning and controlling; nature and purpose; span of management, departmentation, line and staff authority; services departments, staffing and directing; selection of manager, appraisal of managers, management; development, nature of directing, motivation and leadership; controlling; the control process, control technique, recent developments in the control process; the Nigeria environment; management in Nigeria, challenges of indignation, transferability of management systems.

**HRM 201 RECRUITMENT, SELECTION AND PLACEMENT**

Job Analysis/Manpower planning as a pre-requisite to recruitment, selection and placement; meaning and definition of recruitment; sources of recruitment; advantages and disadvantages; concepts of selection ratio and selection errors; meaning of placement; contemporary issues in recruitment.

**HRM 202 THE STATE, HUMAN RESOURCES AND INDUSTRIAL RELATIONS**

The course examines the role of the state in an industrial relations system; conceptualization of state, with reference to the view of Hegel, Karl Marx and Robert Michels; contexts and typical areas of state involvement in industrial relations e.g. Labour Union, Government and Administration, Collective Bargaining and Wage Bargaining, Wage Bargaining Institutions, Industrial Conflicts and Mechanism for Conflict Management.

**HRM 203 HUMAN RESOURCES AND INDUSTRIAL RELATIONS SYSTEMS**

The concept of human resources and industrial relations; characteristics; the framework of employment and industrial relations law in Nigeria; types of labour unions; internal structure and governance of unions; Trade Union Federations; Central Labour Organization and International Affiliations; Union Solidarity and Check-Off Systems; Collective Bargaining and Industrial Dispute Settlement; Joint Consultation and Social Concertation.

**HRM 204 ORGANISATION STRUCTURE AND DESIGN**

Organization: definition, nature and rationale, organization design and structure; nature and types; the relationships between organization design and structure effect of organization design and structure on individual, group organization behaviour and performance; organization design, decisional factors in configuring a structure division of labour, centralization/decentralization, span of control and departmentalization; theories of organization: classical, bureaucracy, systems approach, contingency etc; structure and rationale for structuring.

**HRM 208      LABOUR UNIONS AND EMPLOYERS ASSOCIATIONS**

Concepts of trade union, why trade unions; view of trade unionist; trade unions' membership structure – industrial, crafts, etc; occupational, general and enterprise unions; functions of trade unions; general background to the development of trade unions US and Nigeria situation; trade union management and administration; trade union democracy; Senior Staff Association; background information to Employers Associations; functions and types of employers associations; Nigeria Employers' Consultative Association (NECA); development of employers' association in Nigeria; the synergy between trade unions and employers association.

**HRM 209      BUSINESS COMMUNICATION SKILLS AND TECHNIQUES**

General introduction to business communication; definition, types and forms of business communication; media/channels of business communication; report writing for effect; oral communication and oral reporting; the 7cs of effective communication; technology- assisted communication.

**HRM 210      MANAGEMENT THEORY AND PRACTICE**

The meaning, nature and scope of management, universality of management; management as a science or art; the scientific classical theory of management; the human relations models; organization theory of management; the system approach theory; contingency theory; the relevance of management theory to management practice.

**ECO 201      MICROECONOMICS**

Microeconomics theory; problems of scarce resources and allocation of resources in product and factor markets with application to Nigeria and other economics; comparative economics systems; price and application of price theory; theory of production; cost of production and cost curves; theory of perfect and imperfect competition; cobweb theory.

**ECO 202      MACROECONOMICS**

Differences between micro and macro economics; national income measurement and determination; theories of consumption and investment; aggregate economics variables; basic model of national income; the Keynesian, classical and neoclassical theories of money, inflation, output and employment; general equilibrium of product, money and labour market; level of employment and economic growth; application of economic principles to develop and developing countries with special reference to Nigeria.

**HRM 301      COMPUTER APPLICATIONS IN HUMAN RESOURCE MANAGEMENT AND ACCOUNTING**

This course examines the use of computer applications in Human Resource Management (HRM) and Human Resource Accounting (HRA). Students learn basic concepts and terminology that apply to using information technology (IT), computerized HR management systems, and management information systems software in HRM and HRA through hands on navigation. Students will apply what they learn through the completion of HR related exercises and activities, such as preparation of wages, compensation and benefits log, and employee roll.

**HRM 302      HUMAN RESOURCE PLANNING**

Introduction and definition of terms – (i) Planning (ii) Human Resource (iii) Human Resource Planning; types of Human Resource Planning; macro and micro Human Resource Planning, links between macro and micro Human Resource Planning; the scope and objective of human resource planning, the need for human resource planning, strategic planning and human resource planning; the manpower environment; economic factors, labour market dynamics, government

legislations and practices, technological innovations; the human resource planning process; models of the planning process; major activities of human resource planning process; organizational goals; skill inventory; forecasting; implementation programme; audit and adjustments.

**HRM 304      INDUSTRIAL CONFLICT AND MANAGEMENT PROCESS**

Definition of the concept of industrial conflict; its various theories; causes of industrial conflicts; various manifestation of industrial conflicts e.g. strike, work-to-rule, lock out etc; collective bargaining, joint consultation; mediation, conciliation, Industrial Arbitration Panel (AO) and National Industrial Court (NIC).

**HRM 305      COLLECTIVE BARGAINING**

The concept, meaning and scope of the collective bargaining; collective bargaining and collective agreements; historical development of collective bargaining; conditionality for effective bargaining; theories of collective bargaining; legal framework of collective bargaining in Nigeria; objectives of collective bargaining to the workers, employers and state; structure of collective bargaining; centralization and decentralization of bargaining; types of bargaining relationships; collective bargaining in public and private sectors in Nigeria; Whitley-ism: wages commissions; comparability factors; budgetary and financial implications of collective bargaining, voluntarism, etc; environment of the practice of collective bargaining in Nigeria; emergent issues in collective bargaining.

**HRM 306      LABOUR AND EMPLOYMENT RELATIONS LAW**

Legislative history in the area of labour administration; origin and purpose of such legislation e.g. Trade Union Acts, Labour Acts, Trade Disputes Acts, Factory, Workmen's compensation Acts; Judicial decision including, Arbitration Panel and Industrial Relations activities and strategic in Nigeria.

**HRM 307      COMPARATIVE HUMAN RESOURCES AND INDUSTRIAL RELATIONS**

Re-introduction to the subject matter of industrial relations and the specific nature of comparative industrial relations; trends in the global labour movement; patterns of management strategic towards industrial relations; the state in comparative perspective; (IR) Systematic approaches to collective relations; industrial relations in the emerging markets; international experiences in industrial democracy.

**HRM 308      TECHNIQUES OF ORGANISATIONAL DEVELOPMENT**

The course intends to highlight the importance of systematical examination of the pulse of organization to ascertain its health status from time to time and systematically diagnosing its problems and proffering the best solution for organization improvement; organizational change; organization development, nature, objectives and tools of intervention.

**HRM 309      EMPLOYEE COMPENSATION DESIGN AND MANAGEMENT**

The concept of compensation management, philosophy, objectives, principles, and rationale for sound compensation management; theories of wages; types of payments; basic pay, performance incentives and benefits; the determinants of the wage structure; determining the actual wage structure; the compensation determination process; job analysis; job description and job specification; job evaluation; wages surveys, and its applications; decision on wages issues, ranges, pay plans, pay differentials, underpayment and overpayments. Wages and salary review commissions in Nigeria.

**HRM 310      HUMAN RESOURCE AND ORGANIZATIONAL BEHAVIOUR**

The course intends to examine the behaviours that critically contribute to organization's performance success from the dimensions of individual, group and organization and how these can be leveraged, sustained and maintained; definition and nature of organization behaviour; managing groups at work; organization policies; organizational performance.

**HRM 311      HUMAN RESOURCE ECONOMICS**

Nature of labour problems in developing countries; labour force; definition and concept of unemployment; industrial and occupation distribution of labour force; the industrial sector and the modern sector; labour market force; the informal sector and the modern sector; labour market theories; economics of wage determination; features of Nigeria labour market; manpower development.

**HRM 312      INDUSTRIAL PSYCHOLOGY**

Definition of industrial psychology, origin, scope and sub-field; criteria; determination and measurement of criteria; psychometrics; test, test-construction, validation and use of test; accidents, safety and fatigue human performance and job satisfaction; machine/equipment design, work design and performance; man-machine interface and work environment; quality of Work Life (QWL); concept and applications.

**HRM 313      PERFORMANCE MANAGEMENT AND MOTIVATION**

Introduction and definition of concepts, rationale for employee motivation, motivation theories – content and process theories, motivation through need, job design, equity, expectancy and goal setting; job satisfaction and dissatisfaction, pay satisfaction and performance, types, determinants and role of reward, productivity importance and measure of productivity, consequences of productivity.

**HRM 315      INDUSTRIAL SOCIOLOGY**

Introduction; concept, nature and scope of industrial sociology; techniques of research in industrial sociology; industrialization process and industrial revolution; characteristics of industrial and post industrial societies, industrialization under developed societies; labour force; labour migration; labour perspectives; structure of industrial bureaucracy; rational and open system post modernist perspectives; work group; formal and informal groups, workers behaviour, satisfactions, commitment, alienation, etc; and work roles; union management relations; hostility of labour unions, recruitments, training and

gender roles; industrial bargaining trends, child labour, globalization, strategic human resource management entrepreneurial development; industrial conflict.

**HRM 399 RESEARCH METHODOLOGY FOR HUMAN RESOURCE MANAGEMENT AND HUMAN RESOURCE ACCOUNTING**

The course focuses on: Skills of scientific investigation in public administration; information gathering, analysis and interpretation in dealing with business and organization 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.

**POL 301 ELEMENTS OF GOVERNMENT**

Meaning of Government, Element of Government, Rule of Law, Constitutional Development in Nigeria from 1900 – 1963, Political Institutions in Nigeria.

**HRA 302 ADVANCED FINANCIAL ACCOUNTING I**

Incomplete record and single entry; financial statement analysis and interpretation; introduction to partnership accounts; joint venture and departmental accounts; joint-stock company accounts issues of share and debentures, contract accounts. Branch account; under-writers accounts; hire purchase; pension and provident fund account voyage account; interpretation of financial statements; (ratio analysis), analysis of working capital; review of cash flow statements.

**HRA 303/ECO 307 PUBLIC FINANCE**

**National Income Analysis:** The macroeconomic environment; national income analysis; the Keynesian model; stabilization policies.

**Income and Expenditure of Government:** The scope and development of public finance; source of government revenue; the incidence, allocative and distributional effects of different forms of taxation and current expenditure; the characteristics of the Nigerian system, implication of membership of ECOWAS.

**The Public Debt:** Causes and consequences; the finance of Local Government; economic significance of the government sector; criticism of the allocative and distributional effects of unregulated market forces; the rationale of interventionistic policies; the concepts of public goods; the problem of externalities; real income distribution and pricing policies generally; direct monetary and fiscal methods of intervention; forms of state enterprises, subsidies, grants and pricing policies in the public sector; assessment of public sector projects and services; element of cost benefits analysis; appraisal of public sector economic performance.

#### **HRA 304      ADVANCED COST ACCOUNTING**

Nature and purpose of Cost Accounting; relationship between cost and financial accounting; cost classification; theory of cost behaviour; cost accounting aspects of materials, labour and overheads; process costing; treatment of joint and by-product.

Job and contract costing; review of standard costing; advanced variance analysis; marginal costing; absorption costing; analysis of changes in profit; uniform and integrated cost accounting system; behavioural aspects of cost accounting; presentation of cost information.

#### **HRA 305      OPERATIONS RESEARCH I**

Origin, Role and Methodology of Operations Research. Linear Programming Techniques: Graphical Method, Simplex Method, Shadow Price. Inventor and Production Control: Carrying Inventories, Inventory Costs, Inventory Ordering Systems. The fixed-order quantity inventory ordering system, The fixed-order Interval System, ABC Inventory Analysis. Inventory Modelling: EOQ Model, The Quantity Discount Model, EDQO Model with Discounts. Simulation Model: Deterministic Simulation, Probabilistic Simulation. Replacement Theory Analysis:

Assets that fall gradually, Assets that fall suddenly. Single Stage Decision Theory Analysis.

**HRA 306 TAXATION**

Historical and legal background of taxation in Nigeria; tax administration in Nigeria (FBIR, state board of internal revenue, objections and appeals); distinction between taxation of income and the taxation of capital; basis period (commencement rule, changes in accounting date and cessation rule); taxation of employees and

**HRA 307 INTRODUCTION TO FINANCIAL MANAGEMENT**

Financial ratios: such as : current ratio, acid-test or quick ratio, debtors turn over, average collection period, scope, nature of Nigeria Stock Exchange Market, sources of business financing institutions.

**HRA 308 OPERATIONS RESEARCH II**

Decision Making and Operational Research. Multi-Stage Decision Theory (Decision Tree), Queue Theory, Games Theory. Markov Chains Analysis, Transportation Model, Project Evaluation and Review Technique (PERT), Critical Path Analysis: Elements of an activity on arrow network, Drawing the network, Analysis of Activity on an Arrow Network, Isolating the Critical Path, Reducing the Project Time, Resource Allocation.

**HRM 401 HUMAN RESOURCES AND INDUSTRIAL RELATIONS THEORY**

Definition of a theory, distinctions among facts, principles, hypothesis, theory and model, relationship between theory and data, evaluation of a theory; examples of theories, Dunlop's, Marxist, Alan Flanders, etc

**HRM 402      MULTINATIONAL HUMAN RESOURCE MANAGEMENT**

The origins and growth of human resources and personnel management. Trends in the globalization of industry and human capital utilization. The elements of comparative employment relationships and multinational human resource practices. Cross-national perspectives on human resources and industrial relations. Macroeconomic influences on human resource management systems.

**HRM 403      STRATEGIC HUMAN RESOURCE MANAGEMENT**

Introduction to human resource management and the emerging trends in modern organization management; the concept of strategy and its applications to human resources management; performance indices (demand) in strategic human resources management; the reward function in strategic human resources management; the training function of critical evaluation in strategic human resources management; strategic of employee involvement at work;

**HRM 404      TRAINING AND HUMAN DEVELOPMENT**

Definition of the concept of training and development; and methods of training; importance of training, evaluation of training, steps in systematic training; training institutions in Nigeria.

**HRM 405      BUSINESS POLICY AND STRATEGY I**

Course relates to how directors and top managers of business as well as other organizations shape the future of their corporate establishments; what a policy is, characteristics of a policy, policies in the functional areas of business administration, procedures for policy formulation; the business organization and its environment.

**HRM 406      BUSINESS POLICY AND STRATEGY II**

Specifically, the course examines; decision making and problem solving; definition, theories of decision making, steps in decision making, characteristics

of decision making, conditions under which managers make decisions; the case solution format; purpose of case analysis; analysis of cases; presentation of cases and their analysis; guidelines on developing strategic plans, corporate development strategies.

**HRM407      QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS**

Decision – definition and types; the decision making process; causes of poor decision; the decision environment; decision making under different situations; the decision theory; behavioural influences on decision making e.g. values personalities; group and individual decision-making; decision support systems e.g. statistics and other quantitative methods, IT; decision trees; sensitivity analysis. Elements of decision analysis; types of decision situations; decision trees; operational research approach to decision analysis; systems and system analysis; modeling in or, simulation; cases for or analysis; mathematical programming; transportation model; assignment model; conflict analysis; game theory; project management; other or models; inventory; replacement; line balancing; routing and sequencing and search.

**HRM 408      DIVERSITY MANAGEMENT**

Definition of concepts; taxonomy, history, levels and dimensions of diversity; organizational context of diversity (culture, climates and processes); factors for increase in diversity and diversity awareness; globalization, changes in demography, mergers and acquisition etc.; difference among Affirmative Action (AA), equal employment opportunity (EEO), and valuing diversity; managing diversity trends in Nigeria; implications for organizational success; morale, productivity, labour relations, job satisfaction and job commitment.

**HRM 410      LABOUR POLICY AND ADMINISTRATION**

Conceptualization of terms; existing labour policy in Nigeria; its determination; development of labour policy; labour administration; new operating conditions for public administration; new challenges for labour administration; labour administration and new information technology.

**HRM 411 ENVIRONMENT AND WORK**

Concept of Work, Nature of Work and types of Work, Environment and Organisation, Economic, Social, Legal, Technological and Cultural Environment, Internal and External Factors in Organisational Goal Achievement.

**HRM 412 ETHICS IN HUMAN RESOURCE MANAGEMENT**

Works, its nature and practices; theories of work, aspects of formal and informal sector of the economy; attempts made to relate work to leisure. Roles of Professional Associations, and Institution Building for Ethical Management Developments in Employment Relationships.

**HRM 413 LABOUR RELATIONS IN NIGERIA**

The field of industrial relations – definition, scope actors in the IR system; the emergence of wage employment in Nigeria; the labour force in Nigeria; the Nigerian environment; the workers and their unions – philosophy, origin and growth objectives, organization, roles, problems and types of trade unions; industrial conflicts and their resolution; collective bargaining international aspects of

**HRM 415 CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE**

Concept of Organisation, Relationship between Organisation and Environment, Concept of Local, National and Global Environment, Production of Service Delivery Mechanism – Input – Output Conversion Mechanism, Corporate Responsibility of Organisation to Human Resource and Organisation's Environment, for instance, Education, Infrastructure, Socio-Economic Contributions to Environment.

**HRM 497 RESEARCH SEMINAR**

Seminar Issues in Human Resource Management and Human Resource Accounting. The Seminar should take the forms of both theoretical and practical demonstration of skills and knowledge by the students. Contemporary issues in the areas of human resource management and human resource accounting to

engender research problems should be well articulated. Presentation of Papers by the students should attract 40% while 60% for examination.

#### **HRM 499 RESEARCH PROJECT**

(1) Developing students skill in analyzing and writing reports based on an empirical or library study of a specific subject mater or topic in relevance Administration and Management Studies; (2) Management models for effective project presentation; (3) Students would present a research based report of not less than 3,000 words and about 60 – 80 pages at the end of the session;. The research is broken down into two parts. The first part, i.e. HRM/HRA 498, is to be concluded in the Harmattan Semester, and it includes: topic and proposal approval, literature review and methodology approval). The second part begins in the Rain Semester, and it encompasses data analysis, interpretation and conclusion of the research report. It also incorporates the student's ability to defend the entire field and documentation work done.

labour relations in Nigeria; emerging and future trends in labour relations in Nigeria.

#### **HRA 401 ADVANCED FINANCIAL ACCOUNTING II**

Income measurements; accounting standards SAS 1-4; simple published accounts; accounting for liabilities and shareholders equity; containers accounts; investments accounts; value added statement; cash flow statements; royalty accounts. Review of published accounts; review of branch accounts – foreign branch; farmer's account; bankruptcy and liquidation; consequential loss and loss of stock; lease accounting; account of banks; insurance; building society and unit trusts; accounting for inflation. Share and business valuation; foreign joint venture account; capital reduction/reconstruction and reorganization account; merger/acquisition and absorption of one company by another; partnership accounts – advanced treatment including dissolution and conversion into limited liability company.

### **HRA 403      ADVANCED MANAGEMENT ACCOUNTING**

Performance reports and communication; essential features of performance reports; the basic for performance reports; adoption performance reports to requirement of users; management follow-up procedures; technical aspects of controls reports; comprehensive demonstration case; performance reporting in non-manufacturing firms; executive compensation and incentive plans; non-financial programme measurement; elements of decision making under uncertainty; maximizing expected monetary value; maximizing expected utility; risk sharing; probabilistic budgets; other probabilistic techniques.

### **HRA 404      INTERNATIONAL ACCOUNTING**

Multinational enterprises, objectives and operations (MNE); international accounting standards; preparation and analysis of financial statements for companies that has branches of foreign multinational companies; various accounting and control problems of foreign companies; method of transfer of dividends; cost of foreign products; translation of financial statement of foreign subsidiary; international taxation; international taxation; international transfer pricing.

### **HRA 405      TAX MANAGEMENT**

Loss relief; taxation of banks, insurance companies, construction companies, airline and shipping companies; double taxation relief; taxation of settlement, trust estate of a deceased.

### **HRA 406      PUBLIC SECTOR ACCOUNTING**

Accounting principles and practice of government and non-profit organization; legal and accounting bases of government 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; the budget cycle in government; federal government financial

controls; accounting for local governments, public utilities and parastatals; public audit and accountability; pension and gratuity.

#### **HRA 407 INTRODUCTION TO AUDITING**

Nature and purpose of audit, historical development of audit; difference between accounting and auditing; qualities of an auditor; other services provided by the auditor. Appointment and qualification of auditor; rights and duties of auditors; removal dismissal and resignation of auditor; remuneration of auditors; independence of auditors as in both CAMD and ICAN provisions; audit standards and guidelines; functions and responsibilities of directors and audit committee; supervision and monitoring of audit practices

#### **HRA 408 AUDITING AND INVESTIGATION**

**Auditor's Liability:** Types of liability; standard of care required by the auditor; liability to third parties with relevant cases.

**Fraud, Error and Irregularity:** Types of fraud and error; responsibility for prevention and detection of fraud, error and irregularities; procedures for prevention and detection of fraud; fraud, error and irregularity and the auditor.

#### **Auditors and Computer Based Systems: (System-Based Audit)**

**Verification of Assets and Liabilities:** Financial reporting and investigation; types of investigation; stages of investigation; accountants reports for prospectus and similar documents; forms of report and qualities of a good report; use of accounting ratios; acquisitions and mergers or takeover; prospectus, prospective investments and incoming partners; prospective lending; fraud and bank duty.

#### **Special Audits and Miscellaneous.**

#### **HRM 409 ENTREPRENEURIAL DEVELOPMENT**

Entrepreneurial theories; interpersonal or personal character and behavioural traits of entrepreneurs; financial aspects of entrepreneurship in which business

success is most commonly reflected; external aspects of entrepreneurship; characteristics of good entrepreneur; comparative analysis of entrepreneur.

**HRA 410      STRATEGIC FINANCIAL MANAGEMENT**

Definitions, meaning and scope of strategic financial management; goals and objectives of corporate strategy market strategy (e.g. product portfolio) competitive edge, e-commerce, e-business risk etc; financial objective of both profit and non-profit making organizations maximizing shareholders wealth, value of money, providing a surplus etc; principles of corporate governance; relationship between the company management and other stakeholder; scope of directors' responsibilities adequacy of disclosure requirements, creative accounting, window dressing etc; directors' remunerations and prerequisites rewards and transactions; the effect of good and bad corporate governance on the value of the business via share price.

**HRA 411      MANAGEMENT INFORMATION SYSTEM (MIS) I**

Introduction – system, information, information attributes, characteristics of information, value of information and categories of information; definition of a management information system, components and evolution. Information theory and the value of information systems; information processors; structures of MIS; organization and management of information systems; the behavioural aspects of MIS; approaches to information evaluation MIS in HRM.

**HRA 412      MANAGEMENT INFORMATION SYSTEM II**

Computerized information systems; systems analysis and design including flow charting. Internal control in an EDP environment; system evaluation; implementations of systems; computer virus and data security backup and recovery procedures; impact of information system on the society; behavioural aspect of information technology development in organizations.