

## **SCHOOL OF BUSINESS (SB)**

Before graduating with a Bachelor of Science (B.Sc.) Degree from the School of Business, the student must complete alongside the University Requirements the following Core Courses and at least One Elective:

### **Core Courses**

#### **FRESHMAN YEAR (Year I) (ALL DEPARTMENTS)**

BUS 101: Principles of Management  
MKT 101: Fundamentals of Marketing  
BUS 103: Fundamentals of Business Economics  
BUS 105: Business Mathematics and statistics  
ACC 102: Principles of Accounting  
INS 102: Principles of Insurance  
HRM 102: Principles of Human Resource Management  
BNF 102: Principles of Finance

#### **Bachelors of Science (B.Sc.) in Accountancy (ACC)**

### **Core Courses**

ACC 201: Cost and Management Accounting I  
ACC 203: OHADA Accounting I  
ACC 205: Intermediate Accounting I  
BUS 201: Business Law  
BUS 211: Internship I  
ACC 202: Cost and Management Accounting II  
ACC 204: OHADA Accounting II  
ACC 206: Intermediate Accounting II  
ACC 208: Tax Accounting I  
ACC 301: Tax Accounting II  
BUS 301: Research Methods  
BUS 302: Work Experience  
ACC 303: Accounting Software Packages  
BUS 305: Business Ethics  
BUS 311: Internship II  
ACC 401: Advanced Accounting I  
ACC 403: Public Sector and Non-for-Profit  
ACC 405: Auditing, Control and Investigation  
ACC 402: Advanced Accounting II  
ACC 407: Accounting Ethics and Professional Responsibility  
BUS 410: Senior Project

### **Elective Courses**

BNF 201 Elements of Banking and Monetary Policy

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ACC 210: Accounting Theory

BNF 202: E-Banking and Instruments of Payments

BNF 208: Public Finance

BNF 203: Microfinance

BNF 301: Financial Management

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## **COURSE DESCRIPTIONS**

### **BUS101: Principles of Management**

**6 Credits (40-10-10)**

This course is the introductory course to the entire management program. It is designed to give the freshmen a foundation upon which other subsequent specialty courses will be built. The course introduces management from the process approach by exploring the basic functions of management from planning to control as suggested by Henri Fayol and other classical practicing managers. To valorize current management practices, the course traces the evolution of management thoughts from the Classical to the contingency and environmental ideologies. The course is however treated and tested at the principle and concept levels of pedagogy since it is the first contact of the learners with management literature.

### **BUS 103: Fundamentals of Business Economics**

**6 Credits (40-10-10)**

This course introduces students to economics concepts and their applications in business management decisions. It focuses on the decision making at individual and macro levels. At the end of the course, students must understand basic concepts of; Economics as a social science, demand and supply, economics of taxation, the economics of public sector, firm behavior and the organization of industry with emphasis on theory of production, theory of cost, revenue, perfect competition, monopoly, monopolistic competitions and oligopoly. At the macro level, the course tries to dissect the integrated elements that shape business trends in any economic system in a prescriptive manner, underlying applicable economic models in each case. Students must have a firm grasp of national income accounts, the determination of national income, aggregate demand and fiscal policy, the balance of payment and foreign trade, the market for foreign exchange, the central bank and money supply.

### **BUS 105: Business Mathematics and statistics**

**6 Credits (40-10-10)**

This is an introductory course in Business mathematics. The major objective is to enable students to quantify business problems. Unlike pure mathematical courses, this course introduces students to mathematical concepts that are, useful in business analysis and effectively brings in business applications. The course covers real number system, relations, functions, graphs, limits, derivatives, and economic applications. It takes students at the first

level of logical reasoning in pedagogy. The course leverages on Ordinary level of mathematics and its applications in Business. From the statistical perspective, this is the first in a series of statistical courses designed to help students to strengthen their analytical ability particularly of economic phenomena. Unlike pure statistical courses, it is structured to act as an aid, to business analysis. It focuses mainly on descriptive statistics and particular topics to be covered are sources of statistical information. Methods of: presenting data, measures of central tendency, measure of position, measures of absolute and relative dispersion, measures of correlation, time series, index numbers, etc. It excludes sophisticated inferential statistical tools which are treated at a higher level.

**ACC 102: Principles of Accounting 6 Credits (40-10-10)**

This is the first course in the accounting career and therefore introduces the students into the field of accounting. The course introduces students on the need for tracking organization's activities and recording them in the books of the organizations so as to be able to generate financial statements at the end of a particular period. The need of accounting information by users is also an important aspect of the course. Topics covered in the course include: definition accounting terms, concepts in accounting, bookkeeping, double entry principles, recording of transactions, ledger accounts, subsidiary books, banking transactions, journal, trial balance, preparation of statement of income and statement of financial position with end of year adjustments.

**BUS 107: Introduction to Methodology of Scientific Research 6 Credits (40-10-10)**

This course is meant to provide a solid foundation to the students in the rigorous world of scientific writing. Considering the evaluation system of CUIB where students are constantly expected to write base group reports, portfolio assignments etc, this course must at the basic minimum provide the know how to cope with such exercises in a scientific manner. As a foundation to the Research methods course in the Junior Year, this course is expected to cover the elements of scientific academic articles and thesis write-up at the elementary level. For teaching any of these elements, proposals, reports, articles, thesis, samples of each must be brought to class each time for analysis and comparisons to deepen the understanding of the learners. NB. For references and general approach, the APA style should be adopted.

**INS 102: Principles of Insurance 4Credits (40-10-10)**

This is the first introductory course in Insurance. It aims to provide students with the fundamental knowledge of insurance beginning with frequently used terms and their definitions as used in the industry. As the course develops, it illustrates the insurance

process and its need, guiding the reader through the various mechanics, functions of insurance companies, types of insurance products available and the applicability in different situations, illustrating with examples whenever possible. It will cover the historical developments of insurance; Insurance institutions; the scope of insurance; the general functions of insurance; detailed analysis of the various classes of insurance.

**BNF 102 Principles of Finance**

**6 Credits (40-10-10)**

This course is introduction to the field of finance which will enable the students appreciate fundamental concepts in finance. It covers topics such as the Time-value of money, risk analysis, basic operations of capital markets, current assets and current liabilities analysis, capital budgeting and cost of capital calculation.

**HRM 102: Principles of Human Resource Management**

**6 Credits (40-10-10)**

This is an introductory course to Human Resource Management. Hired and Fired? Students will analyze the primary functions of Human Resource Management which include Recruitment, Selection, Training, Development, Compensation and evaluation. The Objectives & Functions of HRM, Evolution of HRM - HRM policy goals - Human Resource Planning, the HR profession - Current People Resourcing issues .This course is designed to equip students with operational knowledge of hiring, managing and firing employees. Throughout this course students will be introduced to the HRM role by following life cycle of an employee from organizational entry to exit. Which will cover: Job Analysis and Job Design – Recruitment and selection Processes, Methods and Evaluation - Classic Selection - Advanced selection methods - induction and orientation - Performance management strategies - Performance Appraisal - Pay and Rewards - Training and development - Employee relations - Staff turnover - Retention – Redundancy and retirement? Various forms of technologies will be highlighted to expose students to the emerging technologies impacting the business world. Professional communication skills and practices, problem solving, ethical and legal issues and the impact of effective presentation skills are taught in this course as a foundational knowledge to prepare students to be school and career ready. Employability skills are integrated into activities, tasks, and projects throughout the course standards to demonstrate the skills required by business and industry.

**ACC 201: Cost and Management Accounting I**

**6 Credits (40-10-10)**

Being the first course in cost and management accounting, it introduces students to elementary costing techniques and elements that make up the cost of a product or service. The course does not assume any pre-knowledge in costing and will therefore handle areas such as cost accounting principles, concepts, costs classification, materials costing, labour

costing and costing of overheads, cost statements, costing methods and valuation methods are also important elements of the course.

**ACC 202: Cost and Management Accounting II** **6 Credits (40-10-10)**

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This course is designed to provide students with deep knowledge of costing methods and techniques. The course also provide knowledge and understanding on the process of identifying, measuring, analyzing, interpreting and communicating information for the proper management of the organization. It also focuses on the preparation of management reports, preparation of budgets, Budgetary control, Standard costing, Absorption costing, Marginal costing and Activity based costing; Cost volume profit Analysis. The topics to be treated includes the following; Break Even Analysis, types of costing and their applications (job costing, batch costing, contract costing, principal costing and integral costing).The students will also be provided with costing approach and techniques. Standard costing, budgetary control and cash flow will equally be treated. Comparisons will also be made between financial accounting and Information and Management-Cost Accounting information.

**ACC 203: OHADA Accounting I** **6 Credits (40-10-10)**

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This is the second course in financial accounting after Principles of Accounting (ACC 102). However, it is the first course in OHADA Accounting. It is a complementary course to ACC 102 for students in the OHADA states. The course focuses on training the students to squarely fit into the local market, since the official accounting system adopted in Cameroon is the OHADA system. The areas covered in the course OHADA codification system, chart of accounts, sales and purchase transactions, depreciation of noncurrent assets, settlements, and provisions, accounting for containers, bank reconciliation and pay roll accounting.

**ACC 204: OHADA Accounting II** **6 Credits (40-10-10)**

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This course is designed to provide students with deep knowledge of OHADA Accounting methods and techniques. The course also provide knowledge and understanding on the process of identifying, measuring, analysing, interpreting and communicating information for the proper management of the organisation. It also focuses on the depreciation of noncurrent assets, disposal of noncurrent assets, provisions, and other end of year adjustments, payroll accounting and preparation of financial statements.

**ACC 205: Intermediate Accounting I****6 Credits (40-10-10)**

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This is the continuation of Principles of Accounting and covers topics such as financial statements for sole proprietor business, incomplete records, control accounts, manufacturing accounts, and departmental accounts. Other topics include detailed accounts of partnership, dissolution, amalgamations, trading profit and loss accounts and balance sheet, consignment accounts, hire purchase accounts.

**ACC 206: Intermediate Accounting II****6 Credits (40-10-10)**

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The topics covered include; Detailed accounts of partnership, dissolution, amalgamations, trading profit and loss accounts and balance sheet, consignment accounts, hire purchase accounts.

Other topics will include: International Accounting, Publication of corporate financial statements, EPs and format for publication of company accounts. Introduction to simple group accounts, reasons for groups, Accounting of associates, cost method, investment method, Statement of Cash Flows, Leases, etc.

**ACC 208: Tax Accounting I****6 Credits (40-10-10)**

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This is an introductory course to Cameroon taxation. The course provide students with a good understanding of public finance taking in account the national policy on taxation, tax collection and the principles governing direct and indirect taxation in Cameroon. Areas to be covered include definition of tax terms, overview of taxation, tax structure and administration in Cameroon, different types of taxes in Cameroon, personal income tax, pay roll accounting, residence and source principles of taxation, and council taxes.

**ACC 210: Accounting Theory****6 Credits (40-10-10)**

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This course presents the conceptual framework of accounting, together with the basic accounting theory with double entry principles, the concepts and its applications. The main topics to be treated in the course include the basic principles of accounting (double entry), concepts of accounting a detailed study of Generally Accepted Accounting Principles (GAAP), Financial Accounting Standard (FAS), and International Financial Reporting Standard (IFRS). The concepts of account interpretation and Accounting Policies, The use of final accounts, Income Statements (profit and loss) and balance sheet, and the director's reports on financial statements.

**ACC 301: Tax Accounting II****6 Credits (40-10-10)**

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This module is the second of the two modules in Taxation. The course content builds on what was studied in Tax Accounting I and concentrates more on the taxation of business

activities. The general overview and Theory of Taxation will be revised. The personal income taxation in Cameroon will also be reviewed in depth, while the system of taxation will be discussed in general and Cameroon in particular. The first course will mainly deal with the taxation of individuals to prepare the student for the more rigorous course in this semester on the taxation of Business activities. The structure of the course is adopted in order to give students a general overview and awareness on the subject matter, while at the same time giving the student a detailed analysis of the way businesses are taxed. The course also looks at some international comparisons. In particular, this course will handle Value Added Tax, company income tax, and other taxes on activities in Cameroon. The course also focuses on the practice of taxation in Cameroon.

**ACC 303 Accounting Software Packages**

**6 Credits (40-10-10)**

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This is a more practical course in accounting information technology. The course provides an understanding of the design, data collection and the processing of this accounting information using Accounting Information System. This involves a basic discussion of the various methodologies for the development of accounting information systems and description of information systems and their components. Elements of PROLOG programming language and its use in systems analysis and design. Here the student will be able to try, operate, and understand the use of computer hardware and software as a tool to assist the accountant in his/her job to create financial statements and other reports for the management. It is also aim of this course that the student will be able to see for him/herself the general controls and application controls that ought to be present in a computerized system. Because of the dynamic nature of discipline, their contents also change considerably from year to year. This course introduces microcomputer applications related to the major accounting systems. Topics include: general ledger, accounts receivable, accounts payable, inventory, payroll, and correcting, adjusting, and closing entries and preparation of financial statements. The course handles in detail the application of excel packages in accounting, data base management systems, and access. Accounting software packages are equally treated in detail with focus on practical applications. Application packages such as quick books, Tompro, sage sari, etc. will be treated.

**ACC 401: Advanced Accounting I**

**6 Credits (40-10-10)**

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The course provides students with the advanced nature of financial accounting practices. The understanding of this final accounting reporting includes the theory and practice of financial accounting in relation to corporations. The student's skills, knowledge and understanding will be extended in areas such as accounting for groups structures. Topics to

be completed include cash flows statement, leases and hire purchase, accounting for business combinations, consolidation of financial statements (both wholly and partially owned subsidiaries), inter-company transfer of service and non-current assets, inventory transactions and indebtedness, consolidated statements of income and reconciliation.

**ACC 402: Advanced Accounting II**

**6 Credits (40-10-10)**

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The course builds further on the skills and knowledge introduced in Advanced Accounting I. Students are expected to handle more sophisticated issues on financial and specialized accounting. The areas covered will include consolidated financial statements with income taxes segments and interim reporting, foreign currency transactions, hedging, exchange risks, transaction of foreign currency, financial statements, Accounting for legal reorganization and liquidation, accounting for state and local governments.

**ACC 403: Public Sector and Non-for-Profit Accounting**

**6 Credits (40-10-10)**

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It is the course that focuses on the accounting practices by state and local governments. The course equally handles issues of non-profit organizations and governmental entities which are not principally profit oriented. Such entities will include accounting for Health care organizations, Universities and colleges etc. Issues to be addressed in the course include; nature, scope and objectives of government accounting, central government accounting principles and practices, basis of accounting, fund accounting, budgeting in governments, preparation of end of year financial statements for local councils.

**ACC 405: Auditing, Control and Investigation**

**6 Credits (40-10-10)**

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This course presents a foundation for students with necessary basic knowledge on auditing techniques. It prepares them for advanced auditing techniques. The course covers areas such as the rights of an auditor, the functions, duties and responsibilities, appointment and removal from office, qualification and disqualification, the legality of the profession and the different types of auditing. Also included are auditing standards and guidelines, audit evidence, audit program, management letters, audit reports, internal control and stock taking procedures. It extends the scope of auditing into audit investigation. The Case of law in auditing and current developments. Additional topics include in-depth to extend the scope of auditing to cover specialist entities and situations of special rules and regulation, the conduct of management audits and the conduct of special engagement and investigations and reports. Students are expected to apply the respective concepts in Auditing and Investigation in an organization.

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The ethics of a business is currently a high profile issue owing to sensational corporate scandals that had taken place in many countries causing extensive damages to the economy and society. These corporate scandals question the morality of businessmen in general and accountants in particular. It is argued that the accountants have been the main contributors to the decline in ethical standards of a business. Recent highly publicized accounting scandals have made it clear that ethical conduct of accountants has not met the standards inherent in the foregoing quotations. There are numerous egregious accounting frauds involving publicly owned business enterprises. The accounting profession has a responsibility towards these areas, whose deficiencies have led to corporate scandals and collapses. Hence, today, ethical conduct of accounting professionals has become a topical issue.

**Summary:**

Total number of Specialty credits	176
Total number of credits	244
Total number of Volunteerism Hours	105
Minimum credits required for graduation	240
Maximum number of Credit	280
Total Number of University requirements	38