

## Curriculum for B.Sc. Degree in Accounting

### HARMATTAN SEMESTER-100 LEVEL

COURSE CODE	COURSE TITLE	UNITS	STATUS
ACC 101	Introduction to Accounting I	3	C
BFN 101	Introduction to Finance I	2	C
BUS 103	Introduction to Business I	2	C
ECO 101	Introduction to Economics I	3	C
FMS 101	Mathematics for Management Sciences I	3	C
FMS 103	Statistics for Management Sciences I	3	C
FMS 105	Introduction to Human Resources Management I	2	C
FMS 107	Basic Psychology	3	C
GNS 101	Use of English I	2	R
GNS 103	Use of Library	1	R
	<b>TOTAL UNITS</b>	<b>24</b>	

### RAIN SEMESTER 100 LEVEL

COURSE CODE	COURSE TITLE	UNITS	STATUS
ACC 102	Introduction to Accounting II	3	C
BFN 102	Introduction to Finance II	2	C
BUS 104	Introduction to Business II	2	C
ECO 102	Introduction to Economics II	3	C
FMS 102	Mathematics for Management Sciences II	3	C
FMS 104	Statistics for Management Sciences II	3	C
FMS 106	Introduction to Human Resource Management II	2	C
GNS 102	Use of English II	2	R
GNS 104	Nigerian Peoples and Culture	2	R
	<b>TOTAL UNITS</b>	<b>22</b>	

### HARMATTAN SEMESTER - 200 LEVEL

COURSE CODE	COURSE TITLE	UNITS	STATUS
ACC 201	Financial Accounting I	3	C
ACC 203	Cost Accounting I	3	C
ECO 201	Principles of Microeconomics	3	C
FMS 201	Introduction to Financial and Security Analysis	3	C
FMS 203	Elements of Management I	3	C
GNS 203	Introduction to Entrepreneurial Skills	2	R
GNS 211	Basic French	2	R
	<b>TOTAL UNITS</b>	<b>19</b>	

**RAIN SEMESTER - 200 LEVEL**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNITS</b>	<b>STATUS</b>
ACC 202	Financial Accounting II	3	C
ACC 204	Cost Accounting II	3	C
ECO 202	Principles of Macroeconomics	3	C
FMS 202	Business & Organizational Communication	2	C
FMS 206	Commercial Law	3	C
POL 210	Elements of Government and Politics	3	C
GNS 212	Introduction to Information and Communication Technology	2	R
GNS 204	Logic and Philosophy	2	R
	<b>TOTAL UNITS</b>	<b>21</b>	

**HARMATTAN SEMESTER.300 LEVEL**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNITS</b>	<b>STATUS</b>
ACC 303	Management Accounting I	3	C
ACC 311	Accounting Theory	2	C
ACC 313	Oil and Gas Accounting	2	C
ACC 315	Advanced Financial Accounting and Reporting I	3	C
ACC 317	Accounting Laboratory	1	C
ACC 319	Analysis for Business Decision	3	C
ACC 321	Corporate Law	2	C
FMS 301	Entrepreneurial Development I	2	C
FMS 303	History & Philosophy of Science	3	C
	<b>TOTAL UNITS</b>	<b>21</b>	

**RAIN SEMESTER 300 LEVEL**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNITS</b>	<b>STATUS</b>
ACC 304	Management Accounting II	3	C
ACC 306	Management Information Systems	3	C
ACC 314	Application of Computer to Accounting	3	C
ACC 316	Advanced Financial Accounting and Reporting II	3	C
ACC 320	Industrial Attachment	1	C
BUS 314	Production Management	3	C
FMS 302	Entrepreneurial Development II	2	C
FMS 398	Research Methodology in Management Sciences.	3	C
	<b>TOTAL UNITS</b>	<b>21</b>	

**HARMATTAN SEMESTER.400 LEVEL**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNITS</b>	<b>STATUS</b>
ACC 401	Auditing and Assurance Services I	3	C
ACC 405	Financial Management I	3	C
ACC 411	Taxation and Tax Administration	3	C
ACC 413	Public Sector Accounting & Finance	3	C
ACC 415	International Accounting	3	C
ACC 417	Multi-disciplinary Case Study	2	C
FMS 401	Business Policy and Strategy I	3	C
	<b>TOTAL UNITS</b>	<b>20</b>	

**RAIN SEMESTER.400 LEVEL**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>Units</b>	<b>Status</b>
ACC 402	Auditing and Assurance Services II	3	C
ACC 406	Financial Management II	3	C
ACC 412	Tax Management and Fiscal Policy	3	C
ACC 418	Financial Reporting and Ethics	2	C
ACC 499	Research Project	6	C
FMS 402	Business Policy and Strategy II	3	C
	<b>TOTAL UNITS</b>	<b>20</b>	

**OSUN STATE UNIVERSITY, OSOGBO**  
**COLLEGE OF MANAGEMENT AND SOCIAL SCIENCES**  
**FACULTY OF MANAGEMENT SCIENCES**  
**DEPARTMENT OF ACCOUNTING**  
**B.Sc. Accounting CCMAS Curriculum**  
**100 LEVEL HARMATTAN SEMESTER**

<b>Course Code</b>	<b>COURSE TITLE</b>	<b>Units</b>	<b>Status</b>	<b>LH</b>	<b>PH</b>
GST 111	Communication in English	2	C	15	45
ACC 101	Introduction to Financial Accounting I	3	C	30	45
AMS 101	Principles of Management	2	C	30	-
AMS 103	Introduction to Computers	2	C	30	-
BUA 101	Introduction to Business I	2	C	30	
ECO 101	Principles of Economics I	2	C	30	
ECO 103	Introductory Mathematics I	2	C	30	
EHR 101	Introduction to Human Resource Management	2	C	30	-
UNIOSUN – ACC 103	Business Statistics I	2	C	30	
	<b>Total</b>	<b>19</b>			

**100 LEVEL RAIN SEMESTER**

<b>Course Code</b>	<b>COURSE TITLE</b>	<b>Unit</b>	<b>Status</b>	<b>LH</b>	<b>PH</b>
GST 112	Nigerian Peoples and Culture	2	C	30	-
ACC 102	Introduction to Financial Accounting II	3	C	30	45
AMS 102	Basic Mathematics	2	C	30	-
AMS 104	Principles of Project Management	2	C	30	-
BUA 102	Introduction to Business II	2	C	30	
ECO 102	Principles of Economics II	2	C	30	
EHR 102	Introduction to Employment Relations	2	C	30	
UNIOSUN – ACC 104	Business Statistics II	2	C	45	
	<b>TOTAL UNITS</b>	<b>17</b>			

**DEPARTMENT OF BANKING AND FINANCE**  
**B.Sc. Banking and Finance CCMAS Curriculum**

**100 LEVEL HARMATTAN SEMESTER**

<b>Course Code</b>	<b>Course Title</b>	<b>Unit</b>	<b>Status</b>	<b>LH</b>	<b>PH</b>
GST 111	Communication in English	2	C	30	
ACC 101	Introduction to Financial Accounting I	3	C	45	-
AMS 101	Principles of Management	2	C	30	
AMS 103	Introduction to Computers	2	C	30	

BUA 101	Introduction to Business I	2	C	30	
ECO 101	Principles of Economics I	2	C	30	-
EHR 101	Introduction to Human Resources Management	2	C	30	
FIN 101	Introduction to Finance	3	C	45	
<b>Total</b>		<b>18</b>			

### 100 LEVEL RAIN SEMESTER

<b>Course Code</b>	<b>Course Title</b>	<b>Unit</b>	<b>Status</b>	<b>LH</b>	<b>PH</b>
GST 112	Nigerian Peoples and Culture	2	C	30	
ACC 102	Introduction to Financial Accounting II	3	C	30	45
AMS 102	Basic Mathematics	2	C	30	
AMS 104	Principles of Project Management	2	C	30	
BUA 102	Introduction to Business II	2	C	30	-
ECO 102	Principles of Economics II	2	C	30	
EHR 102	Introduction to Employment Relations	2	C	30	
UNIOSUN – FIN 102	Introduction to Finance II	3	C	30	
<b>Total</b>		<b>18</b>			

## Curriculum for B.Sc. Degree in Banking and Finance

### HARMATTAN SEMESTER 100 LEVEL

COURSE CODE	COURSE TITLE	UNITS	STATUS
ACC 101	Introduction to Accounting I	3	C
BFN 101	Introduction to Finance I	2	C
BUS 103	Introduction to Business I	2	C
ECO 101	Introduction to Economics I	3	C
FMS 101	Mathematics for Management Sciences I	3	C
FMS 103	Statistics for Management Sciences I	3	C
FMS 105	Introduction to Human Resources Management I	2	C
FMS 107	Basic Psychology	3	C
GNS 101	Use of English I	2	R
GNS 103	Use of Library	1	R
	<b>TOTAL UNITS</b>	<b>24</b>	

### RAIN SEMESTER 100 LEVEL

COURSE CODE	COURSE TITLE	UNITS	STATUS
ACC 102	Introduction to Accounting II	3	C
BFN 102	Introduction to Finance II	2	C
BUS 104	Introduction to Business II	2	C
ECO 102	Introduction to Economics II	3	C
FMS 102	Mathematics for Management Sciences II	3	C
FMS 104	Statistics for Management Sciences II	3	C
FMS 106	Introduction to Human Resource Management II	2	C
GNS 102	Use of English II	2	R
GNS 104	Nigerian Peoples and Culture	2	R
	<b>TOTAL UNITS</b>	<b>22</b>	

### HARMATTAN SEMESTER - 200LEVEL

COURSE CODE	COURSE TITLE	UNITS	STATUS
ACC 201	Financial Accounting I	3	C
ACC 211	Introduction to Cost & Mgt. Accounting	3	C
BFN 205	Business and Commercial Law	3	C
BFN 207	Elements of Banking I	2	C
ECO 201	Principles of Microeconomics	3	C
FMS 201	Introduction to Financial and Security Analysis	3	C
FMS 203	Elements of Management I	3	C
GNS 203	Introduction to Entrepreneurial Skills	2	R
GNS 211	Basic French	2	R
	<b>TOTAL UNITS</b>	<b>24</b>	

**RAIN SEMESTER - 200LEVEL**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>UNITS</b>	<b>STATUS</b>
ACC 202	Financial Accounting II	3	C
BFN 202	Financial Systems	3	C
BFN 204	Mathematical Analysis in Finance	3	C
BFN 208	Elements of Banking II	2	C
ECO 202	Principles of Macroeconomics	3	C
FMS 202	Business & Organizational Communication	2	C
POL 210	Elements of Government and Politics	3	C
GNS 204	Logic and Philosophy	2	R
GNS 212	Introduction to Information and Communication Technology	2	R
	<b>TOTAL UNITS</b>	<b>23</b>	

**HARMATTAN SEMESTER - 300LEVEL**

<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>	<b>Status</b>
BFN 303	Monetary Theory and Policy	3	C
BFN 305	Comparative Banking	3	C
BFN 313	Business Software	1	C
BFN 315	Banking Law, Regulations and Corporate Governance	3	C
BFN 319	Business Finance	3	C
BFN 321	Analysis for Business Decision	3	C
FMS 301	Entrepreneurial Development I	2	C
FMS 303	History & Philosophy of Science	3	C
	<b>Elective (Choose one)</b>		
BFN 317	Elements of Public Finance	2	E
BFN 323	Treasury Management	2	E
	<b>TOTAL UNITS</b>	<b>23</b>	

**RAIN SEMESTER - 300LEVEL**

<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>	<b>Status</b>
BFN 302	Practice of Banking	3	C
BFN 304	Mortgage Finance	3	C
BFN 314	Banking Methods and Processes	3	C
BFN 318	Application of Computer to Finance/Management Information System	3	C
BFN 320	Industrial Attachment	1	C
FMS 302	Entrepreneurial Development II	2	C
FMS 398	Research Methodology in Management Sciences	3	C
	<b>TOTAL UNITS</b>	<b>18</b>	

**HARMATTAN SEMESTER - 400LEVEL**

<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>	<b>Status</b>
BFN 415	Corporate Financial Management	3	C
BFN 417	Bank Audit and Inspection	3	C
BFN 421	Bank Lending and Credit Administration	3	C
BFN 423	International Trade and Finance	3	C
BFN 425	Management of Financial Institutions	3	C
FMS 401	Business Policy and Strategy I	3	C
	<b>Elective (Choose one)</b>		
BFN 411	Multi Business Finance	2	E
BFN 413	Financial Planning and Control	2	E
	<b>Total</b>	<b>20</b>	

**RAIN SEMESTER - 400LEVEL**

<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>	<b>Status</b>
BFN 402	Investment Banking	3	C
BFN 404	Capital Market and Portfolio Theory	3	C
BFN 406	Marketing of Financial Services	3	C
BFN 410	Project Analysis and Evaluation	3	C
BFN 499	Research Project	6	C
FMS 402	Business Policy and Strategy II	3	C
	<b>Total</b>	<b>21</b>	