

Hope University College

CURRICULUM

**Faculty of Business Management
and Entrepreneurship**

Department of Accounting and Finance



May, 2010
Hope University College
Addis Ababa

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Curriculum for Accounting and Finance

1.0 INTRODUCTION

Accounting is an interdisciplinary field of study that combines accounting with business operations and leadership. The relation with leadership brings in a new aspect to the interdisciplinary approach to accounting.

Ethiopia is a country that has developed rapidly during the last 10 years resulting in an increase in international business and the establishment of many small enterprises. Furthermore, small enterprises have developed into bigger companies with an increasing number of capital transactions in increasingly complex situations. Some of these transactions involve large amounts of money with significant risk. As a result, more complex situations arise that require these companies and their managers to use financial statements, forecasts and advice. Therefore, the Ethiopian market has an increasing demand for financial controllers, financial advisers, accountants, and treasurers.

A new philosophy in the field of finance and accounting comes directly from Ethiopian stakeholders such as banks, the chamber of commerce, and various enterprises. The future accountant should be a person whose strong service orientation is evident in the different environments in which they work, live and prosper. They take their place as stewards in their different professional roles. This vision requires the future accountant to be a person with a holistic approach to accounting, finances, business operations and leadership.

There is a great need for an accounting program with a service orientation. HUC is planning to have this unique service-oriented accounting curriculum that not only offers theoretical lectures but also includes rigorous practical and applied sessions that equip graduates with the most recent knowledge and skills along with a service orientation.

2.0 DEPARTMENTAL VISION, MISSION, AIM AND OBJECTIVES

2.1 VISION STATEMENT

The Department of Finance and Accounting seeks to expand and integrate knowledge of accounting, finance and business leadership. Therefore, the vision of the Department of Accounting and Finance of HUC is to be a leading department, preparing leaders that excel in the integrated fields of accounting, finance and business.

2.2 MISSION STATEMENT

The mission of the Department of Accounting and Finance of HUC is to deliver high quality education in accounting, finance and business using state of the art facilities through training

facilitated by highly qualified expatriate and local staff, and a program with excellent content, connected to the needs of the private sector and the government.

2.3 AIM

The aim of the Accounting and Finance curriculum is to foster timely and relevant education in accounting, budgeting, forecasting, costing and accounting systems with a special emphasis towards a unique service orientation to develop leaders in accounting and finance. Each student is seen as a person with a unique set of competencies. It is a shared responsibility of the student and HUC to explore and develop the talents of the students and their leadership ability.

2.4 OBJECTIVES

The general objective of the curriculum in accounting and finance is to raise the student's level of knowledge and skill in these subject areas and to empower students to devise ways and means of tackling problems in these fields.

The specific objectives are:

- a. to provide sufficient knowledge to students about accounting and finance for them to be competent professionals;
- b. to equip students with the most recent knowledge and applications for accounting and finance , including business policy, leadership, computerized accounting, etc.;
- c. to engage students in practical work that will benefit the community and the nation;
- d. to encourage students to identify research problems and engage in service on current financial issues;
- e. to empower students to later assist the community in business and management issues.

3.0 GRADUATE PROFILE

All HUC graduates shall exhibit the following general competencies:

Personal Accountability for one's own actions, at work and in society at large

Self-regulation: reflecting critically on one's professional work and making adjustments as needed to finish tasks successfully.

Intellectuality: working scientifically, using analytical skills, to develop and carry out research valuable to the country's needs and development, writing and presenting the results in a clear and coherent manner; and valuing continual self-development through lifetime learning to cope with an environment of continuous change and a rapidly evolving society;

Leadership: being able to lead people in the right direction by combining humility and respect for all people with integrity, strategy, motivating skills, a strong work ethic and an attitude of service; also able to serve as a leader in local, and national arenas.

3.1 PROFESSIONAL PROFILE

The graduate with the B. A. in Accounting and Finance will be able to:

- design and run modern systems of cost and managerial accounting that enable private and public organization and enterprises to determine and control the costs of their products and services;
- analyze and carry out the process of fund raising and investing in order to establish and run enterprises for sustainable development in Ethiopia;
- apply ethical values, and provide leadership role models in national, regional and local development with a clear understanding of the values and needs of the country in finance and accounting;
- work corporately with others for the common good of society;
- use various theories and models to understand and explain processes, trends and patterns related to the financial and managerial environment;
- initiate and participate actively in community services and developmental activities;
- work with efficient and effective modern tools and ICT in preparing budgets and forecasts, financial statement and managerial information to provide the management with financial information for decision-making purposes;
- continue their self development through the continuous acquisition of knowledge and experience and be able to survive in an environment of continuous change in a rapidly evolving (inter)national society;
- conduct research and write financial reports, which are beneficial to society and present the result of their findings in clear and coherent manner;
- design and run systems of modern accounting for all types of organizational needs that begin with identifying, measuring and communicating economic information for decision making and informed judgments;
- participate in internal and external audit work and prepare audit reports;
- understand fundamental national issues and sustainable development;
- exhibit such business competencies as a methodical approach to business cases, consulting capability, entrepreneurial ability, managerial capacity, formal procedural judgment ability, financial-quantitative discernment, and guidance capability.

4.0 TEACHING METHODS & PHILOSOPHY

4.1 TEACHING METHOD

The teaching methods involve class room lectures, laboratory activities, field work and excursions. Students will also engage in seminar presentation, project execution and involvement in community work. Special attention will be given to integrating knowledge and professional skills so that the graduates are prepared for leadership in their fields.

4.2 TEACHING PHILOSOPHY

Based on the mission of HUC and the outcomes of the interviews with relevant stakeholders, the following elements are in the curriculum:

- Excellence in applying scientific knowledge in a professional setting
- Continual interaction between faculty, students and professional learning environments
- Integration of theory and practice with the purpose to become excellent professionals
- Participation from stakeholders to create a challenging and practical curriculum
- Competencies as an important outcome of the curriculum
- Integration of teaching and coaching with a focus on talent development of the student.

Graduates of HUC will make a difference through a balance of the following elements

- **Knowledge & skills**
Their professional activities are based on knowledge and skills that will help to contribute to the professional setting in which they are working.
- **Values & vision.**
Their professional activities should be based on integrity and a strong conviction about major issues in professional activities.
- **Personality & professionalism**
The student's professional activities are based on a balance of self knowledge from reflection on one hand and eagerness to function in a professional way on the other.

Stressing these three elements underlines the importance of a holistic approach using a competency-based curriculum. This modern concept of competency stresses the interrelationship of several learning dimensions in which the students combine knowledge, skills, motivation and attitude to create effective learning processes and to meet the standards of Hope University College.

The educational program will be characterized by increasing complexity. Knowledge, skills, attitude and competences will be tested at several levels during all years. The following five complexity-dimensions are distinguished:

- level of self management of the student
- level of professional cases to be dealt with
- the level of knowledge (and required analytical skills) to understand a specific subject

- the number of instruments, tools and methods needed to approach the subject

The Accounting and Finance program acknowledges these dimensions and challenges the students in their process towards professional maturity. Therefore, the curriculum has the integrative elements between theory and practice, between the different disciplines that are taught (a multi-disciplinary approach), and between the constituting parts of a competency. Furthermore, the curriculum has integrative elements between linguistic, calculative, analytic, synthetic, technical and ethical/philosophical tools to explore available knowledge and develop a moral and intellectual maturity for better judgement, leadership and knowledge ability.

5.0 ASSESSMENT METHODS

Methods of quality assurance will include both formative and summative. evaluations

Formative evaluation

- continuous assessment through tests, project work, term papers, field reports, exams

Summative evaluation

- student and staff evaluations
- record of student achievements
- involving external assessors

6.0 ADMISSION REQUIREMENTS

After successful completion of preparatory program:

- As per the regulations of Ministry of Education, and
- As per the senate legislation of the University, or
- A pass in an entrance examination set by the department

8.0 DURATION OF THE STUDY

The duration of the study for a B.A. in Accounting and Finance is three years.

8.0 DEGREE NOMENCLATURE

The degree offered after successful completion of the program is called:

- In English – “Bachelor of Arts Degree in Accounting”
- In Amharic – “የአርትስ ባችለር ዲግሪ በአካውንቲንግ”

9.0 GRADUATION REQUIREMENTS

Graduating students shall be awarded the “Bachelor of Arts Degree in Accounting’ if they fulfill the following requirements:

- A minimum credit hour of 108
- A minimum Cumulative Grade Point Average of 2.00
- A minimum Cumulative Grade Point Average of 2.00 in core courses
- No F, NG, I in any course and
- Compliance with the regulations of the University

10.0 COURSE CODING

Course Code used has a four-letter prefix and a three-digit number.

- The prefix which represents the department is assigned to all core courses in the department. If a core course is the responsibility of another department, it will be assigned a new number in the current department, but both codes will be shown on the course description to indicate that they actually are the same. For general foundation and non-major courses, the prefix indicates the subject area, and the responsible department is indicated in the course description.
- The first digit represents the year in which the course is offered by the responsible department (year at college starts with 2).
- The second digit distinguishes the course from other core courses offered in that semester. For general foundation courses, that number is 0.
- The third digit indicates the semester in which the responsible department offers the course to its students.

11.0 QUALITY ASSURANCE: MAINTAINING THE PROGRAM’S QUALITY

To maintain the quality of the program and due to the dynamic nature of the field, a formative review and revision should be done regularly by the curriculum revision task force of the Department. The Department needs also to do a summative review of the program after four years of implementing this curriculum by collecting feedback from employers and graduates of the program. This formative and summative program review will help to maintain the quality of the program in line with the demand of the employers and the country at large.

Methods of quality assurance of the program will include but not be limited to:

- comprehensive examinations and colleague assessment of examination papers and teaching methods;
- periodic workshops (with stakeholders, teachers and graduates);
- assessments by using survey project works (research), internships, and link programs;

- graduates' evaluation of the program, establishing a Graduate Alumni organization as a mechanism to implement such evaluations and follow their career paths;
- standardization of course offerings through preparation of general course outlines, exam contents, and external audit;
- annual assessment of the program by the teaching staff;
- working closely with the relevant professional associations to assess graduates' performance.

12.0 GRADING SYSTEM

The grading system is a five scale grading system ranging from A to F and the respective grade points are presented below.

Grade	A ⁺	A	A ⁻	B ⁺	B	B ⁻	C ⁺	C	C ⁻	D ⁺	D	D ⁻	F
Value	4.00	4.00	3.75	3.50	3.00	2.75	2.50	2.00	1.75	1.50	1.00	0.75	0.00

13.0 LIMITATIONS OF THE CURRICULUM

The curriculum is well planned and has few limitations if any.

14.0 RESOURCE REQUIREMENTS

14.1 TEACHING STAFF

The quality of the training to be provided is very dependent on the skill and excellence of its staff members. Therefore, the HUC Senate has placed great emphasis on this aspect. Consequently, some volunteer expatriate staff will deliver quality education in areas where there is a deficiency. Also, HUC is recruiting qualified local staff with M. Sc. degrees and above, who possess good credentials and the appropriate experience.

14.2 COMPUTER LABORATORY

HUC has plans to provide enough computer terminals so that every student has adequate computer access. Additionally, it is adopting state-of-the-art internet access capabilities which allow every student to gain maximum benefit from online information and services. Students will use these skills for class work, and have an opportunity share knowledge and experience with counterparts in different businesses and service organizations during their internship. E-learning, E-books, and similar electronic services will also be available.

14.3 LIBRARY FACILITIES

Students will have access to one of the best libraries in the country and will have relevant, recent books, E-books and other materials to use for their studies, and for personal interest and development. Computers will be available in the library as well other places, giving students access to information needed for research papers, documentation of sources.

15.0 CLASS SIZE

To assure the continuous assessment policy, the optimal class size shall be:

- For courses with student discussion – up to 40 students;
- For lecture type courses – up to 80 students;
- For lab and skill based courses – 24-30 students per class

16.0 PROGRAM STRUCTURE

The Accounting and Finance program is designed to be completed within six semesters. Each semester shall have 16 weeks of regular classes. Additionally there will be one internship program at the end of the second academic year for two and one half months, where students will have a chance to work on practical accounting problems. This real world experience will help link theory and practice and give students a vision of the skill, discipline and ethics demanded by managerial work. The major compulsory courses, supportive and general foundation courses are presented below.

LISTS OF ALL COURSES FOR ACCOUNTING AND FINANCE

Table 1: List of Major Compulsory Courses

Course No.	Course Title	Cr. Hrs.	Lecture Hrs.	Lab. Hrs.
ACCN 211	Principles of Accounting I	3	2	2
ACCN 212	Principles of Accounting II	3	2	2
ACCN 222	Cost & Management Accounting I	3	2	2
ACCN 301	Financial Markets and Institutions	3	3	-
ACCN 311	Financial Accounting	3	2	2
ACCN 312	Research Methods	3	2	2
ACCN 321	Project Management	3	3	-
ACCN 322	Cost & Management Accounting II	3	2	2
ACCN 332	Financial Management	3	3	-
ACCN 342	Advanced Accounting	3	2	2
ACCN 352	Internship	3	-	2.5Mos.
ACCN 411	Accounting Information Systems	3	2	2
ACCN 412	Performance Management and Control	3	3	-
ACCN 421	Computerized Accounting	3	2	2
ACCN 422	Auditing in Accountancy II	3	2	2
ACCN 431	Auditing in Accountancy I	3	2	2
ACCN 432	Financial Modeling	3	3	-
ACCN 442	Accounting for Gov't & NFP	3	2	2
ACCN 451	Business and Corporate Law	3	3	-
ACCN 452	Taxation	3	3	-
	Total	60	-	-

Table 2: List of support courses

Course No.	Course Title	Cr. Hr.	Lecture Hr.	Lab. Hrs.
MAEN 211	Introduction to Entrepreneurship	3	3	-
MAEN 212	Introduction to Business Management	3	3	-
MARK 212	Principles of Marketing	3	3	-
ECON 202	Macroeconomics	3	3	-
ECON 203	Microeconomics	3	3	-
MAEN 411	Corporate Social Responsibility, Business Ethics	3	3	-
MARK 422	Organizational Behaviour	3	3	-
MAEN 462	Risk Management & Insurance	3	3	-
	TOTAL	24	-	-

Table 3: List of Crosscutting courses

Course No.	Course Title	Cr. Hr.	Lecture Hr.	Lab. Hrs.
CEED 201	Civic and Ethical Education	3	3	-
FLEN 201	Sophomore English	3	3	1
FLEN 202	Professional Writing	3	3	1
FLEN 301	Presentation and Communication Skills	3	3	1
COMP 201	Introduction to Computer Applications	3	2	2
PSYC 201	General Psychology	3	3	-
MATH 201	Business Mathematics	4	4	-
STAT 301	Introduction to Probability and Statistics	3	3	-
LEAD 501	Leadership Skills	3	3	-
	TOTAL	28	-	-

Table 4: Summarized table indicating the proportions of credit hours in Finance and Accounting Department of HUC.

Course Category	Total Credit Hour
Major Compulsory	60
Support	24
Crosscutting	28
Grand Total	112

17.0 SEQUENCING OF COURSES

Table 5: Course Offerings (*sequencing courses by semester*)

<i>Year</i>	<i>Semester I</i>			
<i>1</i>	<i>Course No</i>	<i>Course Title</i>	<i>Cr Hr</i>	
	MARK 212	Principles of Marketing	3	
	FLEN 201	Sophomore English	3	
	COMP 201	Introduction to Computer Applications	3	
	ACCN 211	Principles of Accounting I	3	
	MAEN 211	Introduction to Entrepreneurship	3	
	MATH 201	Business Mathematics	4	
			Semester Total	19
	<i>Semester II</i>			
	ECON 202	Macroeconomics	3	
	FLEN 202	Professional Writing	3	
	ACCN 212	Principles of Accounting II	3	
	ACCN 222	Cost & Management Accounting I	3	
	CEED 201	Civic and Ethical Education	3	
	MAEN 212	Introduction to Business Management	3	
		Semester Total	18	

<i>Year</i>	<i>Semester I</i>		
<i>2</i>	<i>Course No</i>	<i>Course Title</i>	<i>Cr Hr</i>
	ACCN 311	Financial Accounting	3
	FLEN 301	Presentation and Communication Skills	3
	STAT 301	Introduction to Probability and Statistics	3
	MARK 301	Financial Markets & Institutions	3
	ECON 203	Microeconomics	3
	ACCN 321	Project Management	3
			18
	ACCN 312	Research Methods	3
	ACCN 322	Cost & Management Accounting II	3
	ACCN 332	Financial Management	3
	ACCN 342	Advanced Accounting	3
	MAEN 422	Organizational Behavior	3
	MARK 462	Risk Management & Insurance	3
		Semester Total	18

ACCN 352

Internship 3

<i>Year</i>	<i>Semester I</i>		
3	<i>Course No</i>	<i>Course Title</i>	<i>Cr Hr</i>
	PSYC 201	General Psychology	3
	ACCN 411	Accounting Information Systems	3
	MAEN 451	Business and Corporate Law	3
	ACCN 421	Computerized Accounting	3
	LEAD 501	Leadership Skills	3
	ACCN 431	Auditing in Accountancy I	3
	Semester Total		18
	<i>Semester II</i>		
	ACCN 412	Performance Management and Control	3
	ACCN 422	Auditing in Accountancy II	3
	ACCN 432	Financial Modeling	3
	ACCN 442	Accounting for Gov't & NFP	3
	MAEN 411	Corporate Social Responsibility, Business Ethics	3
	ACCN 452	Taxation	3
Semester Total		18	
GRAND TOTAL (Credit Hours)		112	

COURSE DESCRIPTION MAJOR COMPULSORY COURSES

COURSE TITLE: PRINCIPLES OF ACCOUNTING I
COURSE NUMBER: ACCN 211
CREDIT HOUR: 3
PREQUISITE: NONE

Course Description:

This course is an introduction to basic principles of accounting theory and practice. Topics covered include accrual basis accounting, the accounting cycle, preparation of financial statements for both service and merchandising business enterprises, and internal controls. Other topics include accounting for cash, receivables, payroll, inventories, fixed assets and current liabilities.

Course Objectives

Upon successful completion of this course, students should be able to:

- analyze, journalize, and post business transactions. petty cash: internal controls over cash.
- account for merchandising companies including costing, internal control over inventory.
- account for property, plant, and equipment; accounts receivable; and current liabilities.

Textbook

1. Weygandt, Kieso, and Kimmel. Accounting Principles, 8e, 2007.
ISBN10: 0471980193

References

1. Owen, Glenn, Using Excel and Access 2007 for Accounting, 2e, 2009,
ISBN10: 0324594399
2. Fundamental Accounting Principles, 18th Edition, Wild, Larson, Chiappetta, 2007, ISBN
978-007-3266480. Chapters 1 – 11.
3. College Accounting by Heintz and Parry, 2005
4. Accounting Theory by Harry Wolk et al., 6th Ed., 2004

Evaluation Scheme

Assignments	15%
Practical work	15%
Mid Exam	30%
Final Examination	40%

COURSE TITLE: PRINCIPLES OF ACCOUNTING II
COURSE NUMBER: ACCN 212
CREDIT HOUR: 3
PREREQUISITE: PRINCIPLES OF ACCOUNTING I

Course description:

This course is a continuation of Principles of Accounting I. Topics include accounting for corporate entities, long-term investments and liabilities, statement of cash flows, financial statement analysis, job order and process cost systems, cost-volume-profit analysis, budgeting and performance analysis.

Course objectives:

Upon successful completion of this course, students should be able to:

- identify corporate characteristics and account for equity and long-term liability transactions.
- prepare and interpret a statement of cash flows.
- account for investments in debt and equity securities using generally accepted methods.
- assess the financial position of an entity using various financial analysis tools.
- demonstrate an understanding of management’s needs for accounting information and be able to generate and interpret relevant data.
- classify and account for costs involved in the production process using the appropriate cost system.

Textbook

1. Weygandt, Kieso, and Kimmel. Accounting Principles, 8e, 2007.
ISBN10: 0471980193

References

1. Fundamental Accounting Principles, 18th Edition, Wild, Larson, Chiappetta, ISBN 978-0-07-3266480. Chapters 13 – 22.
2. Fundamental Accounting Principles, 18th Edition, Wild, Larson, Chiappetta, 2007, ISBN 978-007-3266480. Chapters 1 – 11
3. College Accounting by Heintz and Parry, 2005
4. Accounting Theory by Harry Wolk et al., 6th Ed., 2004

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE TITLE: COST AND MANAGEMENT ACCOUNTING I
COURSE NUMBER: ACCN 222
CREDIT HOUR: 3
PREREQUISITE: PRINCIPLES OF ACCOUNTING I

Course description:

The course is an introduction to the theoretical and practical knowledge of cost accounting, cost behavior, cost classification, cost allocation and analysis. It covers job order costing, process costing and operations costing. It also covers the cost accounting application for joint & byproducts, spoilage, rework and scraps. It indicates how alternative product costing methods are used with variable and absorption costing. Basically, the concern of this course is on manufacturing enterprises but the theories and concepts dealt in are equally applicable to non-manufacturing businesses. Students will work in teams on a proficiency task developing a marketing plan, contributing their knowledge from accounting courses.

Course objectives:

Upon successful completion of this course, students should be able to:

1. discuss the role of cost accounting in an organization
2. distinguish between job order and process costing
3. accumulate cost data
4. determine and control costs
5. prepare performance analysis and explain the variances
6. prepare a marketing plan.

Textbook

Cost Accounting, Managerial Emphasis A Horngren, Foster, Datar, 13thEd, 2008, Pearson Ed. Ltd., 896 p ISBN13: 9780136126638

References

1. Cost & Management Accounting: An Introduction, Colin Drury.6th Rev.Ed., 2006 Thomson,596p ISBN-13: 978-1844803491
2. Horngren, Bhimani, Datar, Foster, Management and Cost Accounting, 4/E, ISBN10: 1405888202, ISBN13: 9781405888202, Pearson Education Limited, 2007
3. Principles of Managerial Finance, 10e, by Lawrence Gilman. 2006.

Evaluation Schemes

Assignments	20%
Practical work	30%
Mid Exam	20%
Final Examination	30%

COURSE TITLE: FINANCIAL MARKETS & INSTITUTIONS
COURSE NUMBER: ACCN 301
CREDIT HOUR: 3
PREREQUISITE: NONE

Course description:

In this course, students will learn the principles and functioning of financial markets, the fundamentals of financial institution operations, analysis of financial market information and risk assessments. The course provides basic knowledge about financial system structure and functions. Participants in this course will also study financial instruments and theoretical models applicable to implementation of monetary policy and identification of financial risks.

Course objectives:

Upon successful completion of this course, students will be able to:

- understand the role and importance of financial markets in the economy.
- understand principles of operations in financial markets.
- understand operating principles of financial institutions and their importance for financial markets.
- separate different financial assets and know the principles of their valuation.
- understand reasons and results of change in the value of financial assets.
- understand different types of financial risks and methods to manage them.

Textbooks

1. Mishkin, F.S., Eakins, S.G. (2008). Financial Markets and Institutions. 6e. Addison-Wesley, 752 pages, ISBN-10: 0321374215 ISBN-13: 978-0321374219

References

1. Fabozzi F. J., Modigliani F. (2000). Capital Markets: Institutions and Instruments. London: Prentice-Hall
2. Modern financial intermediaries and markets by Nasser Arshadi, Gordon V. Karels, 1997
3. The Economics of Money, Banking, and Financial Markets by Frederic S. Mishkin, 1992
4. Currency and banking Ethiopia by Belai Giday, 1987

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE TITLE: FINANCIAL ACCOUNTING
COURSE NUMBER: ACCN 311
CREDIT HOUR: 3
PREREQUISITE: PRINCIPLES OF ACCOUNTING I

Course description:

This course deepens students' knowledge of terminology, concepts, and practices of financial accounting, and further develops their skills in using financial statements for analyzing the economic status and performance of companies. Specifically, the economic relevance and accounting implications of a firm's most typical operating, investing, and financing activities are analyzed in detail.

Course objectives:

Upon successful completion of this course, students should be able to:

- review and further elaboration of basic concepts the balance sheet, income statement, and statement of retained earnings.
- understand cash flow statement purposes and preparation; cash flows from operating, investing, and financing activities; direct and indirect method.
- understand revenue, monetary assets, revenue recognition; revenue cycle; bad debts.
- use inventories and cost of sales inventory systems; inventory valuation methods.
- perform other operating items such as employee compensation; income taxes.
- understand investments in operating assets acquisition; depreciation; disposal; intangible assets.
- investigate financial instruments and other categories of financial assets such as trading, originated loans and receivables
- analyze financing activities such as bonds; leasing; other debt; equity financing.
- understand international aspects transactions in foreign currencies; international differences in GAAP; accounting harmonization.

Textbooks

1. Financial Accounting, 7e, by Kimmel, Weygandt and Kieso, 2007.

References

1. Introduction to Financial Accounting, 9th Intl. Edition, 2005, Sundem, Horngren, ISBN10: 0131479725
2. Financial Accounting. W. Harrison, C.Horngren. 7th, 2008. Prentice Hall. 840p., ISBN-13: 978-0136129349
3. Sutton, Corporate Financial Accounting and Reporting, Prentice Hall, 2003

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE TITLE: RESEARCH METHODS
COURSE NUMBER: ACCN 312 SAME AS MAEN 332
CREDIT HOUR: 3
PREREQUISITE: INTRODUCTION TO PROBABILITY AND STATISTICS

Course description:

The course is intended to acquaint students with various techniques and systems of collecting, analyzing, interpreting and reporting information, identification and definition of research problems, questionnaire design, analysis, and reporting. Students will learn about qualitative data as well as quantitative data. Students will do research on relevant issues related to private, non-governmental or/and public organizations. Students will work in teams on a proficiency task, preparing a consulting report, if possible using the previous research.

Course objectives:

Upon successful completion of this course, students should be able to:

- define the nature and characteristics of good research.
- prepare and present a final research report
- define the value, types and structure of research proposals
- define the research problem and objective
- explain survey data collection methods
- understand how to code qualitative data
- measure and analyze data, using statistical methods
- design questionnaires
- use research and other information to prepare a consulting report

Textbooks

1. Business Research Methods, 10th edition 2008, Donald R. Cooper, Pamela S. Schindler, ISBN10: 0071263330, ISBN13: 978-0071263337, McGraw Hill Higher Education

References:

1. Research Methods for Business Students, 5thEd 2009. Saunders, Thornhill, Lewis 646 p., Pearson/Financial Times Press, UK, 5th Ed. 2009, ISBN-13: 978-0273716860
2. Berg, B. L. (2007). Qualitative Research Methods for the Social Sciences (6th ed.). Boston: Allyn and Bacon.

Evaluation Scheme

Research and Project, work, presentation	40%
Quizzes, classwork, tests	10%
Mid Exam	20%
Final Examination	30 %

COURSE TITLE: PROJECT MANAGEMENT
COURSE NUMBER: ACCN 321 SAME AS MAEN 311
CREDIT HOUR: 3
PREQUISITE: INTRODUCTION TO BUSINESS MANAGEMENT

Course Description

The course covers concepts of events, activity, work breakdown structure, project planning tools, determining the critical path and comparison of actual performance with the planned schedule. Development steps include project analysis, requirements definition, preliminary design, detailed design and implementation. Software is used to draw project diagrams such as PERT diagrams, and manpower loading charts.

Course Objectives

The course will develop the skills to handle standard projects from the conceiving stage to implementation and commissioning. The course will:

- enable students to understand formulation of a project, project appraisal, project scheduling and performance analysis.
- improve the students' skills in qualifying an investment proposal and standardization of feasibility studies leading to better investment decision-making capabilities.
- give the student the insight to monitor the status of a project at different stages within the scheduled time and to work in a cost-effective manner; taking necessary control measures if deviations on intended deliverables occur on the way to realize the intended outcomes.

Textbooks

1. Fundamentals of Project Management, James Lewis, 2006, ISBN 13: 9780814408797

References Project

1. Management, Rory Burke, John Wiley and Sons, Ltd., 2008, ISBN10:0958273343.
2. Project Planning & Analysis for Development, David Potts, 2001, ISBN13: 978-155876562.
- 3 F L. Harrison, Advanced Project management, Gower Publishing House, England.
- 4 Harold Kerzner, Project Management with Project Management Case Studies, Wiley; 9Rev Ed edition, 2005

Evaluation:

Assignment	10%,
Term paper	20%,
Mid-semester Examination	25%,
Seminar	10%,
Final examination	35%

COURSE TITLE: COST & MANAGEMENT ACCOUNTING II
COURSE NUMBER: ACCN 322
CREDIT HOUR: 3
PREQUISITE: COST AND MANAGEMENT ACCOUNTING I

Course description:

This course covers budgeting as a helpful tool for planning and controlling future activities in general and cost related activities in particular. It shows how budgetary controls affect the different phases of business activities: sales, production, administration and finance. The course covers topics that pertain to: flexible budgets and standards, variances, direct costing, cost volume profit analysis and pricing.

Course objectives:

Upon successful completion of this course, students will be able to:

- see how budgeting plays an important role in the manufacturing enterprises
- understand how cost accounting serves as a management tool
- discuss the basic importance of flexible budgets
- identify the different types of variances and the probable reason for their existence
- discuss the way CVP analysis helps managers in making a decision with regard to how much to produce and sell
- determine a product mix that provides the maximum profit contribution to the company
- assess the way managers make use of the scarce resources to the best of a company's need

Textbook

Cost Accounting, Managerial Emphasis A Horngren, Foster, Datai, 13thEd, 2008, Pearson Ed. Ltd., 896 p ISBN13: 9780136126638

References

1. Horngren, Sudeh & Stratton, Introduction to Management Accounting, 11/E, Prentice Hall, 1999
2. C.T. Horngren, Cost Accounting: A Managerial Emphasis, 5E to 8E, Prentice Hall

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE TITLE: FINANCIAL MANAGEMENT
COURSE NUMBER: ACCN 332
CREDIT HOUR: 3
PREQUISITE: PRINCIPLES OF ACCOUNTING I

Course description:

Financial Management is an introductory finance course focusing on the financial decision making principles and methods used by corporations. Major financial decisions include capital investment decisions, financing decisions, capital structure decisions, dividend policy and working capital decisions. Financial management provides basic knowledge on the financial forecasting and coordination of finance in the corporate business. This course examines the financial goals of a corporation with an emphasis on value creation. Additional topics include capital budgeting techniques, valuation of securities, risk management and short-term financial management. Students will work in teams preparing a consulting report.

Course objectives:

Upon successful completion of this course, students should be able to:

- understand the time value of money and its use in the evaluation of securities
- assess the value of the firm and to make capital budgeting, capital structure and dividend policy decisions that maximize the value of the firm
- interpret financial statements
- evaluate and judge the use of corporate financial information in decision making
- use financial management knowledge in preparing a consulting report.

Textbooks

1. Block S.B., Hirt G.A. Foundations of Financial Management, 12e, 2008 McGraw-Hill Higher Education, 657 pages, ISBN-13: 978-0073295817

References

1. Fundamentals of Financial Management, 12th Ed. Brigham, Houston, 2009. South-Western College Publishers, 752 p., ISBN-13: 978-0324597707
2. Ross S.A., Westerfield R.W., Jaffe J. (2005). Corporate finance. New York : McGraw-Hill Irwin.
3. Essentials of Corporate Finance by Ross, Westerfield, Jordan, 1996

Evaluation Schemes

Assignments	20%
Practical and Project work	30%
Mid Exam	20%
Final Examination	30%

COURSE TITLE: ADVANCED ACCOUNTING
COURSE NUMBER: ACCN 342
CREDIT HOUR: 3
PREREQUISITE: PRINCIPLES OF ACCOUNTING I AND II

Course description:

This course covers complex accounting problems relating to multiple ownership, consolidated financial statements, partnership and institutional accounts and social and fiduciary accounts. Additional topics include partnership equity, installment and consignment sales, fiduciaries, international operations, branches, and business combinations.

Course objectives:

Upon successful completion of this course, students should be able to:

- explain accounting principles and procedures relating to partnerships, inter-corporate investments, consolidations, multinational transactions and translations, segment and interim reporting, and corporate liquidations & reorganizations.
- locate and gather accounting information.
- understand the principles and procedures relating to partnerships, inter-corporate investments, consolidations, multinational transactions and translations, segment and interim reporting, and corporate liquidations and reorganizations.

Textbook

Fundamentals of Advanced Accounting, Paul M. Fischer, William Taylor, Rita Cheng, 2007, Cengage Learning, 696p, 2007. ISBN10 : 0324378904

References

1. Fundamentals of advanced accounting, Hoyle, Schaefer, Douppnik, 3rd edition 2008, ISBN: 9780073379463, McGraw Hill
2. Advanced Financial Accounting, 7th edition, 2008, Richard E. Baker, Valdean C. Lembke, Thomas E. King, and Cynthia G. Jeffrey. McGraw-Hill Irwin, New York, NY
3. Commercial Code of Ethiopia
4. Proclamation #25/1992 (on public enterprises)

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE TITLE: INTERNSHIP
COURSE NUMBER: ACCN 352
CREDIT HOUR: 3
PREREQUISITE: Complete 2nd Year

Course description and objective:

This course supplements the student's academic program with experiential education. The internship experience will be guided by a learning contract outlining expectations and academic components. Three credit hours will be awarded for approved internships provided that all conditions of the learning contract are met. The internship will occur during the summer between the second and third year. The intern will work regular work days for two and a half months.

Completion of the following assignments is the basis for earning college credit:

1. **Daily journal:** Students are required to keep a daily journal of their job experiences. If possible it is typed and double spaced and submitted electronically to the Entrepreneurship and Management Internship Coordinator each Monday covering the prior week.
2. **Special project and report:** The host employer and HUC Internship Coordinator will coordinate to select a special project relevant to the company for assignment and completion by the student intern. Concurrent with completion of the special project, the intern will prepare an executive-level business report appropriate for submission to top management. The student will present his/her project to the other internship students, the HUC Internship Coordinator and a representative of the host employer.
3. **Executive interview summary:** Students will interview one senior level manager to understand his/her career and discuss career development. Students will summarize the interview in a one (1)-page written document with the business card of the manager attached
4. **Job Performance and Satisfactory Evaluations:** The focus of the Internship course is to develop practical career-related experience. Performance evaluations are completed by the host employer during the Internship course and upon completion of the Internship course. At least two performance evaluations are documented to form the basis for grade assignment and awarding of college credit.

Grading and College Credit: The Accounting Internship Course requirements are weighted as follows for assignment of final grade and credit:

Daily journals	40%
Special project and report	40%
Executive interview summary	10%
Job performance evaluation	10%

COURSE TITLE: ACCOUNTING INFORMATION SYSTEMS
COURSE NUMBER: ACCN 411
CREDIT HOUR: 3
PREREQUISITE: PRINCIPLES OF ACCOUNTING I AND
COST AND MANAGEMENT ACCOUNTING I

Course description:

Accounting Information Systems is concerned with the way computerized information systems impact the way accounting data is captured, processed, and communicated. The course introduces you to the people, technology, procedures, and controls that are necessary to conduct internal and external E-business, emphasizing the internal controls over such systems. The course covers current information systems concepts, Web technology, and contemporary accounting issues. The course introduces computer hardware, software, procedures, systems, and human resources and explores their integration and application in business. Other topics include telecommunications and network management, control and management of information resources, distributed client server technologies, overview of electronic commerce and an overview of information systems security and assurance.

Course objectives:

Upon successful completion of this course, students will be able to:

- understand basic business information systems
- understand business activities performed in the major business cycle, the flow of accounting data and information especially in computer-based accounting systems.
- understand computer hardware, software, procedures, systems and human resources
- discuss the fundamentals of E-Commerce
- study and make recommendations about ways to improve internal controls for various accounting subsystems in an organization,
- understand the unique internal control challenges presented by computerized accounting systems.

Textbook

Accounting Information Systems, 10e., Romney & Steinbart, 2006.
Prentice Hall Business Publishing, ISBN-10: 0131475916

References

1. Accounting Information Systems, 4e. Wilkinson, Cerullo, Raval, Wong-on-wing, 2002. John Wiley & Sons
2. Accounting Information Systems, Bodnar, Hopwood, Pearson Education US, ISBN10: 0130082058

Evaluation Schemes

Assignments	15%
Practical work	15%
Mid Exam	30%
Final Examination	40%

COURSE TITLE: PERFORMANCE MANAGEMENT AND CONTROL
COURSE NUMBER: ACCN 412
CREDIT HOUR: 3
PREREQUISITE: COST AND MANAGEMENT ACCOUNTING II

Course description:

This course not only provides students with an in-depth understanding of controlling procedures, it also empowers them to turn data into information for better decision-making. Unifying the content are three underlying themes that are emphasized throughout: uncertainty, biased decision-making and ethics. The course also presents a problem-solving model, Steps for Better Thinking (SBT), which can be used to analyze and tackle various ethical scenarios.

Course objectives:

Upon successful completion of this course, students will be able to:

- interpret and apply fundamental cost control systems for decision making and transparency.
- Know about new cost methods and cost control systems
- understand the problems and issues related to implementing and maintaining a system of control
- perform accounting using computer applications;
- manage computerized system;
- use computers and convert manual accounting system to electronic system.

Textbooks

Cost Management, Measuring, Monitoring and Motivating Performance, 2004, Eldenburg, Wolcott, ISBN 0-471-20549-4, Wiley Higher Education

References

1. Global Accounting and Control: A Managerial Emphasis, Gray, Radebaugh, Salter, ISBN: 0471128082, 2001, Wiley, John & Sons, Inc
2. Accounting for decision-making and control, Zimmerman, ISBN: 0072501790, July 2002, McGraw-Hill Companies, Edition number 4

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE TITLE: COMPUTERIZED ACCOUNTING
COURSE NUMBER: ACCN 421
CREDIT HOUR: 3
CO-REQUISITE: ACCOUNTING INFORMATION SYSTEMS

Course description:

This course explores accounting as it is practiced in a computerized accounting environment. The process of gathering, processing, reporting and communicating financial information is first considered in a traditional classroom setting where a strong emphasis is placed on accounting reasoning and principles and later explored at length in the accounting laboratory where Peachtree or other software such as Quickbooks is used to solve accounting problems. The overall aim of the course is to provide students with the knowledge and skills to apply their accounting knowledge in computerized accounting system.

Course objectives:

Upon successful completion of this course, students will be able to:

- demonstrate their accounting knowledge using computer applications;
- manage computerized accounting systems;
- use computers to convert manual accounting system to electronic systems.

Textbooks

1. Computer Accounting with Peachtree Complete 2009, Release 16.0 with CD-Rom, Carol Yacht, ISBN 0077329732/9780077329730, McGraw Hill

References

1. Owen, Glenn, Using Excel and Access2007 for Accounting, 2e, 2009, ISBN10: 0324594399

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE TITLE: AUDITING IN ACCOUNTANCY II
COURSE NUMBER: ACCN 422
CREDIT HOUR: 3
PREREQUISITE: AUDITING IN ACCOUNTANCY I

Course description:

This course is a further study of auditing and other assurance services emphasizing professional standards and ethics. Topics include legal liability of auditors, regulation of the public accounting profession, internal controls in information technology systems, the components of audit risk, tests of controls and substantive tests relating to selected transaction cycles, audit sampling applications and related reporting requirements. The importance of proper accounting in maintaining national and international financial stability is examined.

Course objectives:

Upon successful completion of this course, students will be able to:

- identify the basic concepts underlying the code of ethics, describe the regulation of the public accounting profession, and explain the quality control process and the related professional standards
- explain the relationship between the auditor's responsibilities and the auditor's legal liability
- describe, explain, and make acceptable modifications in the wording of the standard audit report
- describe the relationship of audit risk and sampling, and identify and perform the steps involved in planning a sampling application and evaluating the sample results
- describe the relationship of inherent and control risk to detection risk, and design substantive tests for inventory, fixed assets, investment securities, long-term debt, and equity
- describe internal, operational, and compliance auditing service

Textbooks

1. Auditing: Concepts for a Changing Environment, 2007, Rittenberg, Schweiger and Johnstone, 6th edition; ISBN-10 0324375581; ISBN-13 978-0324375589

References

1. Principles of Auditing: An introduction to International Standards on Auditing, Hayes, Dassen, Schilder, Wallage, ISBN 9780273684107, Prentice Hall

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Project | 30% |
| 2. Mid Exam | 30% |
| 3. Final Examination | 40% |

COURSE TITLE: AUDITING IN ACCOUNTANCY I
COURSE NUMBER: ACCN 431
CREDIT HOUR: 3
PREREQUISITE: PRINCIPLES OF ACCOUNTING I AND FINANCIAL ACCOUNTING

Course description:

This course is an introduction to auditing. The course emphasizes the traditional role of the auditing function and rendering of an opinion on published financial statements. Topics covered include generally accepted auditing standards (GAAS), the auditor's report (opinion), professional ethics, audit evidence, planning the audit, use of ratios in detecting fraud or material misstatement, internal control and audit procedures by specific account.

Course objectives:

Upon successful completion of this course, students should be able to:

- identify the roles that corporate governance and ethics play in the production of reliable financial statements.
- specify the different cycles used in the cycle approach to auditing and procedures used to complete the audit.
- identify internal control strengths and weaknesses and make recommendations for improvement.
- describe different types of relevant evidence and their relative strength in supporting the audit opinion.
- identify different methods for sampling data and indicate when each is appropriate.
- describe the type of audit opinion rendered and the reasons for each

Textbooks

1. Auditing: Concepts for a Changing Environment, 6e, 2007; Rittenberg, Schweiger and Johnstone; ISBN-10 0324375581; ISBN-13 978-324375589

References

1. Principles of Auditing: An introduction to International Standards on Auditing, Hayes, Dassen, Schilder, Wallage, ISBN 9780273684107, Prentice Hall

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE TITLE: FINANCIAL MODELING
COURSE NUMBER: ACCN 432
CREDIT HOUR: 3
CO-REQUISITE: PERFORMANCE MANAGEMENT AND CONTROL

Course description:

Financial modeling involves developing a financial structure and then using it for one or more of the following purposes: valuing the structure, predicting how the structure will behave in various scenarios, determining sensitivities and risks to variations in its parameters, managing the structure, and reporting on its status. Financial modeling uses the skill sets of finance, accounting and spreadsheet design. This course focuses on the spreadsheet area and covers those spreadsheet functions and model building techniques that are critical in the development of robust financial models. The course has a unique structure that combines lecture, modeling, discussion and interactive workshops.

Course objectives:

Upon successful completion of this course, students should be able to:

- interpret and apply fundamental cost control systems for decision making and transparency to make more informed decisions and, crucially, win corporate commitment for those decisions
- adopt advanced decision-making and analysis tools
- extend their decision-making capabilities by mastering the use of financial models.
- become more proficient in building models and applying corporate finance concepts

Textbooks

1. Financial Modeling, Simon Benninge, 3rd Ed., 2008, MIT Press. 1168 p., ISBN-13: 978-0262026284

References

1. Mastering Financial Modeling in Microsoft Excel: A practitioner's guide to applied corporate finance, Alastair Day, 2nd Edition, 2007, FT Press

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE TITLE: ACCOUNTING FOR GOVERNMENT AND NFP
COURSE NUMBER: ACCN 442
CREDIT HOUR: 3
PREQUISITE: PRINCIPLES OF ACCOUNTING I

Course description:

In this course, students receive an overview of fund accounting, principles of government accounting and governmental funds. Topics include account groups, proprietary and fiduciary funds, government budgeting and accounting, grant and assistance program, financial reporting, and auditing required of government and not-for-profit organizations. The course also includes an overview of the Federal Government of Ethiopia accounting system. Additional topics are: government accounting and reporting; special revenue funds; not-for-profit organizations; fiscal policy and financial performance.

Course objectives:

Upon successful completion of this course, students should be able to:

- identify and explains specific and logical accounting and reporting standards for governmental entities;
- describe the difference between the accounting and reporting standards applicable for government entities and business enterprises;
- discuss major governmental units and not - for - profit sector operations, procedures, legal requirements and terminology common in the field of accounting.

Textbooks

Accounting for Governmental and Non profit Entities, 14/e 2007, Wilson, Kattelus, ISBN 0073100951, McGraw Hill

References

Relevant Ethiopian proclamations and laws.

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE TITLE: BUSINESS AND CORPORATE LAW
COURSE NUMBER: ACCN 451 SAME AS MAEN 451
CREDIT HOUR: 3
PREQUISITE: NONE

Course description:

This course is an introduction covering the fundamentals of business law, including contracts, liability, regulation, employment, and corporations, with an in-depth treatment of legal issues related to breakthrough technologies, including the legal framework of R&D, commercialization of new high-technology products in start-ups and mature companies, and the liability and regulatory implications of new products and innovative business models.

All entrepreneurs struggle and deal with many legal issues when forming, funding and operating growing businesses. All managers face legal issues when they start a new division or business unit. These legal challenges, and appropriate resolutions will be discussed.

The course will prepare students to anticipate and resolve legal issues: ethically, complying with applicable laws, while achieving core business objectives. Throughout the course the student will develop the ability to think through issues with diligence, independence, clarity and efficiency.

While following the structure of the textbook, the course will cover diverse legal issues in such areas as choice of legal entity, corporate securities, commercial leases, intellectual property, and employment. Students will also attend to the ethical dimension of such issues, through a proficiency task in which they develop a personal goals and values statement. While the focus is on smaller businesses, much of what is covered also applies to larger businesses. This course will be of special interest to students who expect to be entrepreneurs, but the issues are also important for venture capitalists, investment bankers, and executives and managers in established businesses.

Course objectives:

Upon successful completion of this course, students should be able to:

- face many law-sensitive issues that are crucial to the welfare of companies
- exercise good judgement and leadership, in accordance with one's values and goals.
- provide themselves with the foundation needed to make effective use of legal advisors
- develop a sophisticated understanding of legal issues central to one's responsibility.
- develop a more sophisticated understanding of Ethiopian law

Textbooks

1. Bagley, Constance E., and Craig E. Dauchy. The Entrepreneur's Guide to Business Law. 3rd ed. South-Western College Publishing, 2007. ISBN13: 978-0324204933

References

1. Davis, Julie, and Suzanne Harrison. Edison in the Boardroom: How Leading Companies Realize Value From their Intellectual Assets. NY,NY: Wiley , 2001, ISBN: 0471397369

Evaluation Scheme:

Continuous Assessment: assignments, tests, quizzes, presentations	25%
Midterm exam	20%
Project work	25%
Final Exam	30%

COURSE TITLE: TAXATION
COURSE NUMBER: ACCN 452
CREDIT HOUR: 3
PREREQUISITE: PRINCIPLES OF ACCOUNTING I

Course description:

The course introduces taxation activities, concepts and principles. It mainly focuses on the Ethiopian tax system; but it also introduces public finance (government spending activities) with special reference to Ethiopia. The course will provide a basic background in Ethiopian taxation and enable students to understand the operation of the Ethiopian Tax system. Further the course is intended to create awareness in student about tax issues in business and the appropriate role and significance of tax principles and practices in economic development plans and business management.

Course objectives:

Upon successful completion of this course, students should be able to:

- explain the concepts and principles of taxation and be able to solve tax related problems and prepare tax reports
- use tax law to establish which types of income are included in gross income
- understand public finance and its main tools
- understand nature and source of public finance
- discuss the various bases of tax
- explain the Ethiopian tax system; including the current major tax legislation
- understand and explain the basic procedures of tax declaration, assessment, payment, penalty and appeal in Ethiopian tax system
- compute and solve problems related to taxation
- differentiate tax treatments of multinational companies

Textbook

1. The Modern VAT, M. Keen et al., 2009, ISBN-10: 1589060261

References

1. Taxing Ourselves: A Citizen’s Guide to the Debate over Taxes, J.Simrod, Bakija, 4th Ed. 2008 MIT Press, 384 p., ISBN-13: 978-0262693639
2. Fundamentals of Taxation 2009, by Cruz, et al. ISBN: 0-07-339763-0
3. Yearly Budget Proclamation
4. Taxation in Ethiopia (<http://www.bds-forum.net/bds-reader/handbooks/taxation-in-ethiopia.pdf>)

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE DESCRIPTION OF SUPPORT COURSES

COURSE TITLE: INTRODUCTION TO ENTREPRENEURSHIP
COURSE NUMBER: MAEN 211
CREDIT HOUR: 3
PREQUISITE: None

Course description

This course is an introduction to entrepreneurship. Topics include economic, social and political climate; demographic, technological and social changes; skills, challenges, and rewards of entrepreneurship. This course will provide a basic understanding of the entrepreneurial or new venture process. Students will discuss the critical role that opportunity recognition and creation plays in that process. Several class exercises will assist students to identify their own personal goals, and their unique skills and competencies related to the entrepreneurial process. Students will also develop a simple business plan, enabling them to examine how entrepreneurs and investors create, find, and differentiate robust, money-making opportunities from “good ideas.”

Course objectives: Upon successful completion of this course, students should be able to:

- develop a simple business plan.
- evaluate their own entrepreneurial tendencies and create a new venture.
- explain the role of entrepreneurship and new venture creation in economic development.
- evaluate and explain the real-world of entrepreneurship and the entrepreneurial mindset.
- understand the process of opportunity recognition and analysis.
- clearly articulate a new venture’s business model.
- recognize the importance of teams in the entrepreneurial process and the pros and cons. associated with different behavior types when starting a new venture.
- be familiar with the financial issues associated with new venture start-ups.
- develop an understanding of entrepreneurship as a business behavior worldwide.

Textbooks

1. Entrepreneurial Small Business, Katz, Jerry and Richard Green, 2008, 848 p. ISBN-10: 0073405063.

References

1. Strategic Advertising Management, L.Percy, R. Elliott, 2009, ISBN 0199532575
2. How to Write a Business Plan, Ethiopian Chamber of Commerce, 2004.
3. Entrepreneurial Small Business, Katz, Jerry and Richard Green, 2008, 848 p. ISBN-10: 0073405063

Evaluation Scheme:

Continuous Assessment	25%
Midterm exam	20%
Project work	25%
Final Exam	30%

COURSE TITLE: INTRODUCTION TO BUSINESS MANAGEMENT
COURSE NUMBER: MAEN 212
CREDIT HOUR: 3
PREREQUISITE: None

Course description:

This course focuses on the basic concepts and principles of management, the functions of planning, organizing, staffing, directing and controlling and their relationships to key issues in management practices, such as leadership and motivation. Nature and role of supervisory management, functions of supervisor and labor relations, inspection and effective communication are also discussed. Students will work in teams to improve their business proficiency by developing a marketing plan, based on all this semester's courses, and understand the role marketing plays in business and business management.

Course objectives:

Upon successful completion of this course, students should be able to

- develop a marketing plan
- explain the characteristics of management
- identify the evolution of management theories and practices
- define management functions i.e. planning, organizing, leading and controlling
- distinguish organization, theories of organizations and organizational structures
- apply the fundamentals of staffing, leadership theories and practices in the process of management.

Textbook

1. Burrow, J. et al., Business Principles and Management, 2007. ISBN-10:0538444681

References

1. How to Write a Business Plan, Ethiopian Chamber of Commerce, 2004.
2. Public Relations. Strategies and Tactics. By Dennis L. Wilcox, Glen T. Cameron, 2006.
3. This is PR. The Realities of Public Relations by Newsom, Turk, Kruckeberg, 2004
4. Green to Gold. How smart companies use environmental strategy to innovate, create value, and build competitive advantage by Daniel C. Esty and Andrew S. Winston, 2008

Evaluation Scheme:

Continuous Assessment: assignments, tests, quizzes, presentations	25%
Midterm exam	20%
Project work	25%
Final Exam	30%

COURSE TITLE **PRINCIPLES OF MARKETING**

COURSE NUMBER **MARK 211**

COURSE CREDIT **3**

PREREQUISITE **NONE**

Course description:

This study presents information concerning the practices and basic principles of marketing from origin to the ultimate consumer. Topics include the marketing mix, buyer behaviour, organization and planning, channels of distribution, and promotion. Students will also work in teams as they participate in a proficiency task to develop a marketing plan

Course objectives:

Upon successful completion of this course, students should be able to:

- Assess customer driven marketing strategies.
- Appraise buyer behavior in consumer and business markets.
- Evaluate and integrate marketing mix strategies.
- Summarize marketing planning and describe the marketing environment and develop a marketing plan..
- Present an overview of how social responsibility and ethics relate to marketing
- Summarize the salient concepts of global marketing
- Evaluate consumer markets and consumer buyer behavior
- Assess business markets and business buyer behavior
- Discuss market segmentation, targeting, and positioning for competitive advantage
- Integrate the elements of product management strategy, including product lines, the product mix, the product life cycle, and branding
- Explain the marketing of services and nonprofit organizations
- Explain distribution strategy and supply chain management as they relate to channel strategy, wholesaling and logistics.

Textbook

1. Principles of Marketing, Global Edition 12E 2007, Philip Kotler, Gary Armstrong, ISBN10:0199532575, Pearson Higher Education

Reference

1. Basic Marketing: A Marketing Strategy Planning Approach, by Perreault, Cannon, McCarthy, 2008

Evaluation

Project	30%
Mid-Term Examination	30%
Final Examination	40%

COURSE TITLE: MACROECONOMICS
COURSE NUMBER: ECON 202 RESPONSIBILITY: CROSSCUTTING
CREDIT HOUR: 3
PREREQUISITE: SOPHOMORE ENGLISH

Course description:

This course introduces and explores a variety of macroeconomic topics, including: aggregate supply and demand, market equilibrium, Gross Domestic Product, employment, income, prices, major schools of economic thought, fluctuations, growth, monetary policy, fiscal policy, the national debt, international trade, and international finance. Students will contribute their knowledge of economics as they work on a proficiency task developing a marketing plan.

There will be attention to the global economic system and to the national Ethiopian Economy and the way these systems are influencing business decisions.

Course objectives:

Upon successful completion of this course, students should be able to:

- State the Laws of Supply and Demand and explain the concept of equilibrium.
- Provide a definition of Gross Domestic Product and describe the four components.
- Define fiscal policy and explain how it can be used to cope with fundamental economic problems.
- Explain how monetary policy can be used to cope with fundamental economic problems.
- Describe how international finance can impact a nation's Gross Domestic Product
- Describe the relations between the national economy of Ethiopia and the international economic trends and processes
- Develop a marketing plan, incorporating their knowledge of economics.

Textbooks

1. Principles of MacroEconomics by Frank and Bernanke, 3rd ed. 2007

References

1. Macroeconomics, 5/E, Blanchard, Prentice Hall, 2009, ISBN-10: 0132078295, ISBN-13: 9780132078290
2. Economic Growth, 2/E, Weil, Prentice Hall, 2009, ISBN-10: 0321416627, ISBN-13: 9780132438353
3. 9780132438353
4. Macroeconomic Analysis by Edward Shapiro, 1999
5. Essentials of Economics, 5e, by Mankiw, 2008
6. Economic Concepts. A Programmed Approach by Bingham and Henry Pope, 1993
7. Principles of MacroEconomics by Frank and Bernanke, 3rd ed. 2007

Evaluation Scheme

Assignments, tests, quizzes, classwork.	20%
Practical work , Project work	30%
Mid Exam	20%
Final Examination	30%

COURSE TITLE: MICROECONOMICS
COURSE NUMBER: ECON 203 RESPONSIBILITY: CROSSCUTTING
CREDIT HOUR: 3
PREREQUISITE: SOPHOMORE ENGLISH

Course description:

This course introduces and explores a variety of microeconomic topics, including: supply and demand, market equilibrium, elasticity, decision making by producers and consumers, production cost, market structures, public policy, the labour market, distribution of income, environmental policy, market efficiency and government intervention. Students will work in teams on a proficiency task, using their knowledge of microeconomics, to develop a business plan.

Course objectives:

Upon successful completion of this course, students should be able to:

- state the Laws of Supply and Demand and explain the concept of equilibrium.
- identify and explain the basic principles of economics.
- relate the concept of elasticity to supply and demand theory.
- identify the four basic market structures and describe the characteristics of each.
- list and explain the primary reasons for the distribution of income.
- develop a business plan.

Textbook

1. Principles of MicroEconomics by Frank and Bernanke, 3rd ed. 2007

Reference

1. Principles of Microeconomics by Case and Fair, 1996
2. Kohler’s Microeconomics by Heinz Kohler, 1992
3. Essentials of Economics, 5e, by Mankiw,2008
4. Economic Concepts. A Programmed Approach by Bingham and Henry Pope, 1993

Evaluation Schemes

Assignments, tests,quizzes, classwork	20%
Practical and Project work	30%
Mid term Exam	20%
Final Examination	30%

COURSE TITLE: ORGANIZATIONAL BEHAVIOR
COURSE NUMBER: MAEN 422
CREDIT HOURS: 3
PREQUISITE: None

Course description

The course is based on the premise that in today's turbulent business environment, it is imperative that Human Resource professionals understand organizational behavior and how it contributes to organizational effectiveness. Highlighting best practice principles, the course develops the student's understanding of the theories and methodologies inherent in these practices and engages the students in discussions on the challenges facing Ethiopian organizations.

Course objectives:

Upon successful completion of this course, students should be able to:

- diagnose organizational problems to ensure the problems are identified and the applicable strategies and techniques selected
- determine the interventions, activities and programs required to increase
- organizational effectiveness
- identify the strategies and techniques utilized to enhance organizational performance
- characterize the importance of leadership in managing organizational challenges

Textbook

1. Stephan P. Robbins and Timothy A. Judge, Organizational Behavior, 13th International edition, 2008, ISBN10: 013207964X, ISBN13: 9780132079648, Pearson Education (US)

References

1. Stephan P. Robbins and Timothy A. Judge, Organizational Behavior, 13th International edition, 2008, ISBN13: 9780132079648, Pearson Education (US).
2. Joel Marcus, Organization and Management, an International Approach, Noordhoff Uitgevers B.V., 1st edition (2007), ISBN10 9001577040, ISBN13 9789001577049
3. Organizational Behavior. Understanding and Managing People at Work by Donald D. White and David A. Bednar, 1986

Evaluation Scheme:

Continuous Assessment: assignments, tests, quizzes, presentations	25%
Midterm exam	20%
Project work	25%
Final Exam	30%

COURSE TITLE: RISK MANAGEMENT AND INSURANCE
COURSE NUMBER: MARK 421
CREDIT HOUR: 3
PREREQUISITE: NONE

Course description:

The course explores the risk management issues facing firms and individuals, examining how to protect firm value and personal wealth. It covers the areas of general risk management process, property and liability insurance, life and health insurance, annuities and employee benefits. The insurance industry and regulatory concerns are also addressed. In addition, the course touches on some of the new products emerging in the risk management arena and how the insurance industry responds to them.

Course objectives:

Upon successful completion of this course, students should be able to:

- provide the insights of risk and its treatment, the principles of decision-making under uncertainty, and the methods of managing and protecting against risks to firms and individuals
- read different types of insurance policies such as auto, home and life insurance policies;
- select various annuity products
- identify different retirement plans
- prepare the students for a successful career in an insurance company.

Textbooks

George Rejda, Principles of Risk Management and Insurance, 10e, 2007.
ISBN13: 9780-321414939.

Reference:

1. James S. Trieschmann, Robert E. Hoyt, and David W. Sommer, Risk Management and Insurance, 12e, 2005, South-Western College Publishing, ISBN: 0-324-18320-8

Evaluation

Project	30%
Mid-Term Examination	30%
Final Examination	40%

COURSE TITLE	CORPORATE SOCIAL RESPONSIBILITY AND BUSINESS ETHICS
COURSE NUMBER	MAEN 411
COURSE CREDIT	3
PREREQUISITE	CIVIC AND ETHICAL EDUCATION

Course description:

This course will explore the role of business within society, involving such concepts as sustainable business, social auditing, corporate citizenship, and ways of deliberately including the public interest in corporate decision-making. It seeks win-win solutions for business and society by honoring the triple bottom line of People, Planet and Profit. Students will be challenged to apply these skills by working as mentors with local micro-business owners or on legacy projects and conducting research to advance microenterprise at HUC.

This course also considers personal moral and ethical issues that arise in doing business: how to manage and make business decisions with integrity, given your organization’s internal, competitive, social and global environments, and stakeholder concerns.

Course objectives:

Upon successful completion of this course, students should be able to:

- express in writing their own convictions regarding ethics in business, based on these studies and their own ethical and religious perspective.
- present a thorough personal opinion about CSR concepts and their role in business.
- apply business concepts of CSR to the context of micro-entrepreneurship in Ethiopia
- balance the demands of different stakeholders;
- recognize when they are being asked to do something wrong, and make judgments they can feel comfortable with.

Textbooks:

1. Weiss, Joseph W., Business Ethics: A Stakeholder and Issues Management Approach 4th Ed. 2006, Thomson Southwestern Publishers – ISBN10: 0-324-223803.

References

1. David Bornstein, How to Change the World: Social Entrepreneurs and the Power of New Ideas, Oxford University Press, USA; 2007, ISBN-10: 0195334760,
2. Wayne Visser, The A to Z of Corporate Social Responsibility: A Complete Reference Guide to Concepts, Codes and Organisations, Wiley (2008), ISBN-10: 0470723955,
3. Marc J. Epstein, Making Sustainability Work: Best Practices in Managing/ Measuring Corporate, Social, Environmental, Economic Impacts, 2008, ISBN-10: 1576754863

Evaluation Scheme:

Continuous Assessment	25%
Midterm exam	20%
Project work	25%
Final Exam	30%

COURSE DESCRIPTION FOR CROSSCUTTING COURSES

COURSE TITLE:	CIVIC AND ETHICAL EDUCATION
COURSE NUMBER	CEED 201
COURSE CREDIT	3
PREREQUISITE	None

Course Description

This fundamental objective of Civic and Ethical Education is producing good citizens with higher civic qualities. Good citizen who are well aware of their rights and responsibilities as well as endowed with various type civic virtues such as active participation, tolerance, civic mindedness etc have a lot to contribute in the process of democratization and development of their own state. In view of this, this course is designed to familiarize students with basic themes and concepts of civic and ethical education, constitutionalism, Democracy, Human Rights and some other pertinent issues in achieving the basic goal of the subject matter. The very nature of civic education requires active participation from the part of students in various ways such as forwarding original arguments, participating in class discussions, debates and presentation. . Professional ethics relates to fulfilling work responsibilities, honesty in financial matters and contributing to improvements in the workplace and profession. Ethical behavior also relates to society and the environment and includes tolerance, obeying the rule of law, respecting the rights of others, respecting the environment and practicing a sustainable lifestyle.

Course Objectives The students will be able to:

- impart civic knowledge on various issues such as on meaning and definition of civics and ethics, constitutionalism, democracy, and human rights.
- help students clearly understand their rights and responsibilities and then exercise their rights and discharge their responsibilities.
- develop civic attitudes such as patriotism, civic-mindedness, active participation and tolerance.
- develop civic skills such as accurate decision making, expression of oneself clearly and logically and conflict resolution.
- understand the importance of professional ethics and to commit to ethical behavior in all aspects of a professional career.
- understand how to live in a diverse society by demonstrating tolerance and appreciation of other cultures.
- respect the environment and live in a sustainable manner.

Textbook:

1. Civic and Ethical Education, Alamirew G/Mariam, 2005.

References

1. Chekki Don. 1999. "Participatory Democracy in Action
2. The Constitution of the Federal Democratic Republic of Ethiopia, August 21, 1995.
3. Universal Declaration of Human Rights:Adopted by the UN

Assessment/Evaluation

Community project	30 %,
Mid-semester	30%
Final examination	40 %

COURSE TITLE: SOPHOMORE ENGLISH
COURSE NUMBER: FLEN 201 **RESPONSIBILITY:** CROSSCUTTING
CREDIT HOUR: 3
PREREQUISITE: NONE

Course Description:

A course designed to develop college-level reading and writing skills. It includes critical analysis of and written response to readings, as well as academic vocabulary, grammar and mechanics. It focuses on the steps of the writing process: planning, organizing, writing, peer review, revising, and editing while writing essays in various rhetorical patterns of organization and development. There will be in-class essays and others prepared outside of class. Students will write every day in class. In addition, students will improve listening and speaking skills through listening to lectures and taking notes, class discussion, giving short talks and responding to questions.

Course objectives:

This course will enable students to:

- understand and critically analyze class readings, as well as their textbooks
- improve their academic vocabulary, written and spoken grammar and mechanics usage
- improve their overall writing skills: being able to write clearly and correctly, make points and support them with examples and explanations.
- write under time pressure in answering essay examination questions.
- understand oral academic lectures and basic English conversation.

Textbook:

1. Evergreen: A Guide to Writing with Readings, 8th Edition. Susan Fawcett. 2007. Houghton-Mifflin/ Cengage, ISBN10: 0618766448

References:

1. Real Writing with Readings,, Susan Anker, 2004, ISBN-10: 0312405219
2. Mastering Reading through Reasoning, by Dr.Arthur Whimbey, 1985
3. 75 Readings:Anthology ;by S. Buscemi, C. Smith, 2007
4. Writing Analytically, 4e, D. Rosenwasser, J. Stephen, 2006 (100)
5. Language Arts: Process, Product and Assessment, 1999, by Pamela Farris (20)
6. Prentice Hall Writing and Grammar: Communication in Action, by Carroll,et.al,2001

Assessment/Evaluation

Tests: reading, grammar, vocabulary	20%
Writing assignments:	40%
Class participation in discussion	10%
Final exam, including writing	30%

COURSE TITLE: PROFESSIONAL WRITING
COURSE NUMBER: FLEN 202 RESPONSIBILITY: CROSSCUTTING
CREDIT HOUR: 3
PREREQUISITE: FLEN 201, SOPHOMORE ENGLISH

Course Description

A course extending use of the writing process to longer essays based on analysis of readings, through awareness of audience, purpose and diverse viewpoints. Additional writing will be based on readings and research in students’ professional fields, incorporating credible evidence through quotations, paraphrase and summary, according to MLA/APA standards. Students will learn to distinguish between opinion, facts and inferences and to use argument and persuasion. Students will work in teams on a proficiency task, writing a marketing plan and presenting it to the class.

Course Objectives:

Students will be able to:

- write essays with a clear thesis, logical points to support the thesis, and evidence based on library and Internet research, using MLA/ APA documentation.
- avoid plagiarism by incorporating this evidence using documentation.
- improve their writing and proofreading skills through participating in peer review.
- write clear and concise reports and papers appropriate to their field of study, using library and Internet research. Business students will write business letters, memos, resumes, reports, and a business plan.
- use technical writing styles and formats: reports, proposals, analysis of technical articles, and learn the appropriate vocabulary used in their field.
- use improved speaking and presentation skills through class and small group discussions, and an oral presentation based on the final writing.
- develop and write a marketing plan.

Textbooks:

1. Susan Fawcett , Evergreen: A Guide to Writing w.Readings, 8thEd. 2007. Houghton-Mifflin (now Cengage)
2. Alred, Gerald J, Brusaw, Charles, and Oliu, Walter; Business Writers’ Handbook., 2008. Bedford-St. Martins. 590 p..ISBN10: 0132477090

References

1. Alred,Gerald J, Brusaw, Charles, Oliu,Walter; Handbook of Technical Writing, 2008, 9th ed. MacMillan. ISBN: 9780312057336
2. Michael Merkel, Technical Communication,9e. ISBN9780-312485979 Bedford St.M.
3. Writing in the Disciplines:Supplement,TomJehn,Jane,2007, ISBN10: 0312452640
4. Discovering Arguments, an Introduction to Critical Thinking and Writing, with Readings2e, by D. Memering, W Palmer, 2006 (80)
5. Creative Editing, 3e, by D.B owles, D. Borden,2000 (1)
6. Reporting for the Media, 8e, by Fedler et al, 2005

Evaluation Scheme

Essays:	30%
Business/Technical writing assignments, including Project	50%
Final Assignment- Writing 10% Oral Presentation10%	20%

COURSE TITLE: COMMUNICATION AND PRESENTATION SKILLS
COURSE NUMBER: FLEN 301 **RESPONSIBILITY:** CROSSCUTTING
CREDIT HOURS: 3
PREREQUISITE: PROFESSIONAL WRITING

Course Description:

This course is designed to improve students' speaking and listening skills, understanding of turntaking, and other conventions and strategies in English conversation through discussion and role play. They will give short talks, planned and impromptu, and receive feedback. Through group assignments and presentations, students will improve their ability to discuss controversial or difficult topics in a respectful manner and tone: listening for understanding, then presenting their views - in conversation, to solve a business problem, or to persuade. As a final project, students will research an area of interest in their field and write a paper on it, using properly documented sources, and then make a final oral presentation to the class using AV equipment. Questions and answers will follow each presentation.

Course Objectives:

Students successfully completing the course will have:

- developed a concern for audience and understand the importance of psychological approaches to the solution of business problems through skilled communication;
- the ability to use a variety of communication strategies, and know when to use them;
- developed presentation skills, oral and written, with or without AV equipment.
- developed an ability to apply critical thinking and decision-making skills to business
- developed an ability to work effectively with other people in small groups or teams
- learned to listen for understanding
- the ability to understand and negotiate differences in communication between oneself and people from other cultures and those with viewpoints disagreeing with one's own
- the ability to give and receive feedback that will improve one's own and others' communication

Textbook:

1. Guide to Managerial Communication. 7thEd Munter, Mary Munter. Upper Saddle River, NJ,Prentice Hall 2007 ISBN: 0131755234.
2. Public Speaking: A Audience Centered Approach, Beebe and Beebe, 2006

References:

1. Locker, Kitty O and Kaczmarek, Stephen Kyo, Building Critical Skills, 4th Ed. McGraw-Hill/Irwin, NY 2008, ISBN10: 007-3377724
2. Alred, Gerald J, Brusaw, Charles, and Oliu, Walter. Business Writers' Handbook., 2008, . Bedford-St. Martins. 590 p.. ISBN10: 0132477090
3. The Art of Public Speaking, and Learning Tools Suite, 8e,by Stephen Lucas, 2004 + CDRom, Topics
4. Literature, the Human Experience,9e byM. Klotz, R.Abcarian, 2007

Assessment/Evaluation

Classwork: discussions, role plays, short talks	20%
Assigned group and individual presentations	20%
Project work: business plan	30%
Quizzes:	20%
Final Exam	10%

COURSE TITLE: INTRODUCTION TO COMPUTER APPLICATIONS
COURSE NUMBER: COMP 201 **RESPONSIBILITY:** CROSSCUTTING
CREDIT HOUR: 3
PREREQUISITE: NONE

Course Description

This course is a broad introduction to the use of computers as tools for creativity, communications and organizing information. In addition to learning the technical fundamentals of computer use, students build skills in researching information, making appropriate ethical choices about the use of computers, and using technology to learn on their own and pass your new skills on to others.

The role of the computer as a communications tool will be central to this course. All students will be given computer accounts to maintain files. We will also emphasize the use of the Internet as a tool for finding information and the use of word processing, presentation software and image editing to organize and communicate ideas.

Topics will include computer hardware components, how the personal computer works and computer applications including word processing, spreadsheets, presentations, database and internet. Students are expected to learn to type and to practice exercises using MS Office.

Course Objectives

Upon successful completion of the course, the students will be able to:

- be familiar with components of computers and Windows operating systems
- use Microsoft Office as tools for writing, analyzing and presenting information
- use of information technology to assist you in other coursework
- use the Internet for communications, research
- use traditional and nontraditional ways to find and share information
- create, edit and share pictures
- creating online and paper publications and graphics using computers
- understand ethical and responsible use of computer technology

Textbooks

1. Shelly Gary B. et al. 2007. Microsoft 2007: Introductory Concepts and Techniques, Windows XP Edition. 1224 p. ISBN-10 141884327X

References

- 1 Andy Channele, Beginning Open Office 3- from Novice to Professional, 2008, ISBN10: 1430215909
- 2 Preston, John et al. 2008. Computer Literacy for IC3 – 2007
- 3 Update. 400 p. ISBN-10 0135038529.
- 4 Using Excel & Access for Accounting 2007 by Glenn Owen, 2007
- 5 Advanced Excel for scientific data analysis by Robert de Levie, 2004
- 6 Microsoft Office Word 2003. A Professional Approach by Deborah Hinkle, 2005
- 7 Beginning Open Office 3 from Novice to Professional by Andy Channele, 2009

Assessment/Evaluation

Assignments	50%,
Mid exam	20%,
Final exam	30%

COURSE TITLE: GENERAL PSYCHOLOGY
COURSE NUMBER: PSYC 201 RESPONSIBILITY: CROSSCUTTING
CREDIT HOUR: 3
PREREQUISITE: SOPHOMORE ENGLISH

Course Description

The introductory survey course explores the scientific study of human nature, behavior, and cognitive processes. The major areas of psychological study will be reviewed including history, biology, memory, learning, development, personality, abnormal and social psychology. Emphasis will be placed on applying psychological principles and data to life experience. The course is also geared towards helping students conceptualize the psychological foundations of human behavior in all occupations. It is also the application of the principles and concepts in overcoming various kinds of human and environmental barriers for effective relationship. Topics to be covered include motivation, emotion, knowledge retention, group dynamics and worker efficiency, sensation and perception, personality, and development of attitudes. Students will work on a proficiency task, developing a personal statement of goals and values.

Course Objectives

Upon satisfactory conclusion of the course, students will be able to:

- understand human behavior and relationship in different professions and life at large,
- be apply knowledge gained in the areas of business, government and education,
- familiarize themselves with group and individual decision-making,
- exercise effective human and environmental relationships.
- use their knowledge of psychology in developing a personal statement of goals and values

Textbooks:

Kalat, James. 2008. Introduction to Psychology, 8th ed. Wadsworth Pub. 04955102881.

References:

1. Weiten, Wayne and Diane Helpem. 2007. Psychology: Themes and Variations: with Concept Charts. Briefer Edition, 7th ed. Thomson-Wadsworth pub. 631 p. ISBN 10: 0495100587.
2. Psychological Research, Methods for Discovery and Validation, by A.C.Vadum, N.O.Rankin, 1998 (1)
3. Psychology: Careers for the 21st Century, by the American Psychological Association, 2000
4. (9) Innovative Approaches to Health Psychology:
5. Prevention and Treatment: Lessons from AIDS. by M.A.Chesney, M.H. Antoni, 2002
6. Psychology, 7e, by John Santrock, 2005 (1)

Assessment/Evaluation

Assignments	20 %,
Project, practical work	30%
Mid-semester	20%
Final examination	30 %

COURSE TITLE: BUSINESS MATHEMATICS
COURSE NUMBER: MATH 201 **RESPONSIBILITY:** CROSSCUTTING
CREDIT HOUR: 3
PREREQUISITE: NONE

Course description:

The course is designed to include the application of basic concepts, principles and methods of mathematics; Formulation of problems through mathematical models; Analytic geometry, systems of linear programming; application of matrix; financial and investment application. Furthermore, the course prepares the students for differential and integral calculus should the graduates decide to expand their education.

Course objectives:

Upon successful completion of this course, students should be able to:

1. Identify the importance of quantitative techniques;
2. Explain and analyze the basic concepts and managerial application of mathematics;
3. Describe the techniques how to optimize utilization of resources.

Textbooks

1. College Algebra in context with applications for the Managerial, Life and Social Sciences by Harshbarger and Yocco, 2007

References

1. Mathematics for management and finance, Stephen P. Shao, Lawrence Shao, 8th edition 1997, ISBN10: 0538870990, ISBN13: 9780538870993, Dame Publications
2. Intermediate Algebra with Early Functions and Graphing, 7th Edition, Lial, Hornsby and McGinnis, 2002 (2)
3. Intermediate Algebra, 4th Edition, Larson and Hostetler, 2005 (2)
4. Intermediate Algebra, 4th Edition, Larson and Hostetler, 2005 (2)
5. Mathematics: A Practical Odyssey, Johnson and Mowry, 2007
6. Algebra Structure and Method Book 1, McDougal Littell, 2000

Evaluation Schemes

- | | |
|----------------------|-----|
| 1. Assignments | 15% |
| 2. Practical work | 15% |
| 3. Mid Exam | 30% |
| 4. Final Examination | 40% |

COURSE TITLE: INTRODUCTION TO PROBABILITY AND STATISTICS
COURSE NUMBER: STAT 301 RESPONSIBILITY: CROSSCUTTINGS
CREDIT HOUR: 3
PREREQUISITE: BUSINESS MATHEMATICS

Course Description

This course is designed to provide students an introduction to the basic science of statistics. Students will develop a useable understanding of research design, the organization of data, measures of central tendency and variability, central tendency theory, descriptive and inferential statistics, parametric and nonparametric tests, and basic test assumptions. Primarily, students will be introduced to the fundamental ideas of data collection and presentation, populations and samples; the presentation and interpretation of data, descriptive statistics, linear regression, and inferential statistics including confidence intervals and hypothesis testing. Basic concepts are studied using applications from economic ideas, education, business, social science, and the natural sciences. Also included is a mathematical introduction to probability theory including the properties of probability; probability distributions; expected values and moments, specific discrete and continuous distributions; and transformations of random variables

Course Objectives

At the end of the course, the students will be able to:

- acquire knowledge on statistical methods,
- collect and organize facts for statistical analysis,
- make interpretations of data collected, and
- make statistical inferences based on statistical analyses

Textbooks

Freedman, David, Purves, Pisani. 2006. Statistics. WW Norton & Co (ed). ISBN-10: 0393930432.

References

1. Berenson , Mark L; Levine, David M. and Krehbiel, Timothy C. (2008) Basic Business Statistics, 11th ed., Prentice Hall, USA
2. Brase, Charles Henry and Brase, Corrinne Pellillo (2006) Understanding Basic Statistics, 4th ed., Houghton Mifflin Company, New York
3. Lind , Douglas A.; Marchal, William G. and Wathen, Samuel A. (2007) Basic statistics for business and economics with student CD (CD-ROM), 6th ed., McGraw-Hill/Irwin, New York

Evaluation

Class Exercises/Assignments/Quizzes	30%
Mid-term	30%
Final Exam	40%

COURSE NAME: LEADERSHIP SKILLS
COURSE NUMBER: LEAD 501 **RESPONSIBILITY:** CROSSCUTTING
CREDIT HOUR: 3
PREQUISITE: NONE

Course description:

The purpose of this course is to encourage you to carefully analyze responsibilities and commitments in the context of leadership for the common good and for purposeful change. Students will come to understand the concepts of relational and servant-leadership and how they differ from traditional leadership theories. The course includes the study of leadership as well as the application of leadership theories, concepts, and skills. Students will also develop their leadership potential through the completion of personal and leadership self-assessments, values exploration, and leadership skill practice through course activities.

This course addresses the responsibility of a leader for business, society and himself. What will be the legacy of the professional leader? What difference does he make in all the networks in which he is participating? What is his basic attitude toward all the stakeholders? These kinds of questions are the core theme of this course.

Leadership will be combined with stakeholder management and current thinking about the role of communities in the business world.

Course Objectives

Students should be able to:

- Explain their personal opinion about stewardship’
- Reflect on his/her personal effectiveness as a leader;
- Perform as a transparent leader in his/her own networks

Textbook:

1. Peter Northouse, Leadership: Theory and Practice, 5th Edition, 2009, ISBN-10 1412974887
2. Kouzes and Posner, The Leadership Challenge, 4th Edition, 2003, ISBN-10: 0787984922

Reference:

- 1 Kouzes and Posner, The Leadership Challenge, 4th Edition, 2003, ISBN-10: 0787984922
- 2 The Leadership Challenge by Kouzes and Posner, 2003
- 3 Motivating Yourself for Achievement, by A.R. Bell, D.A. Smith, 2003 (10)
- 4 Focus on Success, by Dr. Rita Davis, Dr. Aaron Thompson, 2001 (1)
- 5 Leadership, by Dr. J.Clifton Williams, 1986 (1)

Assessment/Evaluation

Leadership activities	20%
Leadership Self- Assessment	20%
Mid-Term Examination	30%
Final Examination	30%