

# Table of Contents

1. Introduction-----	2
2. Departmental Vision, Mission and Objectives -----	2
2.1 Vision Statement -----	2
2.2 Mission Statement -----	2
2.3 Objectives -----	2
3. Graduate Profile -----	2
3.1 General Profile -----	3
3.2 Professional Profile -----	3
4. Teaching Methods & Philosophy -----	3
4.1 Teaching Philosophy -----	3
4.2 Teaching Methodology -----	3
5. Assessment Methods -----	4
5.1 Student Assessment -----	4
5.1.1 The Grading system -----	5
5.2 Program Assessment -----	5
6. Admission Requirements -----	6
7. Duration of the Study -----	6
8. Degree Nomenclature -----	6
9. Graduation Requirements -----	6
10. Course Coding -----	6
11. Quality Assurance -----	7
12. Resource Requirements -----	8
12.1 Teaching Staff -----	8
12.2 ICT Laboratory -----	8
12.3 Library Facilities -----	8
12.4. Tutorial service for a course taught -----	8
12.5. Guidance and Counseling -----	8
13. Class Size-----	9
14. Program Structure -----	9
15. Semester Course Breakdown -----	12
16. Course Description, Course Objectives, Text and References-----	pp14-50

## **1. Introduction**

Accounting provides very important financial data through income statements, balance sheets and statement of cash flows and this data is used to assess the financial position that an organization finds itself in, productivity performance, financial forecasting, budget formation and the integrity of transactions as per established rules and standards. In this rendering, competence in accounting also means capacity to interpret the degree of financial soundness that inheres in an organization and to draw conclusions about the steps that management has to take as regards costs and revenue.

Within the context of Ethiopia, as the economy has been expanding, so have the roles that accountants play with numerous opportunities for employment and consultancy in the various aspects of accounting such as general accounting, cost accounting and auditing. Thus, Hope University College shall train students in this field to meet the growing demand.

## **2. Departmental Vision, Mission and Objectives**

### **2.1 Vision Statement**

The accounting program seeks to launch excellent professional development in accountancy reflecting current knowledge and interface with information systems so as to enable financial management with a difference.

### **2.2 Mission Statement**

The mission of the accounting program is to deliver high quality training in accounting and develop professionals that can add value in the private, public and third sectors.

### **2.3 Objectives**

The objectives of the curriculum are to provide thorough knowledge in the field and in its sub fields, develop competency in applications using various models and solutions and engage students in actual work scenes so as to develop their proficiency in meeting accounting needs in the economy.

## **3. Graduate Profile**

All HOPE UNIVERSITY COLLEGE graduates shall exhibit the following profiles:

### **3.1. General Profile**

**Integrity and Personal Accountability:** appreciating and internalizing high integrity and taking responsibility for one's actions at work and in society.

**Self-regulation:** instilling attitudes for self-development through lifetime learning, initiative taking and self-correction.

Intellectuality: working scientifically, using analytical skills, to develop and carry out research that is valuable to the country's needs and development, writing and presenting one's findings in clear and coherent manner and by so doing contributing to knowledge.

Competence: capacity to apply the knowledge transmitted and adds value in one's role in organizations.

Leadership: playing a leading role in organizations and making a difference with team work, respect of people, exceptional integrity, motivation and commitment.

### **3.2 Professional Profile**

The graduate with the degree of Bachelor of Arts in Accounting will be able to:

- Design and run modern systems of accounting that enable private and public organization to determine and control their revenues and costs.
- Give the necessary financial data to make decisions about budgets, funds and investment.
- Use knowledge and models in the field to understand and explain processes, trends and patterns related to the financial and managerial environment.
- Work with efficient and effective modern tools and ICT in preparing financial statements, budgets and forecasts for decision-making purposes;

## **4. Teaching Philosophy and Methodology**

### **4.1. Teaching Philosophy**

Based on the mission of HOPE UNIVERSITY COLLEGE and the outcomes of the discussions with relevant stakeholders, the following elements constitute the philosophy of the curriculum:

- Excellence in applying scientific knowledge in a professional setting.
- Continual interaction between the faculty, students and professional learning environments to enable competence.
- Integration of theory and practice to bring about excellent professionals.
- Ongoing contact with the private and public sectors and other stakeholders to develop a curriculum that is relevant, competitive and value adding.
- The development of competencies as an indispensable outcomes of the curriculum.
- The reinforcement of teaching with coaching to effectuate holistic student development.

## **4.2 Teaching Methodology**

Competency based education which is a student-centered methodology emphasizing theory; skills, work scene interface and personal development will be exercised. In this interaction, there shall be class room lectures, laboratory activities, application exercises in the private sector. Students will also engage in presentations, group projects, which reflect actual situations in business or industry.

Competency based education stresses the interrelationship of several learning dimensions in which the students combine knowledge, skills, values 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 competencies will be tested at several levels during all semesters. 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 department acknowledges these dimensions and challenges the students encounter in the course of their 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 tools to explore available knowledge and develop an intellectual maturity for better judgement, leadership and knowledge ability.

## **5. Assessment Methods**

### **5.1. Student Assessment**

Quality assurance is not just about knowledge. It is also about competence. There will be cognitive examination in each course in which the knowledge is tested. But there are also several assessments where students perform to show their competencies. Methods of quality assurance will include both formative and summative evaluations:

Formative evaluations through

- Tests,
- Project work,
- Term papers,
- Field reports,
- Exams.

Summative evaluations through:

- \*Student and staff evaluations,
- \*Record of student achievements,
- \*External assessors.

### 5.1.1. The Grading System

The grading system is a five scale assessment ranging from A to F as presented below.

Grade	A <sup>+</sup>	A	A <sup>-</sup>	B <sup>+</sup>	B	B <sup>-</sup>	C <sup>+</sup>	C	C <sup>-</sup>	D <sup>+</sup>	D	D <sup>-</sup>	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

## 5.2 Program Assessment

To guarantee the quality and standard of the program, the Department:

- Provides on-the-job training upgrading the academic qualification of the staff as needed.
- Gathers feedback from students, employers and graduates as deemed necessary and uses the feedback to improve the curriculum.
- Has prepared and has in place rules governing delivery and assessment of courses.
- Performs regular evaluation of the program based on the current trends in the field and the country's skilled manpower need
- Periodically acquires appropriate textbooks/references, laboratory equipment, software applications, and so forth.
- Prepares a course syllabus for all courses offered in the department in order to standardize the course content.
- Carries out regular evaluation of the staff
  - Undertakes regular evaluation of the program vis-a-vis the need of the country for skilled manpower in that particular field of study.
  - Evaluates the performance of its graduates in the world of work. Textbooks/references, laboratory equipment, software applications, and so forth.
  - Organizes program evaluation workshop in the presence of the staff, alumni, students, employers, external assessors, sponsors, donors, policy makers and other stakeholders.

## 6. Admission Requirements of the Department

A candidate will be eligible for admission if he/she fulfills the minimum admission requirement set forth by the Ministry of Education for the year and shows passion for learning and determination to take advantage of the academic opportunities at the University College as stipulated in the charter.

## **7. Duration of the Study**

The duration of the study for the ‘Degree of Bachelor of Arts in Accounting’ is three years.

## **8. Degree Nomenclature**

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

In English – “Degree of Bachelor of Arts in Accounting”

In Amharic – “የአርት ባችለር ዲግሪ በአካወንቲንግ”

## **9. Graduation Requirements**

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

- \*An attainment of a minimum of 110 credit hours
- \*An attainment of a minimum Cumulative Grade Point Average of 2.00
- \*An attainment of a minimum Cumulative Grade Point Average of 2.50 in major courses
- \*An absence of F, NG, and I in any course grading.

## **10. 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 different code by a receiving department, but both codes will be shown on the course description to indicate that they are actually identical. For cross-cutting courses the prefix indicates the subject area, and the responsible department is indicated only in the course description.

- The first digit represents the year in which the course is offered (year at college starts with 2).
- The second digit represents the courses that are offered in the same semester by the department in sequential order (ranging from 1- 6). For cross-cutting courses, the number is 0.
- The third digit indicates the semester in which the course is offered. All first semester courses take number one and second semester courses take number two.

## **11. Quality Assurance**

The university college shall have a section for Quality Assurance as an internal audit of the academic program. The director of this section shall ensure quality by monitoring and evaluating academic programs and achievements on a regular basis using set benchmarks of academic excellence.

- 11.1. The internal scheme of performance audit shall enable constant renewal and relevance in the university college. The audit would review the actual outcomes of the content and pedagogy of disciplines by departments, courses, programs and also student competencies.
- 11.2. Though the established goals, objectives and desired outcomes of the university college would be important benchmarks of the audit, the evaluation efforts, being focused on value adding features, may point to the revisiting of certain objectives and activities of the curriculum.
- 11.3. In this way, the university college will be made aware of what it needs to change and make the necessary adjustments to stay abreast of the latest developments of knowledge. In the end, the curriculum is intended to develop graduates who demonstrate proficiency in general knowledge, communication, critical thinking, contextual competence, aesthetic sensibility, professional identity and ethics, leadership capacity, scholarly concern for improvement and motivation for continuing learning.
- 11.4. The curriculum anticipates a qualitative change in the mental and spiritual capacities of students. In this regard, every attempt will be made to transform the capacities of students to a level that would make them change makers. The evaluation will track these outcomes and assess the qualitative changes gained in each student.
- 11.5. Considering the danger of internal evaluation from the standpoint of inbreeding and defensive pretensions by all concerned, internal evaluations will be counterbalanced by external ones. These would be openly discussed for subsequent adjustments.

The department shall do a review of the program after four years of implementing this curriculum by collecting feedback from employers and graduates of the program. This 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. Resource Requirements**

### **12.1 Teaching Staff**

To the extent that the quality of education to be provided is primarily dependent on the skill and excellence of its staff members, Hope University College shall engage outstanding faculty members from within country and abroad in teaching.

### **12.2 ICT Laboratory**

HOPE UNIVERSITY COLLEGE shall avail adequate computer terminals for students and faculty to enable on line learning and reading, share knowledge and experiences and work with various software that contribute to one's professional development. In such laboratory, one shall also get assistance in digital connections and system's use.

### **12.3 Library Facilities**

Students will have access to a spacious and well stocked library. Computers will be available in the library to provide students with the facility for writing and Internet Connectivity for access to e-books and on-line learning solutions. Students shall use computerized catalog for instant access to the resources in the library.

### **12.4. Tutorial Service for a Course Taught**

12.4.1. The faculty member of a course is the TUTOR of his/her students.

12.4.2. To enable the tutoring, the faculty member shall designate office hours and inform his students of the same. The faculty member is expected to be in his office during the hours designated.

### **12.5. Guidance and Counseling**

12.5.1. The office of student life shall provide guidance in a number of areas that contribute to the character development of students focusing on themes such as interpersonal relations, personal acceptance and care, life goals, survival skills, work ethics, relations with the opposite gender, community responsibility, right assertiveness, handling grievance and personal crisis, tolerance, reconciliation, time management, self assessment, etc. in an open ended and non judgmental manner.

12.5.2. The office of student life shall avail counseling service to those students that exhibit emotional burden, are at a loss, have a hard time focusing on their studies and responsibilities and show difficulty in relating to others. If the mental state of a student requires professional help, the student shall be told to seek professional help at his expense. Severe cases shall be allowed to take off a semester or a year.

- 12.5.3. As counseling revolves around trust, a female counselor shall be available for women and a male counselor for men. Peer counseling as well as peer discussions will also be advanced to facilitate the growth and discovery processes in a non-judgmental way.
- 12.5.4. All counseling communications will be confidential.
- 12.5.5. The university college shall do its best to reduce impersonality and the kind of atomization that comes from large crowds. While the architecture of the university college is designed to help in this regard by giving ample opportunities for students to interact with one another, every effort shall be made to provide a sense of community that encourages belongingness, involvement and high spirits.
- 12.5.6. Common problems shall be addressed by the university college and remedies sought as quickly as possible so that unaddressed problems do not cause more harm than what exists.

### **13. Class Size**

To enable manageable faculty attention to students, convenience of learning and the continuous assessment that shall be applied, the optimal class size of the university college shall be:

- 30 students for courses in a regular class,
- 100 students for lecture type courses,
- 30 students for laboratories and workshops.

### **14. Program Structure**

The accounting program is designed to be completed within six semesters. Each semester shall have 18 weeks of regular classes.

There shall be one internship program of two and a half months before the end of the second academic year. During such period, students will have a chance to work in an actual work setting using their competency.

The courses in the program are major, supportive and cross cutting courses totally encompassing 111 credit hours. The major courses are compulsory and shall be 78 credit hours for one to graduate.

The major, supportive and cross cutting courses are presented below.

## Lists of All Courses for Accounting

**Table 1: List of Major Courses**

Course No	Course Title	Cr. Hrs.	Lecture Hrs.	Lab. Hrs
ACCN 211	Principles of Accounting I	3	3	-
ACCN 212	Principles of Accounting II	3	3	-
ACCN 221	Business Mathematics	3	3	-
ACCN 222	Cost & Management Accounting I	3	3	-
ACCN 311	Financial Accounting I	3	3	-
ACCN 312	Financial Accounting II	3	3	-
ACCN 321	Project Management	3	3	-
ACCN 322	Research Methods	3	2	2
ACCN 331	Business Statistics	3	3	-
ACCN 332	Financial Management	3	3	-
ACCN 341	Financial Markets and Institutions	3	3	-
ACCN 342	Advanced Accounting	3	3	-
ACCN 351	Cost & Management Accounting II	3	3	-
ACCN 352	Risk Management & Insurance	3	3	-
ACCN 362	Internship	3	-	-
ACCN 411	Accounting Information Systems	3	3	-
ACCN 412	Performance Management and Control	3	3	-
ACCN 422	Accounting for Gov't & NFP	3	3	-
ACCN 423	Organizational Behavior	3	3	-
ACCN 431	Computerized Accounting	3	3	2
ACCN 432	Financial Modeling	3	3	-
ACCN 441	Auditing in Accountancy I	3	3	-
ACCN 442	Auditing in Accountancy II	3	3	-
ACCN 451	Business and Corporate Law	3	3	-
ACCN 452	Tax Accounting	3	3	-
ACCN 462	Corporate Social Responsibility, Business Ethics	3	3	-
	<b>Total</b>	<b>78</b>	<b>74</b>	<b>4</b>

**Table 2: List of Supportive Courses**

Course No	Course Title	Cr. Hrs.	Lecture Hrs.	Lab. Hrs
ECON 202	Microeconomics	3	3	-
MAEN 211	Introduction to Entrepreneurship	3	3	-
MAEN 222	Introduction to Business Management	3	3	-
MARK 212	Principles of Marketing	3	3	-
	<b>Total</b>	<b>12</b>	<b>12</b>	<b>-</b>

**Table 3: List of Cross-Cutting Courses**

Course No	Course Title	Cr. Hrs.	Lecture Hrs.	Lab. Hrs
CEED 201	Civic and Ethical Education	3	3	-
COMP 201	Introduction to Computer Applications	3	2	2
FLEN 201	Sophomore English	3	3	1
FLEN 202	Professional Writing	3	3	1
FLEN 301	Presentation and Communication Skills	3	3	1
LEAD 441	Leadership Skills	3	3	-
PSYC 201	General Psychology	3	3	-
	<b>Total</b>	<b>21</b>	<b>20</b>	<b>5</b>

**Table 4: Minimum Credit Hour Requirement Summary**

Course Category	Total Credit Hour
Major Compulsory including internship	78
Support	12
Crosscutting	21
<b>Grand Total</b>	<b>111</b>

## 15. Semester Course Breakdown

**Table 5: Course Offerings (Sequencing Courses by Semester)**

<b>1</b>	<b>Course No</b>	<b>Course Title</b>	<b>Cr Hr</b>	
	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	
	ACCN 221	Business Mathematics	3	
	<b>Semester Total</b>			<b>18</b>
	<b>Semester II</b>			
	ECON 202	Microeconomics	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 222	Introduction to Business Management	3	
	<b>Semester Total</b>			<b>18</b>
<b>2</b>	<b>Semester I</b>			
	<b>Course No</b>	<b>Course Title</b>	<b>Cr Hr</b>	
	ACCN 311	Financial Accounting I	3	
	FLEN 301	Presentation and Communication Skills	3	
	ACCN 331	Business Statistics	3	
	ACCN 341	Financial Markets & Institutions	3	
	ACCN 351	Cost & Management Accounting II	3	
	ACCN 321	Project Management	3	
	<b>Semester Total</b>			<b>18</b>
	ACCN 322	Research Methods	3	
	ACCN 312	Financial Accounting II	3	
	ACCN 332	Financial Management	3	
	ACCN 342	Advanced Accounting	3	
	PSYC 201	General Psychology	3	
	ACCN 452	Risk Management & Insurance	3	
	<b>Semester Total</b>			<b>18</b>
	ACCN 362	Internship	3	

<b>3</b>	<b>Semester I</b>		
	<b>Course No</b>	<b>Course Title</b>	<b>Cr Hr</b>
	ACCN 421	Organizational Behavior	3
	ACCN 411	Accounting Information Systems	3
	MAEN 451	Business and Corporate Law	3
	ACCN 431	Computerized Accounting	3
	LEAD 441	Leadership Skills	3
	ACCN 441	Auditing in Accountancy I	3
	<b>Semester Total</b>		<b>18</b>
	<b>Semester II</b>		
	ACCN 412	Performance Management and Control	3
	ACCN 442	Auditing in Accountancy II	3
	ACCN 432	Financial Modeling	3
	ACCN 422	Accounting for Gov't & NFP	3
	ACCN 462	Corporate Social Responsibility, Business Ethics	3
	ACCN 452	Tax Accounting	3
	<b>Semester Total</b>		<b>18</b>
	<b>Grand Total (Credit Hours)</b>		<b>111</b>

## 16. Course Descriptions and Course Objectives for Major Courses

**Course Title:** Principles of Accounting I  
**Course Number:** ACCN 211  
**Credit Hour:** 3  
**Prerequisite:** 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.

### Text Book

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

### References

1. Heintz, James A. and Parry, Robbert, W: (2005). College accounting (18th ed). Australia: Thomson SouthWestrn.
2. Meigs, Robert F. (1999). Accounting the basis for decision 11th ed. Boston: Irwin McGraw Hill.
3. Horngren, Charles T., Harrison, Walter T. & Bamber Linda Smith. (2005). Accounting 6th ed.. New Jersey Pearson Printice Hall.
4. Larson Kermit D., Wild, Jhon J. , and Chiappetha, Barbera (2005). Fundamental Accounting Principles 17th ed. Boston: McGraw Hill. Irwin.
5. Needles, Belverd E. etal (1999). Principles of Accounting. Boston: Hughton Mifflin Co.

### 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.

### Text Book

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

### References

1. Heintz, James A. and Parry, Robbert, W: (2005). College accounting (18th ed). Australia: Thomson SouthWestrn.
2. Meigs, Robert F. (1999). Accounting the basis for decision 11th ed. Boston: Irwin McGraw Hill.
3. Horngren, Charles T., Harrison, Walter T. & Bamber Linda Smith. (2005). Accounting 6th ed.. New Jersey Pearson Printice Hall.
4. Larson Kermit D., Wild, Jhon J. , and Chiappetha, Barbera (2005). Fundamental Accounting Principles 17th ed. Boston: McGraw Hill. Irwin.
5. Needles, Belverd E. etal (1999). Principles of Accounting. Boston: Hughton Mifflin Co.

### Evaluation Scheme

Assignments	15%
Practical work	15%
Mid Exam	30%
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 with 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:

- Discuss the role of cost accounting in an organization
- Distinguish between job order and process costing
- Accumulate cost data
- Determine and control costs
- Prepare performance analysis and explain the variances
- Prepare a marketing plan.

### **Text Book**

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

### **References**

1. Brock Horace R. and Herrington Linda A. (1999). Cost Accounting: Principles and Applications (6th Ed.). NW: McGraw Hill
2. Hilton, Ronald W. (1991). Managerial Accounting: Creating Value in a dynamic Business Environment. 6th ed. Boston: McGraw Hill Irwin.
3. Horngreen, Charles T. etal. (1996). Management Accounting. 2nd ed Ontari: Prentice Hall Canada Inc.

### **Evaluation Scheme**

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

**Course Title:** Financial Markets & Institutions  
**Course Number:** ACCN 341  
**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.
- Describe principles of operations in financial markets.
- Familiarize themselves with 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.
- Demonstrate understanding of different types of financial risks and methods to manage them.

### **Text Book**

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. Financial Markets and Institutions: A modern Perspective. Saunders Anthony & Marcia Million (2004)
2. Information and Capital Markets. (1987). Strong Norman & Walker Martin.
3. Fabozzi F. J., Modigliani F. (2000). Capital Markets: Institutions and Instruments. London: Prentice-Hall
4. Modern financial intermediaries and markets by Nasser Arshadi, Gordon V. Karels, 1997
5. The Economics of Money, Banking, and Financial Markets by Frederic S. Mishkin, 1992
6. Currency and banking Ethiopia by Belai Giday, 1987

### **Evaluation Scheme**

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

**Course Title:** Financial Accounting I  
**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 elaborate basic concepts of a 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 gap; accounting harmonization.

### **Text Book**

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

### **References**

1. Harrison, Walter T. Financial Accounting, 6th ed. 2005
2. Ingram, Robert W. Financial Accounting: A bridge to Decision Making 4th ed. 2001
3. Trenholn, Barbara, Financial Accounting: Tools for Business Decision Making 2nd ed. 2004.
4. Mastering Financial Modeling in Microsoft Excel: A practitioner's guide to applied corporate finance, Alastair Day, 2nd Edition, 2007, FT Press

### **Evaluation Scheme**

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

**Course Title:** Financial Accounting II  
**Course Number:** ACCN 312  
**Credit Hour:** 3  
**Prerequisite:** Financial Accounting I

### **Course Description**

Financial accounting II is one of the core courses offered by the department. It is continuation of Financial Accounting I. The course, like the first part, deals with the theory of financial accounting for business organizations. Covered in this course are topics like the long-term investments, long-term debts, shareholders equity, and accounting for leases, pension plans, taxes, changes, errors, and incomplete records. It also covers analysis of financial statements.

### **Course Objectives**

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

- Demonstrate understanding of the accounting for long term assets, and stockholders' equity;
- Understand the characteristics of a corporation;
- Calculate the time value of money;
- Value and reporting investments;
- Record transactions concerning stock and bond issues;
- demonstrate understanding of the accounting for current liabilities;
- Analyze financing activities such as stock; leasing; other debt; taxes; pension plans; equity financing.
- Understand international aspects transactions in foreign currencies; international differences in gap; accounting harmonization.

### **Text Book**

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

### **References**

5. Harrison, Walter T. Financial Accounting, 6th ed. 2005
6. Ingram, Robert W. Financial Accounting: A bridge to Decision Making 4th ed. 2001
7. Trenholn, Barbara, Financial Accounting: Tools for Business Decision Making 2nd ed. 2004.
8. Mastering Financial Modeling in Microsoft Excel: A practitioner's guide to applied corporate finance, Alastair Day, 2nd Edition, 2007, FT Press

### **Evaluation Scheme**

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

**Course Title:** Research Methods  
**Course Number:** ACCN 322, 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

### Text Book

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

### References

1. Research Methods, Graziano, Anthony M. 3rded.,(1997)
2. Handbook of Applied Social Research Methods, Bickman & Debra J. Roz, (1997)
3. Research Methods for Business Students 5thEd, Saunders, Thornhill, Lewis 646 p., Pearson/Financial Times Press, UK, 2009, ISBN-13: 978- 0273716860
4. Qualitative Research Methods for the Social Sciences (6th ed). by Berg, B.L. (2007). Boston: Allyn and Bacon.

### Evaluation Scheme

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

**Course Title:** Project Management  
**Course Number:** ACCN 321, same as MAEN 311, same as MARK 452  
**Credit Hour:** 3  
**Prerequisite:** 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**

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

- Handle standard projects from the conceiving stage to implementation and commissioning.
- Understand formulation of a project, project appraisal, and project scheduling and performance analysis.
- Qualify an investment proposal and standardization of feasibility studies leading to better investment decision-making capabilities.
- 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.

### **Text Book**

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

### **References**

1. Fundamentals of Project Management, James Lewis, 2002, 2nd ed.
2. Project Management Planning and Control Techniques 4th ed., Rory Burke, John Wiley and Sons, Ltd., 2008, ISBN10:0958273343.
3. Project Management, 2nd ed, Gray, Clifford F. & Erik W., 2003
4. Project Planning & Analysis for Development, David Potts, 2001, ISBN13: 978-155876562.
5. F L. Harrison, Advanced Project management, Gower Publishing House, England.
6. Harold Kerzner, Project Management with Project Management Case Studies, Wiley; 9Rev Ed edition, 2005

### **Evaluation Scheme**

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

**Course Title:** Cost & Management Accounting II  
**Course Number:** ACCN 351  
**Credit Hour:** 3  
**Prerequisite:** 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

### **Text Book**

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

### **References**

1. Brock Horace R. and Herrington Linda A. (1999). Cost Accounting: Principles and Applications (6th Ed.). NW: McGraw Hill
2. Hilton, Ronald W. (1991). Managerial Accounting: Creating Value in a dynamic Business Environment. 6th ed. Boston: McGraw Hill Irwin.
3. Horngreen, Charles T. et al. (1996). Management Accounting. 2nd ed Ontario: Prentice Hall Canada Inc.

### **Evaluation Scheme**

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

**Course Title:** Financial Management  
**Course Number:** ACCN 332  
**Credit Hour:** 3  
**Prerequisite:** 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 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.

### **Text Book**

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

### **References**

1. Block S.B., Hirt G.A. Foundations of Financial Management, 10<sup>th</sup>, 2002 McGraw-Hill Higher Education.
2. Block S.B., Hirt G.A. Foundations of Financial Management, 11e, 2005 McGraw-Hill Higher Education.
3. Brigham, Eugene F. & Houston, Joel F. 2004, Fundamentals of Financial Management 10th ed. USA: Thomson-South-Western.
4. Brigham, Eugene F. & Houston, Joel F. 2007, Fundamentals of Financial Management 11th ed. USA: Thomson-South-Western.
5. Gitman, Lawrence J. 2003. Principles of Managerial Finance 10th ed. Boston: Addison Wesley.

### **Evaluation Scheme**

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, segment and interim reporting, and corporate liquidations and reorganizations.

### **Text Book**

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 Proclamation #25/1992 (on public enterprises)

### **Evaluation Scheme**

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

**Course Title:** Internship  
**Course Number:** ACCN 362  
**Credit Hour:** 3  
**Prerequisite:** Complete 2<sup>nd</sup> Year

### Course Description

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.

### Course Objective

Upon successful completion of this course, students should be able to develop practical career-related experience. The faculty of Business Management and Entrepreneurship encourages students to gain experience outside the University College in the various fields of business. These internships must be pre-planned with HUC faculty member to ensure a valuable experience for the student, and to ensure that the internship, or some aspect of the internship, is suitable for use as a senior project. There must be a learning experience component of the internship that is beyond simply gaining work experience.

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 impact of computerized information systems on the way accounting data is captured, processed, and communicated. The course exposes students 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. It also 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
- Comprehend Business Activities Performed in the Major Business Cycle, The Flow of Accounting data and Information Especially in Computer-Based Accounting Systems.
- Grasp 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.

### **Text Book**

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

### **References**

1. Smith, L. Murphy & Smith, Kathereine T. 1998, Accounting Information Systems. USA: DAME publications.
2. Accounting Information Systems, 11ed. Romney & Steinbart, 2009.
3. Accounting Information Systems, 4e. Wilkinson, Cerullo, Raval, Wong-on-wing, 2002. John Wiley & Sons
4. Accounting Information Systems, Bodnar, Hopwood, Pearson Education US, ISBN10: 0130082058

### **Evaluation Scheme**

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.

### **Text Book**

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 Scheme**

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

**Course Title:** Computerized Accounting  
**Course Number:** ACCN 431  
**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.

### Text Book

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

### References

1. Yacht, Carol, 2011, Computer Accounting With peachtree by sage Complete Accounting 2010. 14th ed.
2. Brunson, Terri E. 2008, Learning Peachtree Complete Accounting 2007, New Jersey: Pearson Prentice Hall.
3. Arens, Alvin A. & Ward, D. Dewey, 2006. Computerized Accounting using Microsoft Business Solutions-Great plains 8.0, 3rd ed., Michigan: Armond Dalton Publishers, Inc.
4. Spiegelberg, Emma Jo.etal, 1995, computerized Accounting; Window Version.

### Evaluation Scheme

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

**Course Title:** Auditing in Accountancy I  
**Course Number:** ACCN 441  
**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 auditing and rendering of an opinion on published financial statements. Topics covered include generally accepted auditing standards (GAAS), the auditor's report (opinion), professional ethics, and 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.
- Understand 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

### **Text Book**

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
2. Kiger, Jack E. & Shenier James H., 1990, Auditing 2nd Ed. Boston
3. Wallace, Wanda A., 1985, Auditing, New York: MacMillan Publishing Company
4. DeFlise, Philip L etal, 1985, Montgomery's auditing, 10th ed.

### **Evaluation Scheme**

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

**Course Title:** Auditing in Accountancy II  
**Course Number:** ACCN 442  
**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 also 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

### **Text Book**

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
2. Kiger, Jack E. & Shenier James H., 1990, Auditing 2nd Ed. Boston
3. Wallace, Wanda A., 1985, Auditing, New York: MacMillan Publishing Company
4. DeFlise, Philip L et al, 1985, Montgomery's auditing, 10th ed.

### **Evaluation Scheme**

Project	30%
Mid Exam	30%
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 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

### **Text Book**

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, 2<sup>nd</sup> Edition, 2007, FT Press

### **Evaluation Scheme**

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

**Course Title:** Accounting for Government and Non –profit Organizations  
**Course Number:** ACCN 422  
**Credit Hour:** 3  
**Prerequisite:** 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 explain 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.

### **Text Book**

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

### **References**

1. Government and not -for -profit Accounting: Concepts & Practices. Granof Michael H. (1998)
2. Not-for- Profit: Accounting made easy, Ruppel Warren. 2002.
3. Relevant Ethiopian proclamations and laws.

### **Evaluation Scheme**

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

**Course Title:** Business and Corporate Law  
**Course Number:** ACCN 451, same as MAEN 451, same as MARK 441  
**Credit Hour:** 3  
**Prerequisite:** 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 Text Book 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 judgment 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

### **Text Book**

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
2. *Business Law*. By Richard A. Mann and Barry S. Roberts, 2006.
3. *Understanding Business and Personal Law* by Gordon W. Brown, Paul A. Sukys, 1998.
4. *The Legal Environment of Business* by Whitman and Gergacz, 1991.

### **Evaluation Scheme**

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

**Course Title:** Tax Accounting  
**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
- Comprehend 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

### **Text Book**

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-inethiopia.pdf>)

### **Evaluation Scheme**

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

**Course Title:**           **Organizational Behavior**  
**Course Number:**       **ACCN 423**  
**Credit Hours:**         **3**  
**Prerequisite:**         **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

### **Text Book**

J. Ivancevich, Konopaske, Matteson, Organizational Behavior and Management, 7e, 2006.

### **References**

- 1 Stephan P. Robbins and Timothy A. Judge, Organizational Behavior, 13<sup>th</sup> International edition, 2008, ISBN13: 9780132079648, Pearson Education (US).
- 2 Joel Marcus, Organization and Management, an International Approach, Noordhoff Uitgevers B.V., 1<sup>st</sup> 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:** ACCN 352  
**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.

### **Text Book**

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  
**Course Number:** ACCN 462  
**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.

### **Text Book**

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 Organizations, 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 Title:** Business Mathematics  
**Course Number:** ACCN 221, same as MAEN 221, same as MARK 221  
**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:

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

### Text Book

Barnett Raymond A. and Ziegler Michael R, *Essentials of College Mathematics for Business and Economics*, Life Science and Social Science, 3<sup>rd</sup> ed., 2007

### References

1. Brechner (2007). Contemporary Mathematics for Business. Australia: Thomson-South western.
2. Kindstalter, William L. and Parish, W. Alton (2003): Business Mathematics. New Jersey: Prentice Hall.
3. Salzman, Stanley A. Miller Charles D. and Clendenen, Gary (2001). Mathematics for Business. Boston Addison Wesley.
4. William, Walter E and Reed James (1984). Fundamentals of Businss Mathematics (3<sup>rd</sup> ed). Wim C. Brown Publishers.
5. Ann j. Hughes, Applied Mathematics: For Business, Economics, and the Social Sciences, 1983.
6. Hole Poul G., Finite Mathematics and Calculus with Applications to Business, 1974.
7. Dexter j Booth and John K Turner, Business mathematics with Statistics, 1996.

### Evaluation Scheme

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

**Course Title:** Business Statistics  
**Course Number:** ACCN 331, same as MAEN 341, same as MARK 331  
**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

### Text Book

1. Anderson, David Ray., 8<sup>th</sup> ed., Statistics for Business & Economics, 2002
2. Freedman, David, Purves, Pisani. 2006. Statistics. WW Norton and Co (ed). ISBN-10: 0393930432.

### References

1. Berenson , Mark L; Levine, David M. and Krehbiel, Timothy C. (2008) Basic Business Statistics, 11<sup>th</sup> ed., Prentice Hall, USA
2. Brase, Charles Henry and Brase, Corrinne Pellillo (2006) Understanding Basic Statistics, 4<sup>th</sup> 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), 6<sup>th</sup> ed., McGraw-Hill/Irwin, New York

### Evaluation Scheme

Class Exercises/Assignments/Quizzes	30%
Mid Exam	30%
Final Examination	40%

## Course Descriptions for Supportive Courses

**Course Title:** Introduction to Entrepreneurship  
**Course Number:** MAEN 211  
**Credit Hour:** 3  
**Prerequisite:** 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.
- Understand financial issues associated with new venture start-ups.

### Text Book

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 222  
**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.

### **Text Book**

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 212  
**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 behavior, 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.

### **Text Book**

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 Scheme**

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

**Course Title:** Microeconomics  
**Course Number:** ECON 202  
**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 labor 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.

### **Text Book**

1. R.S. Pindyck and D. L. Rubinfeld, Microeconomics.

### **References**

1. Hal R. Varian, Intermediate Microeconomics: A Modern Approach, 4<sup>th</sup> Ed.
2. Koutsyiannis, Modern Microeconomics.
3. E. Mansfield, Microeconomics: Theory and Applications.
4. D.S. Watson, Price Theory and its Uses.
5. J.P. Gold and C. Ferguson, Microeconomics Theory.
6. D.N. Dwivedi, Microeconomics Theory.
7. Essentials of Economics, 5e, by Mankiw, 2008
8. Principles of Microeconomics by Frank and Bernanke, 3rd ed., 2007

### **Evaluation Scheme**

Assignments, tests, quizzes, class work	20%
Practical and Project work	30%
Midterm Exam	20%
Final Examination	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.

### Text Book

1. AAU (2005). Civic and Ethical Education, Compendium Part One and two. Addis Ababa: College of Social Sciences.

### References

1. Miller, E.D.I (1984). Question that matter: an invitation to Philosophy
2. FDRE (1995). The constitution of Federal Democratic Republic of Ethiopia Addis Ababa.
3. Vincent, B. (1980) Philosophy: a text with readings, chapter three ethics and chapter four, Social Philosophy.
4. Kassaye, A. (2001), Fundamentals of Civic and Ethical Education. Aurum, A. and Popkin, H.(1996) introduction to Philosophy (Chapter 4 & Chapter 5)

### Evaluation Scheme

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 Text Books
- 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.

### Text Book

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

### References

1. Confidence in Writing: Paragraphs and Essays, Alan Meyer, (14 copies)
2. Steps to Writing Well, Jean Wyrick, 6e, 2005, ISBN10: 14130-01092 (3)
3. The Brief Bedford Reader. Kennedy, Kennedy and Aaron, 8e, 2003 (54)
4. 75 Readings: Anthology ;by S. Buscemi, C. Smith, 2007
5. Reading for Results.
6. Listen; Listen to Learn: Lecture comprehension and Note-taking, R. Lebauer, 1988.
7. Prentice Hall Writing and Grammar: Communication in Action, by Carroll, et.al, 2005 (15)

### Evaluation Scheme

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.

### **Text book**

1. Evergreen: A Guide to Writing with Readings, 8<sup>th</sup> Edition. Susan Fawcett. 2007. Cengage, ISBN10: 0618766448
2. Alred, Gerald J, Brusaw, Charles, Oliu, Walter; Business Writers' Handbook,2008. Bedford
3. Alred, Gerald J, Brusaw, Charles, Oliu, Walter; Handbook of Technical Writing, 2008, 9<sup>th</sup> ed.

### **References**

1. Michael Merkel, Technical Communication, 9e, ISBN9780-312485979 Bedford St. Martins.
2. Tom Jehn, Jane, Writing in the Disciplines: a Supplement, 2007, ISBN10: 0312452640
3. Discovering Arguments, an Introduction to Critical Thinking and Writing,2e, D. Memering,2006
4. Locker, Kaczmarek. Guide to Business Communication: Building Critical Skills,2e, 2004.
5. Guffey, Mary Ellen. Business Writing, 2007. Thomson, Southwestern Publishers.
6. Writing and Speaking for Business, W. Baker, 2007, BYU Publishing.

### **Evaluation Scheme**

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

**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 turn taking, 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

### **Text Book**

1. Public Speaking: An Audience-Centered Approach, Steven Beebe and Susan Beebe, 6 ed., 2006.
2. Munter, Mary and Lynn Russell, Guide to Presentations, 7<sup>th</sup> Ed, 2007.

### **References**

1. Rudolph Verderber, Communicate, 9<sup>th</sup> ed, 1999, Wadsworth Publishing. (150
2. Locker, Kitty, Kaczmarek, Stephen Kyo, Building Critical Skills, 4th Ed. *McGraw-Hill*, 2008. The Art of Public Speaking, and Learning Tools Suite, 8e, by Stephen Lucas, 2004 + CDROM,(12)
3. Writing and Speaking for Business, W. H. Baker, 2007, BYU Publishing.
4. Essentials of Business Communication, M.E. Guffey, 5e, 2007, Southwestern-Thomson.

### **Evaluation Scheme**

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

### **Text Book**

Shelly Gary B. et al. 2007. Microsoft Office 2007: Introductory Concepts and Techniques, Windows XP Edition. 1224 p.

### **References**

1. Advanced Excel for scientific data analysis by Robert de Levie, 2004, 10 copies
2. Microsoft Office XP, Marianne Fox et al., 2002
3. Data Analysis and Decision Making with Microsoft Excel, 3rd Ed., 2006, Albrighlt et al., 8 c.
4. Keyboarding with Computer Applications, Jahman et al., 2000, 2 copies
5. Discovering Computers, Shelly and Cashman, 2001, 10 copies

### **Evaluation Scheme**

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

### Text Book

Kalat, James. 2008. Introduction to Psychology, 8<sup>th</sup> ed. Wadsworth Pub. 04955102881.

### References

- 1 Weiten, Wayne and Diane Helpert. 2007. Psychology: Themes and Variations: with Concept Charts. Briefer Edition, 7<sup>th</sup> 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)

### Evaluation Scheme

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

**Course Name:** Leadership Skills  
**Course Number:** LEAD 441  
**Responsibility:** Crosscutting  
**Credit Hour:** 3  
**Prerequisite:** 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

### Text Books

1. Focus on Leadership: Servant Leadership for 21<sup>st</sup> Century, Ken Blanchard (30 c.)
2. Awakening the Leader Within: A Story of Transformation, Kevin Cashman, Jack Forem (30)
3. The Purpose-Driven Life, Rick Warren, 2002 (150 c.)

### References

1. Principle-Centered Leadership, Steven Covey, 1991. (10 c.)
2. Leadership Challenges, Kouzes and Posner, 4<sup>th</sup> Ed., 2008
3. Leadership: Courage in Action, Robert Terry, 1999.
4. Leadership: Theory and Practice, Northouse, 9<sup>th</sup> Ed, 2009

### Evaluation Scheme

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