

**MAKERERE**



**UNIVERSITY**

**BACHELOR OF COMMERCE DEGREE  
(EXTERNAL) PROGRAMME  
(RESTRUCTURED 2010)**

**BY**

**INSTITUTE OF ADULT AND CONTINUING  
EDUCATION (IACE) AND FACULTY OF  
ECONOMICS AND MANAGEMENT (FEMA)**

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**1. INTRODUCTION**

Makerere University Institute of Adult & Continuing Education in collaboration with Faculty of Economics & Management offers among other programmes, a Bachelor of Commerce Degree on distance education mode of study. In addition to the foundation course modules in business and management, the programme offers the following options: Accounting, Finance and Banking, Marketing, and Insurance for students wishing to specialize in these areas. Specialization starts in semester one of the third year.

The four year Bachelor of Commerce (External) Degree programme provides the required background for professional and academic career development. The programme provides students with strong theoretical and practical-oriented skills for employment in the private and the public sectors, among others.

Following a comprehensive review of the B.Com. curriculum as recommended by the Academic Programmes Restructuring Committee, the entry requirements for all B.Com. programmes were standardized. In addition, the following changes were made to the B.Com. (External) curriculum:

**Table 1: Changes made during the Re-structuring Process**

<b>Course Code</b>	<b>Course Description</b>	<b>Remark</b>
ECX 1102	Introductory Microeconomics	CUs raised from 3 to 4
COX 1107	Fundamental Accounting Principles I	Split FAP into 2 and raised CUs from 4 to 8
COX 1208	Fundamental Accounting Principles II	
ECX 1205	Introductory Macroeconomics	CUs raised from 3 to 4
ECX 2103	Microeconomics	CUs raised from 3 to 4
COX 2109	Business Law	Code changed
ECX 2203	Macroeconomics	CUs raised from 3 to 4
COX 2205	Business Statistics	CUs raised from 3 to 4
COX 2206	Financial Management	CUs raised from 3 to 4
COX 3118	Company Law	Code changed
COX 3115	Banking Theory Practice	Code and title changed
COX 3222	Auditing Theory	Code and title changed
COX 3223	Services Marketing	Code and title changed
COX 3301	Field Attachment	Code and title changed
COX 4136	Auditing and Assurance	Code and title changed
COX 4135	E-Marketing	Code and title changed
COX 4231	Taxation	Code and title changed
COX 4227	Risk Management	Code and title changed
COX 4228	Computerized Accounting	Code and title changed
COX 4227	Risk Management	Code and title changed
COX 4229	Relationship Marketing	Code and title changed
COX 4233	E-Banking	Code and title changed

## 2. JUSTIFICATION

In the wake of globalization, many economies including the Uganda's economy continue to face enormous challenges that require invigorating business and management skills across the social, economic, and political spectrum. In this era, a number of entrepreneur opportunities have been created and others lost due to inadequate skills in business management owing to global competition.

As a response to the evolving global operations, governments have enacted numerous laws and policies intended to liberalize the operational environment to harmonize public and private sector operations. This is in tandem with the University and Other Tertiary Institutions' Act (2001), which has provided a legal framework on the basis of which tertiary institution can spearhead competitiveness in the public and private sector.

It is within the above context that Makerere University, Institute of Adult & Continuing Education in collaboration with Faculty of Economics & Management makes a contribution to increase the pool of high level skilled human resource in the field of business and management.

The distance education mode of delivery adds flexibility to the provision of the B.Com. programme that is also offered as a Day and Evening programme in FEMA. By so doing, it offers learning opportunities to working adults to continue advancing their professional knowledge and skills without quitting their jobs. The occasional nature of distance learning tends to make it more affordable, thus attracting a broader range of participants. It has thus proved to be a viable tool in the public-private partnership in higher education provision.

## 3. OBJECTIVES

The objectives of the program are:

- (i) To prepare students to deal with challenges of the changing global environment.
- (ii) To equip students with skills relevant to the conduct of modern business and management.
- (iii) To equip students with firm foundation for conducting research in business and management for professional and academic development.

## 4. ENTRY REQUIREMENTS

Admission into the Bachelor of Commerce (External) Program, requires the prospective student to satisfy the following Makerere University entry requirements:

### (a) Direct Entry

For admission under the Direct Entry Scheme, a candidate must have:

- (i) The Uganda Certificate of Education or its equivalent
- (ii) Advanced level principle in Economics and either mathematics, physics, geography, or entrepreneurship at the same sitting of the Uganda Advanced certificate of education examinations or its equivalent (U.A.C.E)

The subject combination to be used in admitting candidates to Bachelor of Commerce degree through the Direct Entry Scheme will be as follows:

- (i) **Essential:** Economics and or Mathematics
- (ii) **Relevant:** One best done of Geography, Physics and Entrepreneurship
- (iii) **Desirable:** General Paper, Subsidiary Mathematics.
- (iv) **Others:** All others

The following Grades for the A. Level subjects will be used in calculating the candidates' points for admission.

(i) <b>Principal</b>	<b>Grade</b>
A	6
B	5
C	4
D	3
E	2
(ii) <b>Subsidiary</b>	
O	1

The Points to the B.Com are calculated as follows:

<b>Subject Category</b>	<b>Weight</b>
a) Essential	3
b) Relevant	2
c) Desirable	1
d) Others	0.5

b) **Mature Age Entry**

For admission under the Mature Age Entry Scheme, a candidate must pass the Mature Age Entry Examinations of Makerere University for the Bachelor of Commerce Degree.

c) **Diploma Holders**

A candidate shall be admitted to the Bachelor of Commerce degree Day/Evening Program if she/he has at least a Second Class Diploma award from a recognized institution of higher learning.

**5. REGULATIONS**

The B.Com programme follows the General University regulations.

**6. THE SEMESTER SYSTEM**

The Academic year composed of 2 semesters. The length of a semester is seventeen (17) weeks with fifteen (15) weeks for teaching and two (2) weeks for examinations.

**6.1 Contact Hour (CH)**

A contact hour is equivalent to one hour of lecture.

**6.2 Credit or Credit Unit (CU)**

A credit or credit unit is one contact hour per week per Semester or a series of fifteen (15) contact hours.

**6.3 Semester Course Load**

- i. The minimum number of Credit Units per Semester is twelve (12)
- ii. The maximum number of Credit Units per Semester carries eighteen (18)

**6.4 Assessment and Grading**

- a. The minimum mark required to pass is 50%; this includes coursework and final examination. Each course shall be assessed on the basis of 100 marks comprising:

Course work assessment	30%
Final Examination	70%

- b. Course work assessment shall consist of at least one (1) Test and one (1) Homework/Take-home Assignment presentations, OR Two (2) Tests.

- c. **Field Attachment Project**

There shall be a research methodology course and a Field Attachment report (submitted after Internship). Students shall be attached to organizations in the field during their Recess Semester of 2<sup>nd</sup> year. They write a field attachment report shall be submitted at the beginning of semester I of the 3<sup>rd</sup> year. Assessment shall be based on the conventional University format of research report and shall be marked out of 100%.

Each course under the Program is assessed in two parts:

- i. Course-work (Progressive/Continuous Assessment) shall contribute 30% of the total marks. The coursework shall consist of at least one test per course
- ii. The University Examinations shall contribute a maximum of 70% of the total mark.

**6.5 Re-taking a Course**

- i) A student shall retake a Course or Courses when next offered again in order to obtain at least the Pass Mark (50%) if he/she had failed during the first assessment in the course or courses.
- ii) A student who has failed to obtain at least the Pass Mark (50%) during the Second Assessment in the same course or courses she/he receives a warning.
- iii) A student may retake a course or courses when next offered again in order to improve his/her Pass Grade(s) if the Pass Grade(s) got at the first assessment in the course or courses were low.
- iv) While retaking a course or courses, a student shall:-
  - Attend all the prescribed lectures in the Course or courses;
  - Satisfy all the requirements for the coursework component in the course or courses; and Sit for the University examinations in the course or courses.
- v) A student shall not be allowed to accumulate more than five (5) Retake Courses at a time.
- vi) A final year student whose final examination results have already been classified by the Faculty Board and has qualified for the Award of a Degree shall not be permitted to retake any Course or courses. When a student has retaken a course, the better of the two Grades he/she has obtained in that course shall be used in the computation of his/her cumulative Grade Average (CGPA)
- vii) Whenever a course or courses has/have been retaken, the Academic Transcript shall indicate so accordingly.

## **6.6 Progression**

### **Normal Progress**

Normal progress shall occur when a student has passed the assessment in all the courses he/she had registered for in a particular semester and not when he/she has passed the Assessments in the Core courses only.

### **Probationary Progress**

A student who has obtained the Cumulative Grade Point Average (CGPA) of less than 2.0 shall be placed on Probation. Such a student shall be allowed to progress to the next semester/Academic Year but shall still retake the course(s) he/she had failed the Assessments in later on and obtained at least the Pass Mark (50%) in the course(s).

### **Certificate of Due Performance**

A student who does not have coursework marks shall be denied Certificate of Due Performance and will not be allowed to sit the University Examinations.

### **Absence from Examination**

- i) If the Faculty Board finds out that a student has no justifiable reason for having been absent from a particular examination, such a student shall receive a fail (F) Grade for the course(s) he/she had not sat the examination in. The course(s) in which the Fail (F) Grade was/were awarded shall also count in the calculation of the CGPA.
- ii) If the Faculty Board is satisfied that a student was absent from a final examination due to justifiable reason(s) such as sickness or loss of a parent/guardian, and then a course grade of ABS shall be assigned to that course(s). The student shall be permitted to retake the final examination when the course would be next offered or at the next examination season if the lecturers concerned can make the appropriate arrangements for the examinations.

## **6.7 Discontinuation**

- a) When a student accumulates three consecutive probations based on the CGPA he/she shall be discontinued.
- b) A student who has failed to obtain at least the Pass Mark (50%) during the third assessment in the same course or courses he/she had retaken shall be discontinued from his/her studies at the University.
- c) A student who has overstayed in an Academic Programme by more than two (2) years shall be discontinued from his/her studies at the University.

## **6.8 Withdrawal**

- i. A student can apply to the Faculty Board for permission to withdraw from studies at any time of the Semester.
- ii. A student will be allowed only a maximum of two withdrawals in an Academic program and each withdrawal shall be a maximum of one academic year only.

## **7. GRADUATION PROGRAMME LOAD**

A student should have accumulated the minimum of 121 credit hours to qualify for the award of the Degree of Bachelor of Commerce. The composition shall include both core and elective courses.

**7.1 Earning of credits in a course**

- i) Each student shall earn credits for all the courses specified in the program load for graduation.
- ii) A credit shall be earned when a student has obtained at least the Pass Mark (50%) in each course he/she had been assessed in. In other words, No credit shall be earned in a course in which a student has failed the assessment.

**7.2 Calculation of the Cumulative Grade Point Average (CGPA)**

The Cumulative Grade Point/Average at a given time shall be obtained by:-

- i) Multiplying the grade point obtained in each course by the credit units assigned to the course to arrive at the weighted score for the course.
- ii) Adding together the weighted scores for all the courses taken up to that time.
- iii) Dividing the Total weighted score by the total number of Credit Units taken up to that time.

**8. AWARD AND CLASSIFICATION**

On successful completion of the Programme candidates shall be awarded a degree of Bachelor of Commerce

**8.1 Classification of the Degree**

The Degree shall be classified according to the CGPA as follows:

CLASS	CGPA	GRADE
First Class	4.4 – 5.0	A
Second Class – Upper Division	4.0 – 4.3	B+
Second Class – Lower division	3.0 – 3.9	B
Pass	2.0 – 2.9	C
Fail	0 – 1.9	D

**9. EXAMINATIONS REGULATIONS**

The Programme follows the General University Examination Regulations.

**10. TUITION**

Please refer to the University Fees Structure.

**11. RESOURCE PERSONS**

The program will be managed by a well qualified and competent members of staff in FEMA (refer to the List Attached)

**12. ADMINISTRATION AND MANAGEMENT OF THE PROGRAMME**

The programme shall be run on a collaborative arrangement between the Institute of Adult & Continuing Education (IACE) and the Faculty of Economics and Management. The responsibilities of the partners are as outlined below:

**12.1 The Institute of Adult & Continuing Education (IACE)**

Through her Department of Distance Education, the IACE shall be responsible for the day-to-day administration and management of the programme. This will include the following specific responsibilities:

- a) Orientation of students and staff to the Distance Education mode of study
- b) The development of study materials
- c) Procurement of study materials from external sources
- d) Distribution of study materials
- e) Guidance and counseling of students
- f) Planning and management of face-to-face sessions
- g) The collection of assignments and return of assignments to the students
- h) Provision of support services to each student throughout the duration of his/her course
- i) Plan and manage upcountry tutorial programmes
- j) Plan and administer examinations
- k) Prepare payments for all services rendered to the programme
- l) Collaborating with other Distance Education institutions for the refinement of the programme

### **12.2 The Faculty of Economics and Management (FEMA)**

The Faculty of Economics and Management shall responsible for the academic matters of the programme, and these include:

- a) The development and implementation of the curriculum
- b) Identifying academic staff to teach on the various courses
- c) Identifying and seconding writers and reviewers of the study materials
- d) Vetting study materials and recommending for purchase
- e) Carrying out progressive assessment of students
- f) Setting and marking examinations
- g) Presenting results to the University Senate
- h) Development and refinement of the programme
- i) Any other academic duties required of the Faculty of Economics and Management

The program will be facilitated by a well qualified and competent members of academic staff in FEMA, IACE and other units of the university and elsewhere (refer to the attached Staff List).

### **13. THE PROGRAM STRUCTURE**

Table 3 show the number of Courses, Lecture Hours, Course Units and Credit Units while Table 4 shows the structure of the program.

**Table 3: Lecture Hours, Course Units and Total Credit Units under the Program**

Year	Semester	Total Credit Units
I	I	14
	II	17
II	III	13
	IV	18
Recess Term		5
III	V	15
	VI	12
IV	VII	15
	VIII	12
Graduation Load		121

Details of the Programme structure are specified below where CH, and CU represent Contact Hours and Credit Units respectively, 1 Credit Unit is equivalent to 1 Contact Hour 1 Contact Hour is equivalent to 2 Tutorial Hours or Self Study Hours.SS for self study LH for lecture hours, TH for tutorial hours, PH for practical hours

**Table 4: Programme Structure**

Course Code	Course Description	LH	TH/SS	PH	CH	CU
<b>SEMESTER I</b>						
ECX1102	Introductory Microeconomics	30	60	-	60	4
COX1107	Fundamental Accounting Principles I.	30	60	-	60	4
COX 1105	Business Communication Skills.	30	30	-	45	3
COX 1108	Introduction to Business Administration	30	30	-	45	3
<b>Semester load =</b>					<b>14 CU</b>	
<b>SEMESTER II</b>						
COX 1209	Introduction to Business Maths	30	30	-	45	3
COX1208	Fundamental Accounting Principles II.	30	60	-	60	4
COX 1206	Organizational theory & Management	30	30	-	45	3
COX 1210	Purchasing Principles	30	30	-	45	3
ECX 1205	Introductory Macroeconomics	30	60	-	60	4
<b>Semester load =</b>					<b>17 CU</b>	
<b>SEMESTER III</b>						
ECX 2103	Microeconomics	30	60	-	60	4
COX 2110	Entrepreneurship Principles	30	30	-	45	3
COX 2108	Information Technology I	15	30	30	45	3
COX 2109	Business Law	30	30	-	45	3
<b>Semester load =</b>					<b>13 CU</b>	

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Course Code	Course Description	LH	TH/SS	PH	CH	CU
<b>SEMESTER IV</b>						
ECX 2203	Macroeconomics	30	60	-	60	4
COX 2204	Principles of Marketing	30	30	-	45	3
COX 2205	Business Statistics	30	60	-	60	4
COX 2206	Financial Management	30	60	-	60	4
COX 2207	Elements of Taxation	30	30	-	45	3
<b>Semester load =</b>					<b>18 CU</b>	
<b>SEMESTER V</b>						
<b>ACCOUNTING OPTION</b>						
COX 3114	Intermediate Accounting	30	30	-	45	3
COX 3107	Information Technology II	15	30	30	45	3
COX 3117	Cost & Management Accounting	30	30	-	45	3
COX 3109	Human Resource Management	30	30	-	45	3
COX 3118	Company Law	30	30	-	45	3
<b>Semester Load =</b>					<b>15 CU</b>	
<b>MARKETING OPTION</b>						
COX 3116	Marketing Management	30	30	-	45	3
COX 3107	Information Technology II	15	30	30	45	3
COX 3106	Cost & Management Accounting	30	30	-	45	3
COX 3109	Human Resource Management	30	30	-	45	3
COX 3118	Company Law	30	30	-	45	3
<b>Semester Load =</b>					<b>15 CU</b>	
<b>FINANCE &amp; BANKING OPTION</b>						
COX 3115	Banking Theory Practice	30	30	-	45	3
COX 3107	Information Technology II	15	30	30	45	3
COX 3106	Cost & Mgt Accounting	30	30	-	45	3
COX 3109	Human Resource Management	30	30	-	45	3
COX 3118	Company Law	30	30	-	45	3
<b>Semester Load =</b>					<b>15 CU</b>	
<b>SEMESTER VI</b>						
<b>ACCOUNTING OPTION</b>						
COX 3221	Research methodology	30	30	-	45	3
COX 3222	Auditing Theory	30	30	-	45	3
COX 3225	Production & Operations Management	30	30	-	45	3
COX 3226	Strategic Management	30	30	-	45	3
<b>Semester Load =</b>					<b>12 CU</b>	
<b>MARKETING OPTION</b>						
COX 3221	Research methodology	30	30	-	45	3
COX 3223	Services Marketing	30	30	-	45	3
COX 3225	Production & Operations Management	30	30	-	45	3
COX 3226	Strategic Management	30	30	-	45	3
<b>Semester Load =</b>					<b>12 CU</b>	

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Course Code	Course Description	LH	TH/SS	PH	CH	CU
<b>FINANCE &amp; BANKING OPTION</b>						
COX 3221	Research methodology	30	30	-	45	3
COX 3224	Public Sector Financial Management	30	30	-	45	3
COX 3225	Production & Operations Management	30	30	-	45	3
COX 3226	Strategic Management	30	30	-	45	3
<b>Semester Load =</b>						<b>12 CU</b>
<b>RECESS TERM</b>						
COX3301	Field Attachment					5CU
<b>SEMESTER VII</b>						
<b>ACCOUNTING OPTION</b>						
COX 4114	Advanced Accounting	30	30	-	45	3
COX 4115	Public Sector Accounting	30	30	-	45	3
COX 4136	Auditing and Assurance	30	30	-	45	3
<b>Choose two electives</b>						
COX 4130	Local Government Finance & Management	30	30	-	45	3
COX 4118	Investment & Portfolio management	30	30	-	45	3
COX 4131	Corporate Finance	30	30	-	45	3
<b>Semester load</b>						<b>15 CU</b>
<b>MARKETING OPTION</b>						
COX 4116	Marketing channels	30	30	-	45	3
COX 4117	Marketing Research	30	30	-	45	3
COX 4135	E-Marketing	30	30	-	45	3
<b>Choose two electives</b>						
COX 4132	Industrial Marketing	30	30	-	45	3
COX 4133	Marketing Communication	30	30	-	45	3
COX 4134	Retail Marketing	30	30	-	45	3
<b>Semester load =</b>						<b>15 CU</b>
<b>FINANCE &amp; BANKING OPTION</b>						
COX 4130	Local Government Finance & Management	30	30	-	45	3
COX 4118	Investment & Portfolio management	30	30	-	45	3
COX 4131	Corporate Finance	30	30	-	45	3
<b>Choose two electives</b>						
COX 4115	Public sector Accounting	30	30	-	45	3
COX 4137	Global Financial Systems and Markets	30	30	-	45	3
COX 4138	Real Estate Management	30	30	-	45	3
<b>Semester load =</b>						<b>15 CU</b>
<b>SEMESTER VIII</b>						
<b>ACCOUNTING OPTION</b>						
COX 4215	Advanced Cost & Management Accounting	30	30	-	45	3
COX 4231	Taxation	30	30	-	45	3

Course Code	Course Description	LH	TH/SS	PH	CH	CU
<b>Choose two Electives</b>						
COX 4227	Risk Management	30	30	-	45	3
COX 4228	Computerized Accounting	30	30	-	45	3
COX 4221	Corporate Governance	30	30	-	45	3
<b>Semester Load =</b>						<b>12CU</b>
<b>MARKETING OPTION</b>						
COX 4219	International Marketing	30	30	-	45	3
COX 4220	Sales force Management	30	30	-	45	3
<b>Choose two electives</b>						
COX 4227	Risk Management	30	30	-	45	3
COX 4229	Relationship Marketing	30	30	-	45	3
COX 4221	Corporate Governance	30	30	-	45	3
<b>Semester Load =</b>						<b>12 CU</b>
<b>FINANCE &amp; BANKING OPTION</b>						
COX 4218	International Business and Finance	30	30	-	45	3
COX 4231	Taxation	30	30	-	45	3
<b>Choose two electives</b>						
COX 4221	Corporate Governance	30	30	-	45	3
COX 4227	Risk Management	30	30	-	45	3
COX 4233	E-Banking	30	30	-	45	3
<b>Semester Load =</b>						<b>12 CU</b>

## 14. DETAILED COURSE CONTENT

### SEMESTER I

#### COX 1108 INTRODUCTION TO BUSINESS ADMINISTRATION (3 CU)

##### Course Description

The course is designed to provide students with the ability to understand the nature and scope of the business, business functional areas and ownership. The course will also cover the role of government to business activities and the concept of company's social capital responsibility.

##### Objectives or Aims

The course will help the students to achieve the following objectives:

- understanding the nature and scope of a business
- Determine the best type of business ownership
- integrate the key business functional areas
- appreciate the role of government in business
- To assess the companies' social responsibility in a given social setting

##### Learning Outcomes

Students should be able to:

- Describe the nature and business scope
- Evaluate different types of business ownership

- assess the role of companies to given social settings

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Analytical
- Team work
- Communication

### **Teaching and Learning Patterns**

- Use of case studies
- Class discussions
- Straight lecture
- Group presentations

### **Indicative Content**

Nature and scope of business, business ownership, sole proprietorship, partnership, co-operatives, joint stock companies and multinationals, functional areas of the business such as marketing, finance, production, human resources, business environment, role of government in business, business ethics, social capital responsibility, regional and international trade agreements.

### **Assessment Methods**

Use of coursework, quiz and tests (30%) and final examination (70%)

### **Core reading textbooks**

1. Appleby, R.C. (1994) *Modern Business Administration*
2. Hack, W.G. Candoli, C.I. and Ray, J.R. (1994) *School Business Administration: A Planning Approach*
3. Barrass, R. (2002) *Writing at Work: A Guide to Better Writing Administration, Business and Management*
4. Batty, J. (2002) *Business Administration and Management (Information Technology & Accountancy Library)*
5. Deverell, C.S. (1985) *Business Administration and Management*
6. Phophalia, A.K. (1997) *Business Administration and Management b*
7. Parsons, C.C. (1922) *Office organization and management (Business administration ... La Salle extension university)*
8. Chang, Y.N. (1980) *Business policy and strategy (The Goodyear series in administration and business management)*
9. McDonald, P.J. and Sherwood, F.P (1960) *administrative organization (a thorough analysis of organization problems in administration and business management ... combines traditional and behavioral points of view)*

## **COX 1107 FUNDAMENTAL ACCOUNTING PRINCIPLES I (4 CU)**

### **Course Description**

The course is designed to provide students with the ability to understand basic concepts of accounting and posting of accounting transactions from primary books to ledgers. Students will also be taught on Preparation and presentation of financial statements and bank reconciliation statements.

### **Objectives or Aims**

The course will help the students to achieve the following objectives:

- understanding the basic accounting cycle
- Prepare original books of accounts
- Be able to prepare financial statements
- Reconcile bank statements

### **Learning Outcomes**

Students should be able to

- Prepare books of accounts and financial statements
- prepare bank reconciliation statements

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Team work
- Communication

### **Teaching and Learning Patterns**

- Use of case studies
- class discussions
- straight lecture
- Group presentations

### **Indicative Content**

Definition of accounting, types of accounting information, users of accounting information, the basic accounting concepts/conventions, accounting equations, double entry system, journals and ledgers, trial balance, correction of errors and suspense accounts, cashbook (Double, three columnar and petty cash book), end of year adjustments including depreciation and disposal of non current assets, preparation of financial statements, bank reconciliation statements, accounting for non profit making organizations(receipts and payments A/C, income and expenditure A/C and balance sheet)

### **Assessment Methods**

Use of coursework, quiz and tests (30%) and final examination (70%)

### **Core reading textbooks**

1. Frank, W., & Sangster, A.(2000) *Business Accounting I* United kingdom 9<sup>th</sup> edition Prentice hall
2. Frank, w. (2000) *Business Accounting II* United Kingdom, 9<sup>th</sup> edition, prentice hall.
3. Wild. (2007). *Financial accounting fundamentals*. Mc Graw Hill
4. Wild, F. and Shaw, K. (2008) *Fundamental Accounting Principles with Best Buy Annual Report*
5. Wild, J.J. Larson, K.D. and Chiappetta, B. (2006) *Fundamental Accounting Principles*

**COX 1105 BUSINESS COMMUNICATION SKILLS (3 CU)**

**Course Description**

The business communication skills course is designed to meet the needs of organisations seeking to optimize their ability to communicate professionally within their internal and the broader external environment. Combining flexibility with a personalized approach, the course will assist students with the language and communications skills necessary to ensure that they not only relay messages and ideas effectively but that it carries the impact of their desire.

**Aims**

The overall rational of the course is to meet the needs of organisations seeking to optimize their ability to communicate professionally within an international environment

**Learning Outcomes**

- effective business writing
- good negotiation skills and speaking
- excellent presentation and facilitation skills

**Intellectual, Practical and Transferable Skills**

The course offers a wide range communications skills with unique offering in writing, presenting, negotiating or speaking

**Teaching and Learning Pattern**

The mode of learning involves direct contact with students in form of lectures, group discussions and presentations.

**Indicative Content**

The areas of study include effective writing, planning for effective communication, Letter writing, report writing: effective business letters. Office skills: The concept of the office; importance and functions of a modern office; The office Manager: functions and responsibilities; office location and layout factors and consideration; The office environment; Ventilation, illumination.

**Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests. The student shall also undertake research and develop a research report as part of purposes of assessment.

**The syllabus must include the following definitive information**

Each course in the programme shall be assessed on the basis course work and final examination represented as

Course work assessment	30%
Final Examination	<u>70%</u> follows:
	<u>100%</u>

The minimum mark required to pass is 50%, this includes course work and final examination.

Each course in the programme is allowed a maximum of three hours for final examination.

### **Indicative Sources**

This indicates the level of work a student will be required to undertake and indicate to the Library the books that will be the major resources for the course. This broken down into:

#### **Core reading which is essential for completion of the course.**

1. Roebuck, D. (2005) Improving Business Communication Skills (4th Edition)
2. Lesikar, R.V. and Flatley, M.E, Basic Business Communication: Skills For Empowering the Internet Generation (2004)
3. Roebuck, D.B. (2006)Improving Business Communication Skills Annotated Instructor's Edition Fourth Edition
4. Lesikar, R.V. and Flatley, M.E. (2004)Basic Business Communication: Skills for Empowering the Internet Generation
5. Gibson, J.W. (1990)Study Guide to Accompany: Business Communication Skills and Strategies
6. Fetzer, M. (1980)Business Communication Skills
7. Hodgetts, R.M and Gibson, J.W. (1990)Business Communications - Skills and Strategies

## **ECX 1102 INTRODUCTORY MICROECONOMICS (4 CU)**

### **Course Description**

This course is an introductory course. It introduces students to a wide range of economic concepts. Microeconomics is concerned with how economic systems operate to allocate resources, distribute income, and organize production through the decisions of individual economic agents (e.g. firms and consumers). We will focus solely on the operation of a market economy in this endeavor. In such an economy, markets determine society's production and consumption decisions by transmitting information about the plans of buyers and sellers (consumers and firms). This information appears in the form of market prices, on the basis of which economic agents make decisions regarding the allocation of economic resources between the production of different goods and services: much of microeconomics is concerned with analyzing the efficiency with which such decisions are made. The Unit is designed to provide an introduction to the methods of microeconomic analysis, including the use of simple economic models and their application.

### **Aims**

The *aims* of the course are to enable students to derive conclusions from simple economic models and evaluate their realism and usefulness. The course provides students with a thorough grounding in the basic principles of microeconomics and exposure to a range of applications. The course also provides a sound basis in the fundamentals of micro-economics and their application to both theoretical and real world situations. In the ultimate the students develop analytical skills using the major methods of mathematics and diagrams.

### **Learning Outcomes**

On completion of this course, students should be able to:

- (i) Understand and apply basic microeconomic principles to the economic decisions of households and firms under a variety of market conditions.
- (ii) Use these principles both to describe and to appraise these decisions, and should be competent in the verbal, diagrammatic and basic mathematical concepts and techniques used in introductory microeconomics.

- (iii) Demonstrate a broad knowledge of core areas of economics;
- (iv) Reason logically and work analytically;
- (v) Justify conclusions using economic arguments with appropriate rigour;
- (vi) Communicate effectively and report findings, particularly via tutorial essays, presentations and exercises.

### **Intellectual Practical and Transferable Skills**

After completing this course, students should be able to:

- (i) Work with abstract concepts and in a context of generality;
- (ii) Reason logically and work analytically;
- (iii) Select and apply appropriate techniques to solve problems;
- (iv) Analyse and solve complex problems accurately.

### **Teaching and Learning Pattern**

This course will be taught for a total of 60 hours [i.e. four (4) contact hours per week]. Teaching and learning in this course will be through among others, team-teaching; problem-based approaches; student-centered learning; lectures; in class exercises; own readings; take-home assignments and group exercises.

### **Indicative Content**

The course covers the following topics among others; Basic concepts in economics, economic systems, demand and supply functions, market equilibrium, effects of tax on equilibrium, elasticity of demand and its applications. Others are theory of the consumer and theory of the firm. Theory of costs and variation of costs both in the short-run and long-run, conditions for profit maximization, market structures; perfect competition, monopoly, monopolistic competition and oligopoly, short-run and long-run equilibrium conditions under the different types of market structures and Pricing of factors of production.

### **Assessment Method**

This will be through a mid-semester examination (30%) and final examination (70%).

### **Indicative Sources**

1. Frank, R. (2005) *Microeconomics and Behaviour*. 6<sup>th</sup> edition.
2. Baumol, W.J. Blinder, A. S. Gunther, A.W. and Hicks, J.R.L, *Economics: Principles and Policy*, Australian Edition, Harcourt Brace Jovanovich, 1992.
3. Lipesy, R. G; Steiner, P.O. and Purvis, D. *Economics*, 8th edition, Harper and Row, 1987.
4. Samuelson, P. A .et al, *Economics*, 13th edition, McGraw-Hill, 1989.
5. Taylor, J. B and Frost, L. (2002) *Microeconomics* 2nd edition, John Wiley & Sons. Australia.
6. Colander, D.C. *Economics*, 5th Edition, McGraw Hill Irwin, 2004.
7. Jackson, J and McIver, R.(2004) *Microeconomics*, 7th edition, McGraw Hill.
8. Hyman, D.N. (1992) *Microeconomics* 2<sup>nd</sup> ed. IRWIN Boston.

## SEMESTER II

### COX 1209 INTRODUCTION TO BUSINESS MATHEMATICS (3 CU)

#### Description

The course is designed to provide students with the ability to understand basic concepts of quantitative methods applicable to different business settings. Students will also be taught on how to use simple mathematical models such as linear programming to solve business problems.

#### Objectives or Aims

The course will help the students to achieve the following objectives:

- Describe mathematical relations and functions
- explain the relevance and use of different quantitative models and functions in solving business problems

#### Learning Outcomes

Students should be able to

- Apply different quantitative models in solving business problems
- Describe mathematical relations and functions used in business settings

#### Intellectual, practical and transferable skills

- Problem solving skills
- Analytical skills
- Team work
- Communication

#### Teaching and Learning Patterns

- Use of Practical examples
- class discussions
- Group presentations

#### Indicative Content

Mathematical relations and functions, Non- linear functions and how they are applied to business, application of straight lines to business, exponential and logarithmic functions, set theory, matrix algebra, basic calculus and linear programming.

#### Assessment Method

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

#### Core reading textbooks

1. Edward T Dowling (1993): Mathematical methods for business and economics
2. Paul Newbold: Statistics for business and economics. 3<sup>rd</sup> edition prentice hall

3. Francis (1998) Business mathematics and statistics. 5<sup>th</sup> edition
4. Ssejaaka Samuel (2002): Quantitative methods for business and social sciences. (2<sup>nd</sup> edition)
5. Quantitative Methods for Business: The A to Z of QM by John Buglear (Paperback - Dec 13, 2004)
6. Quantitative Methods for Business (with Crystal Ball Pro 2000 v7.1, CD-ROM, and InfoTrac ) by David R. Anderson, Dennis J. Sweeney, and Thomas A. Williams (Hardcover - Oct 17, 2005).
7. Essential Quantitative Methods for Business, Management and Finance, Third Edition by Les Oakshott (Paperback - Dec 29, 2005)
8. Quantitative Methods for Business Decisions by Jon Curwin and Roger Slater (Paperback - Aug 16, 2001)
9. Quantitative Methods in Practice: Readings from PS by David A. Rochefort (Paperback - Nov 2, 2005)

## **COX 1208 FUNDAMENTAL ACCOUNTING PRINCIPLES II (4 CU)**

### **Course Description**

The course is designed to provide students with the ability to understand accounting concepts related to different business organizations. Students will be taught on how to prepare financial statements of different business ventures such as sole trading, partnerships, companies and organizations with different departments and branches.

### **Objectives or Aims**

The course will help the students to achieve the following objectives:

- Prepare financial statements from incomplete records
- Develop company accounts
- Interpret financial statements for decision making from different organizations' records

### **Learning Outcomes**

Students should be able to

- Prepare and analyze financial statements of different business ventures.
- Assess financial statements of specific company accounts.

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Team work
- Communication

### **Teaching and Learning Patterns**

- Use of case studies
- class discussions
- straight lecture
- Group presentations

### **Indicative Content**

Preparation of financial statements from incomplete records, control accounts, consignment accounts, Venture accounts, partnership current and capital accounts, financial statements for partnerships including revaluations dissolution and

conversion of partnerships to companies, bills of exchange and manufacturing accounts.

### Assessment Methods

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### Core reading textbooks

Frank, W., & Sangster, A. (2000). *Business Accounting I* United kingdom 9<sup>th</sup> edition Prentice hall

Frank, W. & Sangster (2000). *Business Accounting II* United Kingdom, 9<sup>th</sup> edition, prentice hall.

Accounting Principles II (Cliffs Quick Review) by Elizabeth A. Minbirole (Paperback - Aug 7, 2000)

Schaum's Outline of Intermediate Accounting II, Second Edition (Schaum's Outlines) by Baruch Englard (Paperback - April 19, 2007)

Intermediate Accounting, Volume 2 by Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield (**Hardcover** - Mar 20, 2006)

## COX1206 ORGANIZATIONAL THEORY AND MANAGEMENT (3 CU)

### Course Description:

This course introduces the student to the concept and importance of organization, the organization as a system, the interactions among human resources, technologies, and organization design. The student will learn to apply organization theory to problems identified in organizations today, specifically the problems of managing teams and leadership

### Objectives:

The course is designed to:

- Provide to students an insight into the orientation of organisations, management theory and practice.
- Motivate critical thinking and interlink organisational theory, management practice and organisation performance.
- Equip students with a framework of analysis, to enable them appreciate organisational dilemmas and use analytical tools to handle contemporary management problems with better prospects.

### Learning Outcomes:

By the end of the course, students should be able to:

- Demonstrate the understanding of what constitutes an organization, the organization as a system, the interactions among human resources, technologies, and organization design.
- Evaluate and discuss the nature, theory and complexities of organizations.

- Identify the different elements of organization structure, design, process, and context.
- Discuss the advantages and disadvantages of various organization structures.
- Apply organization theory to problems identified in organizations today, specifically the problems of managing teams and leadership.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests. The student shall as follows:

Coursework – assignments and tests	30%
Final Examination	<u>70%</u>
Total marks	<u>100%</u>

### **Indicative Content:**

Managers and Managing: definition, types of Managers, Challenges for Management in the Global Environment; Theories of organization and management; Managing Organizational Structure: Designing Organizational Structure, Grouping Jobs into Functions and Divisions, Coordinating Functions and Divisions; Managing the Organizational Environment: The Changing General and Task Environment; Management and Leadership; Ethics, Social Responsibility, and Diversity; Motivating Individuals and Groups; Organizational Conflict, Negotiation, and Politics; An Overview of Managing Change.

### **Basic Readings**

1. Barney Jay B. and Griffin, Ricky. 1992. *The Management of Organisations; Strategy, Structure and Behaviour*. Boston: Houghton Mifflin Co.
2. Kreitner, Robert. 1999. *Management*. Seventh Edition. New Delhi: A.I.T.B.S Publishers
3. Koontz H. and Weinhrich H. 1990. *Essentials of Management* 4<sup>th</sup> Edition New York: McGraw Hill.
4. Rao V S P and Narayan P. S. 1999. *Organisation Theory and Behaviour*, New Delhi, Konark Publishers PVT Ltd.
5. Robbins, P. Stephen and Judge, A. Timothy. 2007. *Organisational Behaviour*. 12<sup>th</sup> Edition. New Jersey: Pearson Education.
6. Stoner, JA; Freeman, RE; and Gilbert, DR. 2004. *Management*. Sixth Edition. New Delhi: Prentice Hall.
7. Van Fleet, (1988). *Contemporary Management* Boston: Houghton Mifflin Co.

## **ECX 1203 INTRODUCTORY MACROECONOMICS (4 CU)**

### **Course Description**

Introductory Macroeconomics provides an introduction to modern macroeconomic analysis. Macroeconomic analysis focuses on the national economy and its international economic relations. This encompasses such topics as growth and employment, wage and price dynamics, and consumption and saving behavior. The course examines the scope for, and limits of, monetary and fiscal policy, and other policies such as privatization and tax reform. However, economies are complex, and before we offer public policies to improve their working, we need some idea of how economies work. This means formulating models of the macro economy. Unlike (in

general) microeconomics, there have been many 'schools of thought' in macroeconomic theory and policy. The 'macroeconomics tree' described early in the course shows how macroeconomics has evolved. In this course, we will learn something about the two main modern schools of macroeconomic thought: one broadly characterized as 'New Classical', one as 'Keynesian'.

### **Aims**

There are three general aims for this module and they are to:

- (i) Provide a sound basis in the fundamentals of macroeconomics and their application to both theoretical and real world situations.
- (ii) Develop analytical skills using the major methods of mathematics and diagrams.
- (iii) Engender the ability to communicate and report findings, particularly via tutorial essays, presentations and exercises.

### **Learning Outcomes**

Emphasized learning outcomes from the study of this course are:

- (i) Demonstrate knowledge of macroeconomic principles
- (ii) Identify appropriate techniques to analyze macroeconomic equilibrium in the various markets
- (iii) Show an understanding of mathematical, diagrammatic and verbal forms of analysis
- (iv) Demonstrate clear and effective communication through essays and exercises
- (v) Demonstrate a broad knowledge of core areas of economics
- (vi) Apply core economic theory and economic reasoning to applied topics.
- (vii) Show understanding of analytical methods, both theory- and model-based.
- (ix) Demonstrate understanding of verbal, graphical, mathematical and econometric representation of economic ideas and analysis, including the relationship between them.
- (x) Discuss and analyze government policy.

### **Intellectual Practical and Transferable Skills**

Upon completing this course students will be able to:

- (i) Work with abstract concepts and in a context of generality
- (ii) Reason logically and work analytically
- (iii) Understand the context in which a problem is to be addressed
- (iv) Select and apply appropriate techniques to solve problems
- (v) Justify conclusions using economic arguments with appropriate rigor
- (vi) Apply mathematical, statistical and graphical techniques in an appropriate manner
- (vii) Communicate effectively and clearly in written and oral formats

### **Teaching and Learning Pattern**

This course is taught for a total of 60 hours [i.e. four (4) contact hours per week]. Teaching and learning in this course will be through among others, team-teaching; problem-based approaches; student-centered learning; lectures; in class exercises; own readings; take-home assignments and group exercises.

### **Indicative Content**

Stylized macroeconomic facts for developing and developed economies; 'technical' issues such as national income accounting and the interpretation of aggregate

concepts. 'supply side' of the economy; aggregate production technology ; equilibrium in the short run and the dynamics of production and capital accumulation in the long run; labor market - again differentiating between 'static' equilibrium in the short run with real wage flexibility (examining also the consequences of inflexibility), and the 'dynamics' of the labor market, when workers search for better jobs; consumer spending, saving and borrowing; capital market, role of the government, and its impact on household behavior. The money market and the role of government intervention in that market ('monetary policy). Overall macroeconomic equilibrium - simultaneous equilibrium in all markets. A 'classical' and a 'Keynesian' model; investment and its role in fluctuations in the economy ('business cycles'); open economy macroeconomics; determinants of international trade. Money exchange rate determination and exchange rate regimes.

### **Assessment Method**

This will be through a mid-semester examination (30%) and final examination (70%).

### **Indicative Sources**

1. Beggs, D. Fisher, S. and Dornbusch, R. (1991) *Economics*: McGraw Hill: London.
2. Boumal, W.J. and Blinder, A.S. (1991) *Economics: Principles and Policy*: Harcourt Brance Jovanvich.
3. Burda, M and C. Wyplos, Z (2004) *Macroeconomics: A European Text*, 4<sup>th</sup> Edition Oxford University Press.
4. Dornbusch, R and Stanley Fisher (1994) *Macroeconomic*: 6<sup>th</sup> Edition, McGraw-Hill International Editions, New York.
5. Krugman, P and Wells, R (2007) *Macroeconomics*: 2<sup>nd</sup> Edition, Princeton University, New York: Worth Publishers.
6. Mankiw Gregory, N (2004) *Macroeconomics*: 5<sup>th</sup> Edition, New York: Worth Publishers.
7. Miles, D and Scott, A (2005) *Macroeconomics: Understanding the Wealth of Nations*, 2<sup>nd</sup> Edition, paperback, John Wiley & Sons.

## **COX 1210 PURCHASING PRINCIPLES (3 CU)**

### **Course Description**

This course is designed to provide students with an introduction to basic concepts and issues in purchasing management. To support the purchasing role in identifying high-value sources of goods and services, strengthen relationships with supply chain partners, and ensure timely delivery, it is important to understand basic purchasing concepts and terminology

In addition, the course also introduces students to the principles of purchasing and supply chain management used in organizations. It describes the various techniques that are useful in an organization.

### **Course Objectives**

The course will enable students to;

- Understand purchasing and supply chain principles
- Link procurement and non procurement disciplines
- Know the factors affecting purchasing function in an organization

- Understand functions of the purchasing department
- Prepare organizational purchasing structures.

### **Learning Outcomes**

At the end of the course students:

- Apply the principles of purchasing in organization.
- Relate the functioning of the purchasing department to other functional areas in the organization
- Explain the meaning of principles of purchasing.
- Identify the theories of purchasing that are implicit in their current approach to organisations.

### **Intellectual, Practical and Transferable Skills**

- Problem solving, Analytical skills, Teamwork, Communications skills

### **Teaching and Learning Pattern**

- Lecture method, Case studies, Keynote lectures, Student-led seminar presentations

### **Indicative Content**

Introduction to purchasing and supply chain management; evolution of purchasing; the role of purchasing in an organization; types of purchases linkage between procurement and non-procurement disciplines; procurement objectives; the purchasing organization structure; factors influencing the location of purchasing in the organization; functions of the purchasing department; organization structures within purchasing.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	100%

The minimum mark required to pass is 50%, this includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination

### **Indicative sources**

1. Baily, P; Farmer, D; Jessop, D, and Jones, D (2005)*Purchasing, Principles and Management (9th Edition)*
2. Baily, P; Farmer, D; Jessop, D; and Jones, D; (1994), *Purchasing Principles and Management*
3. Heinritz, S.F. (1991,) *Purchasing: Principles and Applications*
4. Lewis, H.T. (1940) *Industrial purchasing; Principles and practice*
5. Goral, T; (2006), *Principles of purchasing: smart buying strategies improve internal efficiencies and save money.(Business Technology):*
6. Waters, D. (2003)*Logistics: An Introduction to Supply Chain Management*
7. Masterman, J. (2002)*Introduction to Building Procurement Systems) -*

## **SEMESTER III**

### **COX 2106 ENTREPRENEURSHIP PRINCIPLES (3 CU)**

#### **Course description**

The course introduces the students to the basic concepts in entrepreneurship, identification of opportunities, business evaluation and analysis. It provides students with the skills needed to effectively organize, develop, create, and manage their own business. This course is based upon professional development foundations. This course unit is an adventure, a personal journey, and a significant learning experience for the student. The course gives students an opportunity to make creative adjustments to meet personal needs and increase motivation.

#### **Course Objectives**

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

- Understand the origins of entrepreneurship and an entrepreneur.
- Identify, evaluate, and select business opportunities.
- Perform a self-evaluation to match their own characteristics with that of an entrepreneur.
- Carry out feasibility and viability of an investment opportunity
- Analyze and exploit the Entrepreneurial Environment provided by the political frame work.

#### **Learning Outcomes**

At the end of the course the students should be able to;

- Perform self evaluation to match business opportunities
- Analyse the entrepreneurial environment
- ensure startup, survival, sustainability of an investment opportunity ,
- identify their own personal entrepreneurial potential, ability, and competences
- identify, and exploit business opportunities and resources

#### **Intellectual, Practical and Transferable Skills**

- Creative and innovative
- Problem solving
- analytical skills,
- team work
- communications skills
- entrepreneurial skills

#### **Teaching and Learning Pattern**

- Use of case studies
- Keynote lectures
- student-led seminar presentations
- site visits
- mini research

#### **Indicative Content**

Entrepreneurship-Scope, theories; Entrepreneurial Process; the Entrepreneur, Creativity and Innovation, feasibility study and analysis, business planning, Creating and Developing a business entrepreneurship, Entrepreneurship Development, Role of government in entrepreneurship growth and development, entrepreneurship .

### Assessment Method

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum mark required to pass is 50%, this includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination

### Indicative Sources

- 1 Gupta, C.B. and Srinivasan, N.P. (1996) Entrepreneurship Development, Sultan & Chand & Sons Publishers, New Delhi, India
- 2 Holt, D (2001), Entrepreneurship: New Venture Creation, Prentice Hall International, New Delhi, India
- 3 Kao, J. (1989) Entrepreneurship, Creativity and Organisation, Prentice Hall International, New Delhi, India
- 4 Kumar, S. (2003) Entrepreneurship Development, New Age International publication.
- 5 Peters, H. & Peters, M. (1995) Entrepreneurship: Starting, developing and managing a new enterprise. Richard Irwin Inc. London
- 6 Robert, D & Peters, H (1992), toward an organization model for entrepreneurial education.
- 7 Thomas, W., & Scarborough, N.M. (2004) Effective small business management: An entrepreneurial approach, Prentice Hall International, New Delhi, India
- 8 Thompson, A. (2000) Understanding the proof of Business Concept, New Age International publication.
- 9 Timmons, J.A., & Spinelli, S., (2003) New Venture Creation: Entrepreneurship for the 21st Century Boston: 6<sup>th</sup> Ed, McGraw-Hill
- 10 Wickham, P.A (2004) Strategic Entrepreneurship 3<sup>rd</sup> Ed, London Pitman Publishing

## COX 2108 INFORMATION TECHNOLOGY I (3 CU)

### Course Description

This course introduces students to the history of computing; computers typology, data transmission and networks. The course shows how Information technology impacts on society and further discusses computer hardware, software and storage system. The course gives a details of Input /out devises, operating systems and their functions; computer communication systems, internet and intranet; system design and implementation; data Processing and Management.

The course is designed to provide students with the ability to understand basic concepts of Information technology that is the use of hardware software and computer networks in any business setting

### Objectives or Aims

The course will help the students to achieve the following objectives:

- understand types of information technology
- Describe computer hardware and software
- Explain different information technology systems

### Learning Outcomes

Students should be able to

- Use hardware and software in business applications
- Evaluate different information technology systems and skills applied in various business ventures
- Know the types of information
- Describe a computer hardware and software.
- Explain different information systems.

### Intellectual, Practical and Transferable Skills

This course will enhance students' ability to create, edit and format documents; design, create, modify and format worksheets and workbooks; design databases and create, edit and modify database objects; design, create, enhance, organize and view presentations; use the Internet to navigate the Web using URL and Hyperlinks, to create and delete bookmarks, to compose, view, send, receive, and print e-mail messages, techniques for the design and construction of computer programs.

### Teaching and Learning Patterns

- Use of Practical Examples
- class discussions
- Group presentations

### Indicative Content

History of computing; An introduction to information technology--including information systems, individuals and machines, the global information economy, digital versus analog data transmission, and networks. Information technology tools and their societal impact; Computer hardware basics, including how a computer works data representation and coding; input media and devices; output media and devices; computer software; primary and secondary storage, operating systems, their functions; computer communication systems, internet and intranet; system design and implementation; data Processing and Management; managing the development of a data processing systems.

### Assessment Method

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### Core reading textbooks

*The Executive's Guide to Information Technology* by John Baschab, Jon Piot, and Nicholas G. Carr (**Hardcover** - Mar 23, 2007)

*Information Technology: Principles, Practices, and Opportunities (3rd Edition)* by James A. Senn (Hardcover - Dec 1, 2003)

*Fluency with Information Technology: Skills, Concepts, and Capabilities (3rd Edition)* by Lawrence Snyder (Paperback - Oct 22, 2007)

*Information Technology for Management: Transforming Organizations in the Digital Economy* by Efraim Turban, Dorothy Leidner, Ephraim McLean, and James Wetherbe (Hardcover - Mar 5, 2007)

*Information Technology Project Management, Fifth Edition* by Kathy Schwalbe (Paperback - Jul 5, 2007)

*Managing Information Technology (6th Edition)* by Carol V Brown, Daniel W. DeHayes, Jeffrey A. Hoffer, and Wainright E. Martin (Hardcover - Mar 22, 2008)

*Information Technology for Management: Transforming Organizations in the Digital Economy* by Efraim Turban, Dorothy Leidner, Ephraim McLean, and James Wetherbe (Hardcover - Feb 7, 2005)

## **ECX 2102 MICROECONOMICS (4 CU)**

### **Course Description**

This course will be concerned with fundamental and applied aspects of microeconomic theory. The aim is to further develop and build upon the microeconomics considered in the first year. This will involve introducing new microeconomic concepts and returning to concepts with which students should be familiar from the first year, but examining them in greater depth. The course will examine some modern approaches to microeconomic analysis by addressing aspects of game theory. In particular, major concern will lie with the application of game theoretic models to issues in modern industrial organisation. Finally, the course will return to welfare economics and develop a general equilibrium model of the economy and employ it to analyse the issue of Pareto efficiency.

### **Course Objectives**

The aim of this course is to develop the basic tools of microeconomic analysis learned in first year. Additionally, at the end of this course students should be able to:

- (i) Demonstrate how microeconomics can be used to explain and predict household and firm behavior.
- (ii) Show how households respond optimally to changes in prices and income and how prices and quantities are determined under different types of market structure.
- (iii) Demonstrate the effect of government policy on household and firm decision making.
- (iv) Develop problem-solving skills, so reinforcing understanding of microeconomic concepts.
- (v) Build upon the **ECO 1101 Introductory Microeconomics** studied in year 1. The course contributes to core knowledge and skills employed during year 3.
- (vi) Develop analytical skills by employing standard diagrammatic analysis and reference to the underlying mathematical techniques.

### **Learning Outcomes**

On completion of the module, students should be able to:

- (i) Understand and apply basic microeconomic principles to the economic decisions of households and firms under a variety of market conditions;
- (ii) Use these principles both to describe and to appraise these decisions, and should be competent in the verbal, diagrammatic and basic mathematical concepts and techniques used in introductory microeconomics;
- (iii) Understand the techniques of analysis which are appropriate to intermediate microeconomics and have enhanced their ability to reason logically and accurately;

- (iv) Appreciate how standard economic techniques can offer insights into various issues;
- (v) Translate economic ideas into equation or numerical examples and calculate quantitative answers to economic problems.

### **Intellectual Practical and Transferable Skills**

After completing this course, students should be able to:

- (i) Work with abstract concepts and in a context of generality;
- (ii) Reason logically and work analytically;
- (iii) Select and apply appropriate techniques to solve problems;
- (iv) Analyse and solve complex problems accurately.

### **Teaching and Learning Pattern**

This course will be taught for a total of 45 hours [i.e. three (3) contact hours per week]. Teaching and learning in this course will be through among others, team-teaching; problem-based approaches; student-centered learning; lectures; in class exercises; own readings; take-home assignments and group exercises.

### **Indicative Content**

Scope of microeconomics, Consumer Preferences and Utility, Consumer Choice, Income and substitution effects, Market Demand and elasticity, applications of indifference curve analysis; Theory of the firm; Production functions; isoquants and marginal rate of technical substitution, Returns to scale. Costs and Cost Minimization; Long run and Short run cost minimization. Concept of economies of scale, Baumol's Theory of sales-revenue maximization; Market structure, Perfect competition, Monopoly (Price discrimination), and Oligopoly. Others are Game theory and strategic behaviour, pricing of factors of production and income distribution, general equilibrium theory and welfare economics.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Indicative Sources**

1. Koutsoyiannis (1989) *Modern Microeconomics*, 2<sup>nd</sup> edition, Macmillan Publishing Co. Hong Kong.
2. Walter, N (2002) *Microeconomic Theory: Basic Principles and Extensions*, 8<sup>th</sup> edition, Thomson Learning London U.K.
3. Mansfield, E. (1999) *Applied Microeconomics*, W.W. Norton, New York.
4. Salvatore Dominick (1992) *Microeconomic Theory*, 3<sup>rd</sup> edition, McGraw-Hill.

## **COX 2109 BUSINESS LAW (3 CU)**

### **Description:**

The course is designed to provide students with the ability to understand basic Business Law concepts and legal principles that guide business transactions such as; sale of goods, hire purchase, bankruptcy among other items.

### **Objectives or Aims**

The course will help the students to achieve the following objectives:

- understanding the nature and sources of law,
- Describe the structure of courts of Uganda
- Understand legal principles governing the operation of businesses
- Understand legal procedures of how to start, operate/manage and windup of any business venture

### **Learning Outcomes**

Students should be able to

- describe nature and sources of law
- Evaluate the structure of courts of Uganda
- Evaluate legal principles and procedures required to operate any business venture.

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Analytical
- Team work
- Communication

### **Teaching and Learning Patterns**

- Use of case studies
- class discussions
- straight lecture
- Group presentations

### **Indicative Content**

Nature and sources of law, structure of courts in Uganda, Law of torts, the law of contract, law of agency, partnership, sale of goods, hire purchase, guarantee, insurance, bankruptcy, negotiable instruments and bills of exchange, labor laws, arbitration, interpretation of terms, company registration, memorandum and articles of association, provisions with respect to names of companies, membership of a company, private companies, management , administration and winding up of companies, companies incorporated outside Uganda, legal proceedings.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Core reading textbooks**

Company law by Prof. Bakibinga – Recent Edition

Business Law (6th Edition) by Henry R. Cheeseman (Hardcover - Mar 16, 2006)

Business Law (Barron's Business Review Series) by J.D. Emerson Robert W. (Paperback - Nov 1, 2003)

*Business Law Today: The Essentials (Thomson Advantage Books)* by Roger LeRoy Miller and Gaylord A. Jentz (Paperback - Sep 26, 2007)

*The Entrepreneur's Guide to Business Law* by Constance E. Bagley and Craig E. Dauchy (Paperback - Aug 15, 2007)

Business Law and the Legal Environment, Standard Edition by Jeffrey F. Beatty and Susan S. Samuelson (Hardcover - Jan 6, 2006)

Anderson's Business Law and the Legal Environment, Comprehensive Edition: And the Legal Environment (Business Law and the Legal Environment) by David P. Twomey and Marianne M. Jennings (Hardcover - Feb 8, 2007)

Fundamentals of Business Law: Summarized Cases by Roger LeRoy Miller (Hardcover - Jan 2007)

## **SEMESTER IV**

### **ECX2203 MACROECONOMICS (4 CU)**

#### **Course Description:**

This course looks at three main issues: open economy macroeconomics (as a continuation of the closed economy outlook taught in Introductory Macroeconomics), growth theory (main approaches, their conclusions, and the check of evidence), and third, the supply of the economy (aggregate supply curve and Phillips curves, issues on stabilization policy and trade offs).

#### **Course Objectives**

Upon completing this course, students are expected to:

- Demonstrate understanding of national income accounting and major economic magnitudes.
- Analyze factors that affect the longer-term performance of the economy.
- Develop a theoretical model of the macro economy.
- Identify forces that determine the growth rate of an economy.
- Examine policies governments may use to influence the rate of growth.
- Identify the causes and consequences of business cycles and analyze the response of policymakers to cyclical fluctuations.
- Develop a general framework for a macroeconomic analysis and analyze how macroeconomic policy works and how it can best be used.
- Examine how the nation's money supply is determined and explore how the central bank should conduct monetary policy.
- Analyze the macroeconomic effects of fiscal policy on economic activity, the burden of government debt and the link between budget deficits and inflation.

#### **Learning Outcomes:**

By the end of this course, students are expected to:

- Develop their economic literacy by extending their understanding of macro- (and micro-economic) concepts beyond the ECO 1202 Introductory Macroeconomics level.
- Enhance students' understanding of and contribution to a changing society in an informed and responsible way as a result of their grasp of macroeconomic concepts.
- Consolidate student interest in macroeconomics (and economics in general) and its application to policy issues.
- Improve students' writing and verbal communication skills, by applying their understanding of economic concepts to current issues in macroeconomics.
- Enable students to improve their mathematical and statistical skills, and apply these skills appropriately and accurately in an economic context.
- Provide a foundation for those students who may choose to continue studies beyond the 200-level in macroeconomics.

**Intellectual Practical and Transferable Skills:**

Upon completing this course students will be able to:

- Work with abstract concepts and in a context of generality.
- Reason logically and work analytically.
- Understand the context in which a problem is to be addressed.
- Select and apply appropriate techniques to solve problems.
- Justify conclusions using economic arguments with appropriate tools.
- Apply mathematical, statistical and graphical techniques in an appropriate manner.
- Communicate effectively and clearly in written and oral formats.

**Teaching and Learning Pattern:**

This course will be taught for a total of 45 hours [i.e. three (3) contact hours per week]. Teaching and learning in this course will be through among others, team-teaching; problem-based approaches; student-centered learning; lectures; in class exercises; own readings; take-home assignments and group exercises.

**Indicative Content:**

Introduction; Basic Concepts [The nature of macroeconomics; measurement and structure of the economy; & Long-run economic performance]; Aggregate Consumption and Saving [Consumption and saving; inter-temporal choice]; Investment and Employment [The aggregate production function; the demand for and supply of labour; the demand for and supply of capital]; Long-Run Economic Growth [The sources of growth; the Solow growth model; evidence on the determinants of growth]; Macroeconomic Analysis of the Short Run [Money, its functions and the money supply; money demand and asset market equilibrium; money growth and inflation; fiscal and monetary policy within the IS–LM model; aggregate demand and aggregate supply]; Classical Business Cycle Analysis [Real business cycle, money and misperception theory in the classical model]; Keynesian Business Cycle Analysis [Wage rigidity, price stickiness and business cycle in the Keynesian model]; Unemployment and Inflation [The Phillips curve and the augmented Phillips curve; the problems associated with: unemployment, inflation]; Exchange Rates and Macroeconomic Policy in the Open Economy [Exchange rates and their determination; the IS-LM model for an open economy and macroeconomic policy with flexible and fixed exchange rates]; The Central Bank and Monetary Policy

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis of course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Indicative Sources:**

1. Sachs, J. D and Larrian, F.B (1993), *Macroeconomics in the Global Economy*: Harvester, Wheatsheaf, New Jersey.
2. Dornbusch, R and Stanley Fisher, (1994), *Macroeconomic*: 6<sup>th</sup> Edition, McGraw-Hill International Editions, New York.
3. Levacic, R. and Rebmann, A (1982), *Macroeconomics; An Introduction to Keynesian – Neo-Classical Controversies*: Macmillan Education LTD, London.
4. Dernburg, T.F. (1985). *Macroeconomics: Concepts, theories and policies*, 7<sup>th</sup> Edition, New York: McGraw-Hill International Editions.
5. Froyen, R.T. (2002). *Macroeconomics: Theories and policies*, 7<sup>th</sup> Edition. Upper Saddle River: Prentice Hall.
6. Miller, R.L. and VanHoose, D (2004), *Macroeconomics: Theories, policies, and international applications*, (3<sup>rd</sup> Edition.). Cincinnati: South-Western College Publishing.
7. Mankiw Gregory, N (2007), *Macroeconomics*: 5<sup>th</sup> Edition, New York: Worth Publishers.

## **COX 2204 PRINCIPLES OF MARKETING (3 CU)**

### **Course Description**

The course is designed to provide students with the ability to understand basic concepts of marketing especially issues concerning marketing mix and environment

### **Objectives or Aims**

The course will help the students to achieve the following objectives:

- understanding the basics and evolution of marketing
- Explain the core marketing activities of a business
- establish the company marketing process and environment

### **Learning Outcomes**

Students should be able to:

- Describe the evolution of marketing
- Evaluate core marketing activities of a business

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Analytical

- Team work
- Communication

### **Teaching and Learning Patterns**

- Use of case studies
- class discussions
- straight lecture
- Group presentations

### **Indicative Content**

The basics about marketing, evolution and core concepts of marketing, marketing process and marketing mix, the marketing environment: internal, intermediate and external analysis.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Core reading textbooks**

1. Wilmshurst, J., and Mackay, A., (2002) *Fundamentals and Practice of Marketing (Chartered Institute of Marketing)*
2. John Coe, J., (2003) *The Fundamentals of Business-to-Business Sales & Marketing*
3. Barrell, D., and Nash, M., (2004) *Fundamentals of Marketing for Real Estate Professionals.*
4. Levinson, J. C., (2007) *Guerrilla Marketing, 4th edition: Easy and Inexpensive Strategies for Making Big Profits from Your Small Business*
5. Reid, D.A., and Richard E., (2004) *Fundamentals of Business Marketing Research (The Foundation Series in Business Marketing) (The Foundation Series in Business Marketing)*
6. Stanton, W., (1975) *Fundamentals of Marketing*

## **COX 2205 BUSINESS STATISTICS (4 CU)**

### **Course Description**

The business communication skills course is designed to meet the needs of organizations seeking to optimize their ability to communicate professionally within an international environment. Combining flexibility with a personalized approach, the course will assist students with the language and communications skills necessary to ensure that they not only relay messages and ideas effectively but that it carries the impact of their desire.

### **Aims**

The aim of this unit is to develop statistical concepts and involve students with the collection, presentation, analysis and interpretation of numerical data. Statistical methods will be used to address problems in areas such as business, industry and government and to discuss the use (and abuse) of statistics presented in business. The emphasis in this unit is on the meaningful interpretation of statistical information and results. Sources of data will be business.

### **Learning Outcomes**

1. Exposes candidates to statistical techniques for business decisions and business research.
2. It exposes candidates to use and interpret data for decision making;
3. enhance students skills in using statistical techniques for business research; to enhance their skills and ability to use these techniques

### **Intellectual, Practical and Transferable Skills**

The understanding of fundamental concepts and techniques in business management, marketing, data summary, presentation and analysis, statistical inference and linear modeling and the application of statistics in business.

### **Teaching and Learning Pattern**

The mode of learning involves direct contact with students in form of lectures, group discussions and presentations.

### **Indicative Content**

The areas of study include descriptive statistics and applications, quantitative information - data collection and presentation; descriptive statistical measures of location, dispersion, index numbers; probability theory, time series, correlation and regression, Estimation and Sampling Theory

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests. The student shall also undertake research and develop a research report as part of purposes of assessment.

### **The syllabus must include the following definitive information**

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Indicative Sources**

This indicates the level of work a student will be required to undertake and indicate to the Library the books that will be the major resources for the course. This broken down into:

**Core reading which is essential for completion of the course.**

- Murray,R. Spiegel(2003): Theories and problems of statistics
- Freund and Williams : Modern business statistics
- Berenson Levine (2000): Basic Business Statistics: Concepts and applications
- Paul Newbold, William I Carlson (2003) : Statistics for business and Economics

**COX 2206 FINANCIAL MANAGEMENT (4 CU)**

**Course Description**

Financial management deals with acquisition and use of funds. It looks at methods of investment appraisal, working capital management, financing and dividend decisions. It helps student to appreciate the theory on management of funds in both public and private sector.

**Objectives or Aims**

- Appreciate the scope of Financial Management and functional areas of the firm and the role of a Financial Manager plays in the overall fortunes of the firm
- .Be able to Describe different functions of financial management ie Capital budgeting, Financing, Working capital management, and dividend decision.
- Be able to carry out simple financial analysis using ratios

**Learning Outcomes**

Upon completion of this course, students will be able to complete the following key tasks:

The course intends to equip students with knowledge and basic skills in Financial Management and Decision Making. By the end of the course, the student should be able to:

- Analyze and make informed, rational decisions in the key financial management areas of managing long-term and short term assets, management of company finances and earnings.
- Develop financial analysis and plans for meeting the business challenges in finance.

**Intellectual, practical and transferable skills**

- Problem solving skills
- Team work
- Analytical

**Teaching and Learning Patterns**

- Use of case studies
- class discussions
- straight lecture
- Group presentations

**Course content**

Introduction to Financial Management, Mathematics of Finance and the Concept of Time Value of Money, the Investment (Capital Budgeting) Decision, The Financing

Decision, Dividend Decision (Managing the Business Earnings), Current Asset Management, Financial Analysis.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Reference Materials**

- ACCA Reading Text (Paper F9) on Financial Management 2007-2008
- Pandey M. (2002): Financial Management. Eighth edition, Vikas publishing House
- Van Horne, J (2001): Financial Management and Policy .12<sup>th</sup> edition Prentice Hall

## **COX 2207 ELEMENTS OF TAXATION (3 CU)**

### **Description**

This course is aimed at equipping students with the basic knowledge in tax issues. It lays a foundation to the income tax course taught in the final year to those students who opt for accounting. It also helps those students who opt for other options to have some knowledge of Uganda's tax system.

### **Objectives of the course are to:**

- Define a Tax and Taxation
- Explain the theories of taxation
- Distinguish between the various classes of taxes
- Outline the requirements of a good tax system
- Clearly analyze Uganda's Tax structure
- Differentiate between a deficit budget and surplus budget explaining the objectives & short comings of each.
- Compute VAT, employment income, business income and rental incomes for tax purposes and the respective taxes.

### **Expected outcomes**

- Students should have gained knowledge on the background of Uganda's tax.
- Students should have gained knowledge on Uganda's tax structure.
- Students should be able to relate the contribution of tax revenues to Uganda's GDP.

### **Duration**

The course will be taught in one semester that is with in 45 hours and this will be in second year semester two.

### **Delivery Methods**

The course will be conducted by lecturing and handouts. Case studies will be provided for analysis, and group discussions will be used.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Course content**

Introduction; the meaning of taxation, classification of taxes, Taxation theories,, Development of taxation in Uganda, Uganda's tax structure, The budget, Introduction to income tax, Indirect taxes, Income tax Administration, Contemporary issues in taxation;

### **References**

Income Tax Act 1997 and subsequent amendments

Backgrounds to the budget

Income tax by Pius Bahemuka

Musgrave and Musgrave (1989) Public Finance in Theory and Practice 5<sup>th</sup> edition, McGraw-Hill

## **SEMESTER V**

### **CORE OPTIONS (ELECTIVES) FOR SPECIALISATION**

#### **COX 3114 INTERMEDIATE ACCOUNTING (3 CU) (Accounting option)**

##### **Description**

The course is designed to provide students with the ability to understand accounting concepts at intermediate level. It will involve applying concepts studied in accounting I to different specialized business organizations. The course will also involve issues concerning cash flow analysis

##### **Objectives or Aims**

The course will help the students to achieve the following objectives:

- Understanding the nature and financial statements of company accounts
- Distinguishing between branch and joint venture accounting
- Preparing budgets and cash flow forecasts

##### **Learning Outcomes**

Students should be able to:

- Preparing financial statements of different specialized business entities
- Develop budgets and cash flow forecasts

**Intellectual, practical and transferable skills**

- Problem solving skills, Analytical, Communication

**Teaching and Learning Patterns**

- Use of case studies, class discussions, straight lecture, Group presentations

**Indicative Content**

Preparation of company accounts, cash flow analysis, Budget forecasts including the cash budget, branch and joint venture accounting, accounting for construction contracts, branch and departmental accounts, hire purchase, accounting for leasing

**Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

**Core reading textbooks**

1. ACCA Study text and revision kit (2006) *preparing financial statements* (international stream), BPP publications.
2. Byekwaso, G., & Maseruka, P. (2005) *Intermediate accounting*. Kampala 1<sup>st</sup> edition,
3. Frank, W., & Sangster, A. (2000) *Business Accounting I* United kingdom 9<sup>th</sup> edition Prentice hall
4. Frank, w. (2000) *Business Accounting II* United Kingdom, 9<sup>th</sup> edition, prentice hall.
5. Jennings, A. R. (1993) *financial Accounting* London, Guernsey press co.
6. Maheshwari, S. N. (1994) *Advanced Accountancy*, Delhi 6<sup>th</sup> edition Vol II Vikas Publishing House
7. Sserwanga, A. (2005) *Introduction to financial accounting*. Kampala, 1<sup>st</sup> edition wide link services.
8. *Intermediate Accounting* by Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield (Hardcover - Mar 20, 2006)
9. *Intermediate Accounting Revised 4th Edition* by J. David Spiceland, James Sepe, and Lawrence A. Tomassini (Hardcover - May 4, 2007)
10. *Intermediate Accounting: Study Guide* by Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield (Paperback - Mar 24, 2006)
11. *Intermediate Accounting* by J. David Spiceland, James Sepe, and Lawrence A. Tomassini (Hardcover - Nov 22, 2005)
12. *Intermediate Accounting: Problem-Solving Survival Guide* by Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield (Paperback - April 10, 2006)

**COX 3115 BANKING THEORY AND PRACTISE (3 CU) (Banking Option)**  
**Course Description**

The course orients students to the overview of the banking sector, the impact of Government policy and regulations on the banking sector, financial statements of banks and evaluating performance of banking institutions. The course also covers bank lending policies and procedures, managing and pricing of deposit services.

**Objectives and Aims**

The course will help students to understand;

- The impact of Government policy and regulations on the banking industry
- Financial statements and performance of banks
- Banking lending policies and procedures.

**Learning Outcomes**

At the end of the course, students should be able to;

- Discuss the impact of Government policy and regulations on the banking industry
- Evaluate the performance of the banking industry
- Discuss bank lending policies and procedures
- Describe how to manage and price bank deposit services

**Intellectual, practical and transferable skills**

- Problem solving skills, Teamwork, Analytical

**Teaching and Learning Patterns**

- Use of case studies, class discussions, straight lecture, Group presentations

**Indicative content**

The topics will include Introduction To the business of banking, overview of banking sector, the impact of Government policy and regulations on the banking sector, establishing new banks, branches, ATMs, telephone services, Financial statements of banks, evaluating performance of banks and their principle competitors, Asset-Liability management techniques and hedging against risk, Determining and managing interest rates and controlling interest-sensitive and duration gaps, Managing the investment portfolios and liquidity positions of banks, liquidity and reserve management, Managing and pricing of deposit services, Managing non-deposit liabilities and other sources of borrowed funds, investment banking, insurance and other sources of fee income, The management of capital, providing loans to businesses and consumers, Lending policies and procedures, Lending to business and pricing business loans, Consumer loans, credit cards, and real estate lending, managing the future in a global market place, acquisitions and mergers in financial services management, international banking.

**Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Reference Materials**

1. C. J. Van Horne (2004): *Financial Management Policy*, 12<sup>th</sup>; Delhi, Pearson Education, Inc
2. I. M. Pandey (2005): *Financial Management*, 8<sup>th</sup> edition; New Delhi, Vikas publishing house ltd.
3. Uganda Securities Exchange information releases

## **COX 3116    MARKETING MANAGEMENT (3 CU) (Marketing option)**

### **Course Description**

This course provides an introduction to all aspects of marketing, including strategic marketing planning, marketing research, product planning and development, promotion planning, distribution and pricing. It provides an understanding of the theories of the marketing mix variables, and a practical application in the context of the marketing management cycle processes of research, planning, organization, implementation and control. The latter part of the program examines the process of marketing management in different sectors of the economy

It actually provides a fundamental base for other Marketing courses, such as Strategic Marketing Planning, Industrial Marketing, Marketing Research, International Marketing, and Services Marketing. It's intended as a practical tool on how to make right decisions on marketing mix strategies. This course also has a fit with such integrative courses as Strategic Management, International Business, and Financial Management etc

### **Course Objectives**

The course will help the students to achieve the following objectives:

- Identify a target market
- Understand buyer behaviors
- Examine factors that influence their buying decisions
- Develop appropriate marketing strategies

### **Learning Outcomes**

Students should be able to

- Assess appropriate marketing strategies used in businesses
- Evaluate factors that influence the buying decisions
- Appreciate the holistic role of marketing in a firm
- Distinguish between the specific nature of different markets, goods and service
- Understand the theories and practices behind the marketing mix variables
- Develop knowledge of and skill in the operating techniques of the marketing management cycle processes
- Examine the marketing context of relevant sectors in the Kazak economy

### **Intellectual, practical and transferable skills**

- Problem solving skills, Teamwork, Communication

### **Teaching and Learning Patterns**

- Use of case studies, class discussions, straight lecture, Group presentations

### **Indicative Content**

The Strategic Role of Marketing, Analyzing the Marketing Environment, Consumer/Organizational Markets and Buying Behavior, Market Segmentation, Industry and Competitor Analysis, Developing Strategic Marketing Programs, Product Decisions, Pricing Decisions, Distribution Decisions, Promotion mix decisions, Business and marketing strategies implementation, Monitoring and Controlling Marketing Programs

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum mark required to pass is 50%, this includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination

### **Indicative Sources**

1. Kotler, P. and Keller, K.L. (2006) *Marketing Management (12th Edition)* (*Marketing Management*)
2. Kotler, P. (2002) *Marketing Management*
3. Peter, P.J. and Donnelly, J.H. (2007) *A Preface to Marketing Management*
4. Kotler, P. and Keller, K.L. (2008) *Framework for Marketing Management, A (4th Edition)*
5. Nordhielm, C. (2005) *Marketing Management: The Big Picture*
6. Hutt, M.D and Speh, T.W. (2006) *Business Marketing Management: B2B*
7. Winer, R (2006) *Marketing Management*
8. Mullins, J. Walker, O. and Boyd, H. (2009) *Marketing Management: A Strategic Decision-Making Approach*
9. Kotabe, M. and Helsen, K. (2007) *Global Marketing Management*
10. Marshall, G and Johnston, M. (2009) *Marketing Management*
11. Capon ,N. and Hulbert, J.M. (2001) *Marketing Management in the 21st Century*
12. Kotler, P. Keller, K. (2008) *Framework for Marketing Management: Integrated PharmaSim Simulation Experience (4th Edition)* Interpretive Simulations

## **COX 3114 COMPANY LAW (3 CU)**

### **Course Description**

The course is designed to provide students with the ability to understand general principles of law applicable to different business institutions. It will also cover government regulations on business and credit markets, and the law on taxation

### **Objectives or Aims**

The course will help the students to achieve the following objectives:

- Understand the nature and development of company law
- Analysis government regulations on business
- Describe the impact of law on incorporated companies.

### **Learning Outcomes**

Students should be able to

- Evaluate the nature and development of company law applicable to different business settings
- Assess the impact of law on incorporated companies

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Team work
- Analytical
- Communication

### **Teaching and Learning Patterns**

- Use of case studies
- class discussions
- straight lecture
- Group presentations

### **Indicative Content**

General principles of law, nature and development of law, analysis of property rights, law of torts, criminal and commercial law, government regulations on business and credit markets, law on taxation, types of companies, themes of corporate personality, management of companies and winding up.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Core reading textbooks**

1. *Company Law (Core Texts Series)* by John Lowry and Alan Dignam (Paperback - Nov 9, 2006)
2. *Introduction to Company Law* by Avtar Singh (Paperback - 1998)
3. *Company Law Q&A 5/e (Questions & Answers)* by James (Paperback - Sep 15, 2006)
4. *Statutes on Company Law 2003-2004 (Blackstone's Statute Book Series)* by Derek French (Paperback - Dec 11, 2003)
5. *Contracting With Companies (Corporate Law)* by Andrew Griffiths (Hardcover - Dec 2005)
6. *Agency, Partnership, and Limited Liability Companies: Cases and Materials (Carolina Academic Press Law Casebook Series) (Carolina Academic Press Law Casebook Series)* by Gary S. Rosin and Michael L. Closen (Hardcover - Sep 1, 2000)

## **COX 3117 COST AND MANAGEMENT ACCOUNTING (3 CU)**

### **Description**

This course is intending to equip students with basic costing knowledge which will enable them manage their own labour and manufacturing costs.

### **Objectives of the course are to:**

- Equip students with skills in cost accounting so that they can be able to provide relevant and valuable cost and management information that is important in the execution of planning, controlling and decision making managerial functions
- Understand fundamental cost concepts
- Understand the use computer auditing and how to prepare internal audit reports.
- Understand costing techniques and processes and the use of accounting
- Information within the context of business activities.

### **Learning Outcomes**

Students should be able to:

- Determine the right inventory management techniques
- Understand how to carry out compliance tests and tests of controls.
- Understand the different costing methods.
- Determine the relationship between costs, sales and profits

### **Intellectual, Practical and Transferable Skills**

- Problem solving, Analytical skills, Teamwork,

### **Teaching and Learning Pattern**

- Lecture method, Case studies, Keynote lectures, Student-led seminar presentations

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Course content**

Introduction to Cost and Management Accounting, Material costing and accounting for materials, Labour costing, Accounting for prime cost

Accounting for Overhead Costs; a) Overhead Cost Analysis, b) Absorption of overheads

Costing Methods; i) Specific order costing, ii) Introduction to Process Costing

Marginal and absorption Costing/product costing, Recent Developments in Cost Accounting and Cost Volume Profit analysis (CVP), introduction to standard costing and budgetary control

### References

1. Arora M. N (2007). Cost accounting principles and practices. 10<sup>th</sup> edition Vikas
2. T. Lucey (2002) Costing 6<sup>th</sup> edition Book Power
3. Colline Drury Management and Cost Accounting 6<sup>th</sup> edition Book Power
4. HornGren Foster Datar (2001) Cost Accounting; Managerial emphasis 10<sup>th</sup> edition prentice hall
5. B M Lalla, I C Jan (2000) Cost accounting, 3<sup>rd</sup> edition, Asoke Prentice Hall of India Private Ltd M 97
6. M.W.E Glautier and B Underdown (2001) Accounting Theory and Practice 7<sup>th</sup> edition prentice Hall

### Other readings

7. Kamukama Nixon Arinaitwe (2006) Cost and Management Accounting 1<sup>st</sup> edition

## **COX 3107 INFORMATION TECHNOLOGY II (3 CU)**

### **Course Description**

The course is designed to provide students with the ability to understand basic information systems practice like electronic software and managing electronic spread sheets. The course will also cover accounting applications and capital budgeting analysis including use of techniques like; NPV, IRR and using the solver to come up with optimal decisions.

### **Objectives or Aims**

The course will help the students to achieve the following objectives:

- understanding the role of electronic software
- learning how to manage companies' information systems
- understand how the solver is used to come up with optimal solutions
- Using electronic information systems for business operations

### **Learning Outcomes**

Students should be able to

- Manage companies' information systems
- Use the solver to determine optimal solutions
- Use electronic information systems to business applications

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Team work
- Analytical
- Communication

### **Teaching and Learning Patterns**

- Use of case studies
- class discussions
- Group presentations

### **Indicative Content**

Electronic spread sheets and other pertinent software, electronically managing general journals, specialized journals, financial statements analysis, payroll, inventory, accounts

receivable, accounts payable, depreciation, use of capital budgeting techniques such as NPV and IRR, use of solver to determine optimal solutions, linear programming, sensitivity analysis and credit management using loan amortization schedules

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Core reading textbooks**

1. *Information Systems Management in Practice, Sixth Edition* by Barbara C. McNurlin and Ralph H. Sprague (Hardcover - Jul 16, 2003)
2. *Strategic Information Management: Challenges and Strategies in Managing Information Systems, Third Edition* by ROBERT D GALLIERS and Dorothy E Leidner (Paperback - Jan 16, 2003)
3. *Strategic Sourcing of Information Systems: Perspectives and Practices* by Leslie P. Willcocks and Mary C. Lacity (Hardcover - Jan 15, 1998)
4. *Transactional Information Systems: Theory, Algorithms, and the Practice of Concurrency Control (The Morgan Kaufmann Series in Data Management Systems)* by Gerhard Weikum and Gottfried Vossen (Hardcover - May 24, 2001)
5. *Financial Services Information Systems (Best Practices Series (Boca Raton, Fla.))* by Jessica Keyes (Hardcover - Mar 24, 2000)

## **COX3109 HUMAN RESOURCES MANAGEMENT (3 CU)**

### **Course Description**

The course is designed to provide students with the ability to understand human capital management issues. It will orient students to models of human resource management, recruitment and training issues. The course will also cover reward and compensation systems.

### **Objectives or Aims**

The course will help the students to achieve the following objectives:

- Appreciate the role of human resources in attaining company goals
- Developing human resource plans
- Learning how to carry out appropriate job designs and reward systems

### **Learning Outcomes**

Students should be able to

- Describe the role of human resources in attaining company goals
- Design human resource plans
- Advise management on appropriate job designs and reward systems

### **Intellectual, practical and transferable skills**

- Problem solving skills, Teamwork, Communication

### Teaching and Learning Patterns

- Use of case studies, class discussions, straight lecture, Group presentations

### Indicative Content

Models of human resource management, human resource planning, recruitment and selections, training and development, job designs and team working systems, employee performance, reward and compensation systems, culture change initiatives, equal opportunities, HRM and trade unions, human resource control, maintaining employee discipline and dismissal.

### Assessment Method

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### Core reading textbooks

1. Ingham, J., (2006) *Strategic Human Capital Management: Creating Value Through People* (Paperback - Dec 12,)
2. *The Human Capital Edge: 21 People Management Practices Your Company Must Implement (Or Avoid) To Maximize Shareholder Value* by Bruce N. Pfau Phd and Ira T. Kay Phd (Hardcover - Dec 13, 2001)
3. *The New Human Capital Strategy: Improving the Value of Your Most Important Investment--Year After Year* by Bradley W. Hall (Hardcover - Jan 9, 2008)
4. *Human Capital: What It Is and Why People Invest It* (The Jossey-Bass Business & Management Series) by Thomas O. Davenport (Hardcover - Mar 19, 1999)

## SEMESTER VI

### COX 3221 RESEARCH METHODOLOGY (3 CU)

#### Course Description

The course introduces the students to the Applications scientific Social research methodology, concepts, issues and procedures in research design, research proposal, basic concepts, processes and strategies in data collection to solving international business problem. Research in areas of business has grown, and continues to grow very rapidly. The ability not only to structure one's own investigations, but also to evaluate and critique the work of others, is of great importance. The course will therefore also provide a forum in which candidates can actively develop their critical skills.

#### Course Objectives

The course is intended to impart skills in students to:

- develop critical analysis of the social construct of knowledge;

- understand the variety of methodologies and methods that can contribute to the decolonization agenda of Indigenous peoples and respect Indigenous ways of knowing and being;
- develop skill in designing and implementing research; and
- Understand the ethical context of research and Indigenous peoples.

### **Learning Outcomes**

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

- point out differences between research and other ways of getting knowledge;
- present the different types of research methods and their applications;
- point out the importance of samples; illustrate sampling procedures;
- use the SPSS and other programs to analyze research data;
- interpret the results of statistical analyses;
- prepare charts and tables; and
- review and illustrate the major sections of the research report;

### **Intellectual, Practical and Transferable Skills**

Problem solving, analytical skills, team work and communications skills, practical

### **Teaching and Learning Pattern**

Use of case studies, keynote lectures and student-led seminar presentations.

### **Indicative Content**

The course includes theoretical and practical topics:

Theoretical topics related to (a) types of research methods, (b) planning and carrying out research and (c) writing the research report.

Practical topics related to the (a) organization and analysis of research data and (b) the internet as a research tool. In addition, the course covers the nature of scientific and social research methodology, concepts, issues and procedures in research design, research proposal, processes and strategies in data collection: Tools and Techniques; data analysis; interpretation of data; writing skills and styles.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Indicative Sources**

1. Brown, L. and Strega, S. (2005). Research as resistance: Critical, Indigenous and anti-
2. Oppressive approaches. Toronto: Canadian Scholars Press.
3. Creswell, John W. (2007) Qualitative inquiry & research design: Choosing among five
4. Approaches.

5. Kvale, S. (2006). "Dominance through interviews and dialogues", *Qualitative Inquiry*, Vol. 12 (3), pp. 480-500.
6. Neuman, W and Kreuger, L. (2003). The meanings of methodology.
7. Reitsma-Street, M. (2005) "The Research Proposal in Thirteen Parts"
8. Esterberg, K. (2002). "Interviews." In Esterberg, K., *Qualitative methods in social research*. Boston: McGraw Hill, 83-114.

## **COX 3224 SERVICES MARKETING (3 CU)**

### **Course Description**

The course is designed to provide students with the ability to understand basic service marketing concepts. The course will handle issues like nature of marketing services and service marketing mix. Students will also learn how to assess consumer behavior in services and determine service expectations and operations

### **Course Objectives**

The course will help the students to achieve the following objectives:

- Understand the unique nature of services
- To explain service marketing mix
- Explain consumer behavior in services
- Understand service expectations and perceptions.

### **Learning Outcomes**

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

- Evaluate the unique nature of services
- Discuss service marketing mix
- Describe consumer behavior in services
- Determine service expectations and perceptions

### **Intellectual, practical and transferable skills**

- Problem solving skills, Team work, Analytical, Communication

### **Teaching and Learning Patterns**

- Use of case studies, class discussions, straight lecture, Group presentations

### **Indicative Content**

Service characteristics, service marketing mix, trends in the service sector, services marketing triangle, consumer behavior in services, meaning and types of service expectations and perceptions, building customer relationships, services recovery, delivering and performing service, service development and design,

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Indicative Sources**

1. Zeithaml, V.A. (2008) *Services Marketing*
2. *Services Marketing* by Valarie Zeithaml, Mary Jo Bitner, and Dwayne D. Gremler (Hardcover - May 2, 2005)
3. *Services Marketing (6th Edition) (Prentice-Hall Series in Marketing)* by Christopher Lovelock and Jochen Wirtz (Hardcover - Oct 7, 2006)
4. *Marketing Your Services : For People Who Hate to Sell* by Rick Crandall (Paperback - Sep 1, 1996)
5. *Marketing the Professional Services Firm: Applying the Principles and the Science of Marketing to the Professions* by Laurie Young (Hardcover - Sep 23, 2005)
6. *Marketing Your Services: A Step-by-Step Guide for Small Businesses and Professionals* by Anthony O. Putman (Hardcover - May 14, 1990)
7. *The Art of Client Service, Revised and Updated Edition: 58 Things Every Advertising & Marketing Professional Should Know* by Robert Solomon (Hardcover - Jan 1, 2008)
8. *Service Management and Marketing: Customer Management in Service Competition* by Christian Gronroos (Paperback - Mar 16, 2007)

## **COX 3224 PUBLIC SECTOR FINANCIAL MANAGEMENT (3 CU)**

### **Course Description**

The course is intended to enable students focus on techniques of financial management employed in the public sector. The course will handle public sector regulatory framework, public sector financial management systems and preparation of financial statements in the public sector.

### **Objectives or Aims**

The course is aimed at achieving the following objectives:

- Preparations of financial statements of different public sector organizations.
- Understanding of book keeping and financial reporting process in the public sector.
- Study the public expenditure and accountability act and explain the public sector accounting standards.

### **Learning Outcomes**

Upon completion of this course, students will be able to complete the following key tasks:

- Prepare financial statements for of different public sector organizations.
- Describe the Uganda's public sector and accountability act
- Apply International public sector accounting standards
- Describe the book keeping and financial reporting system in the public sector

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Team work
- Analytical Skills

### **Teaching and Learning Patterns**

- Use of case studies
- class discussions

- straight lecture
- Group presentations

### **Indicative Content**

The course content will include;

Introduction to Public Sector, Public Financial Management and Public Sector Accounting, Accounting systems and Exposure Drafts (EDs), International Public Sector Accounting Standards (IPSAS) and Regulatory Framework, Preparation and Presentation of Financial Statements in the public sector, Bookkeeping and Financial Reporting, Public Sector Budgeting, Public Sector Audit, Public Expenditure And Financial Accountability (PEFA), Medium Term Expenditure Framework, IFMS AND FDS : the case of Uganda

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests. The student shall also undertake research and develop a research report as part of purposes of assessment.

### **The syllabus must include the following definitive information**

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Reference Materials**

1. Richard allen and Daniel Tommasi (2001): Managing public expenditure; Reference book for transition countries published by public affairs and communication directorate of OECD.
2. World Bank (1998): Public expenditure management handbook. Published by the international bank for reconstruction and development. Washington DC.
3. John Cullis and Philip Jones (1998). Public Finance and Public Choice. 2<sup>nd</sup> edition. Oxford
4. Harvey S Rasen (2005) Public Finance. 7<sup>th</sup> edition McGraw Hill.

## **COX 3222 AUDITING THEORY (3 CU)**

### **Course Description**

This course is intending to equip students with Theoretical audit Knowledge required in day today business operations

### **Objectives of the course are to:**

- Equip students with skills in Auditing so that they can be able to provide relevant and valuable information on audit planning and internal controls
- Understand how to carry out compliance tests and tests of controls
- Be able to prepare audit reports and interpret audit opinions
- Be able to carry out computer auditing and prepare internal audit reports

### **Learning Outcomes**

Students should be able to:

- Plan for audit assignments
- Describe various types of internal controls needed in any business environment.
- Carry out compliance tests and tests of controls.
- Prepare and interpret internal and external audit reports

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Team work

### **Teaching and Learning Patterns**

- Use of examples
- class discussions
- straight lecture
- Group discussions

### **Course content**

Introduction to audit, audit objectives and evidence, audit planning, internal controls-purchasing and sales cycle. Compliance tests and tests of controls, introduction to audit reports, computer auditing and internal auditing

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **References**

1. ACCA study text and revision kits for paper F 8 Audit and Assurance services
2. ACCA study text and revision kits for paper P 7 Advanced Audit and Assurance services
3. Meigs and Meigs (1988). *Principles of Auditing*. 8<sup>th</sup> edition. Irwin

## **COX 3226 PRODUCTION AND OPERATIONS MANAGEMENT (3 CU)**

### **Course Description**

The course is designed to provide students with the ability to understand basic Operations management concepts required in business operations. It orients students to theoretical and practical operations management issues required in business operations. The course brings out issues such as; Quality management, capacity planning and inventory management.

### **Objectives or Aims**

The course will help the students to achieve the following objectives:

- Understand the nature of operations management in given business settings
- Explain the transformation process in business operations

- Understand project management techniques
- Describe capacity and quality management techniques in different organization
- Determine appropriate inventory management techniques

### **Learning Outcomes**

Students should be able to:

- Describe the nature of operations management in any business setting
- Evaluate the transformation process of any given business venture
- Develop project, inventory, quality and capacity management techniques

### **Intellectual, Practical and Transferable Skills**

- Problem solving, Analytical skills, Teamwork, Communications skills

### **Teaching and Learning Pattern**

- Lecture method, Case studies, Keynote lectures, Student-led seminar presentations

### **Indicative Content**

Nature of operations management, the transformation process, concept of process analysis and choice such as; Job, batch, project flow, continuous and assembly line, project management including the critical paths analysis, Location and layout planning, capacity management, Quality management including the concept of Total Quality management, Facilities management, inventory management, production planning and control and Queuing theory.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Core reading textbooks**

1. Kakuru, J. (2004); *managing operations of the firm*. Concepts, challenges and responses. 1<sup>st</sup> edition Kampala; Business Publishing Group
2. Richard B. Chase; Nicholas J. Aquilano & Robert F. Jacobs (2001); *Operations management for competitive advantage*. 9<sup>th</sup> edition McGraw – Hill Irwin
3. Roberta S. Russel & Bernerd W. Taylor (2003); *Operations management*. 4<sup>th</sup> edition Prentice hall
4. William J. Stevenson (2007); *Operations management*. 9<sup>th</sup> edition, Mc Graw hill Irwin
5. *Operations Management with Student DVD* by William J Stevenson Hardcover - Jun 1, 2006)
6. *Operations Management for Competitive Advantage with Student DVD* by Richard B Chase, F. Robert Jacobs, and Nicholas J Aquilano (Hardcover - May 5, 2005)
7. *Operations Management* by Jay Heizer and Barry Render (Hardcover - Jun 2006
8. *Operations Management: An Integrated Approach* by R. Dan Reid and Nada R. Sanders (Hardcover - Jan 2, 2007)
9. *Principles of Operations Management* by Jay H. Heizer (Paperback - Jan 2006

## **COX 3227 STRATEGIC MANAGEMENT (3 CU)**

### **Short description**

The course introduces students to the Concept and scope of strategic management; strategic management process, Implementation, evaluation and control business strategies.

### **Course Objectives**

At the end of this course, students should be able to:

- Comprehend concept and scope of strategic management
- Examine strategic management process
- Craft business strategies,
- Implement, evaluate and control business strategies.

### **Intellectual, Practical and Transferable Skills**

Problem solving, analytical skills, team work and communications skills, practical

### **Indicative Content**

Meaning, strategic performance management models, use of the balanced score card, strategy maps, vision and mission statements, objectives, strategic planning and control, strategy formulation, generic competitive strategy and advantage, managing strategic change.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **References**

1. Pearce II J. A, Richard B and Robnison Jr (2009). *Strategic Management. Formulation, implementation and control.* 11<sup>th</sup> edition McGraw-Hill.
2. Stickland III, Arthur A Thompson, JR and John Gamble (2001). *Cases in Strategic Management.* 12<sup>th</sup> edition McGraw-Hill

## **SEMESTER VII**

### **COX 4114 ADVANCED ACCOUNTING (3 CU)**

#### **Course Description**

This course intends to equip students with knowledge in accounting legal frame work, the major standards which govern the accounting discipline and major financial reporting issues.

#### **Objectives**

At the end of the course, the student should be able:

- To Prepare and present financial statements in accordance with the IASs/IFRSs
- To prepare consolidated financial statements

- To account for business combinations and company liquidation
- Understand the design of Accounting Information Systems, and be able to analyze, interpret and compare financial information produced.

### **Learning Outcomes**

Students should be able to

- Prepare financial statements ready for publication in accordance with IFRS and IAS.
- Understand the implications and the whole process of liquidating companies.
- Handle group accounts and reorganization of businesses.

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Analytical skills
- Team work
- Precise presentation

### **Teaching and Learning Patterns**

- practical examples
- class discussions
- Assignments

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Course Duration**

The course is offered in the first semester of third year. It's taught for 60 hours.

### **Course content**

Advanced financial accounting & Accounting standards, Accounting Information Systems, Preparation and Presentation of Financial Statements, Business Re Organizations/ Reconstructions, Absorptions and Amalgamations, Analysis, Interpretation and Comparability of Financial statements/ Reports, Preparation of consolidated financial statements ( GROUP ACCOUNTS), Introduction to accounting for group of companies, Consolidation Of Balance Sheets, Consolidation Of Income Statements, Bankruptcy Accounting (Liquidation And Receivership), Current Value Accounting, Non – Current Assets, Earnings per share, Accounting For Substance of Transactions

### **References**

1. Alexander and Britton (2002) *Financial Reporting* 6<sup>th</sup> edition Thomson
2. M.W.E Glautier and B Under down (2001) *Accounting Theory and Practice* 7<sup>th</sup> edition Prentice Hall.
3. *International Financial Reporting Standards and International Accounting Standards* issued by the International Federation of Accountants

## **COX 4115 PUBLIC SECTOR ACCOUNTING (3CU)**

### **Course Description**

This course intends to equip students with public sector financial reporting system. Students will be able to appreciate the difference between financial reporting in public sector and private sector. Areas of public sector budgeting and international public sector accounting standards are covered.

### **Objectives of the course are to:**

- enable students explore and acquire comprehensive knowledge and understanding of public sector financial management and accounting principles, concepts and best practices
- At the end of the course the students will be able to explain the best practices in public financial management and be able to prepare useable public financial reports.

### **Learning Outcomes**

Students should be able to

- Prepare important accounting books in public sector.
- Understand the public sector accounting regulatory framework
- Key issues in public sector budgeting and funds flow.

### **Intellectual, practical and transferable skills**

- Problem solving skills, Teamwork, Communication

### **Teaching and Learning Patterns**

- Use of case studies, class discussions, straight lecture, Group presentations

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Course content**

Introduction to Public Sector, Public Financial Management and Public Sector Accounting, Accounting systems and Exposure Drafts (EDs), International Public Sector Accounting Standards (IPSAS) and Regulatory Framework, Preparation and Presentation of Financial Statements, structure and content of Government Financial statements, statutory Government Financial Reports, Bookkeeping and Financial Reporting, Public Sector Budgeting, Introduction To Public Sector Audit, Public Expenditure And Financial Accountability (PEFA), Medium Term Expenditure Framework, IFMS AND FDS : the case of Uganda

### **References**

1. Public Finance and Accountability Act 2003
2. Nick Sciulli, Robert Sims (2008) *Public Sector Accounting Education in Austrian Universities: Obstacles and Opportunities* Emerald Group Publishing Limited
3. *International Public Sector Accounting Standards* Issued by International Public Sector Accounting Standards Board under the International Federation of Accountants

**COX 4136: AUDITING AND ASSURANCE (4 CU)**

This course is intending to equip students with Practical audit skills required in day today business operations

**Objectives of the course are to:**

- Equip students with practical skills in Auditing so that they can be able to audit all elements of financial statements
- Carry out a comprehensive audit and prepare all kinds of audit reports

**Learning Outcomes**

Students should be able to

- Describe all approaches to auditing
- Prepare and interpret internal and external audit reports

**Intellectual, practical and transferable skills**

- Problem solving skills
- Team work

**Teaching and Learning Patterns**

- Use of practical examples
- class discussions
- straight lecture
- Group discussions

**Indicative course content**

Approaches to auditing, internal control systems for all elements of the income statement and balance sheet, Financial systems audit, auditing financial of financial statements that is auditing of assets, liabilities, capital, revenues and expenses, audit reports, and CAATS.

**Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

**References**

1. ACCA study text and revision kits for paper F 8 Audit and Assurance services
2. ACCA study text and revision kits for paper P 7 Advanced Audit and Assurance services
3. Meigs and Meigs (1988). Principles of Auditing. 8<sup>th</sup> edition. Irwin

**COX 4130 LOCAL GOVERNMENT FINANCE AND MANAGEMENT (3 CU)**

**Course Description**

The course covers all aspects of Local Government finance and accounting such as Local Government finance, capital investment decision in local authorities, decentralization, and accounting for Government grants.

**Objectives of the course are to:**

- Appreciate the need for application of fiscal decentralization, resource mobilization, and establishment of local revenue systems.
- Analyze policy and administrative options related to the major revenue sources available to local government and intergovernmental grant options.
- Design fiscal decentralization strategies, and enact management changes needed to understand the theory and practice of public finance and administration as applied to issues of local government finance.

**Course content**

This includes the sources of local government finance, organization of the finance function, financial markets and local authorities, capital investment decisions in local authorities, working capital management in local authorities, current developments facing local authorities and decentralization, central government grants and fiscal illusion, principles of local taxation.

**Learning Outcomes**

Upon completion of this course, students will be able to complete the following key tasks:

- Describe the portfolio management policy and determination of a portfolio management policy,
- Discuss the relationship between risk and return especially for a two- asset portfolio
- Describe operations of financial and capital markets
- Discuss the theory of efficient market hypothesis
- Carry out an environmental and situational analysis

**Intellectual, practical and transferable skills**

- Problem solving skills
- Team work
- Analytical Skills

**Teaching and Learning Patterns**

- Use of case studies
- class discussions
- straight lecture
- Group presentations

**Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **References**

1. Local Government Finance and Accountability Act CAP 243 (2006)
2. Local Government Finance and Accountability Regulations. Schedule no.3 (2006)
3. Local Government Audit Manual, 2003
4. Financial Management and Budgeting for Local Governments. Training Manual (2003). Ministry of Local Government

## **COX 4118 INVESTMENT AND PORTIFOLIO MANAGEMENT (3 CU)**

### **Course Description**

This course addresses investment analysis and portfolio management issues, risk and return, capital and money markets, and the theory of efficient markets i.e. efficient market hypothesis.

### **Objectives or Aims**

The course is designed to enhance a student's understanding of the theory of investment and portfolio management, make analysis of risk–return relationship, and understand operations of financial and capital markets together with the theory of efficient market hypothesis. Students will also be able to carry out environmental and situational analysis before making any investment decision.

### **Learning Outcomes**

Upon completion of this course, students will be able to complete the following key tasks:

- Describe the portfolio management policy and determination of a portfolio management policy,
- Discuss the relationship between risk and return especially for a two- asset portfolio
- Describe operations of financial and capital markets
- Discuss the theory of efficient market hypothesis
- Carry out an environmental and situational analysis

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Team work
- Analytical Skills

### **Teaching and Learning Patterns**

- Use of case studies
- class discussions
- straight lecture
- Group presentations

### **Indicative Content**

The course content will include; investment and portfolio analysis, the role of a finance manager and investment decision, financial markets, modern portifolio theory,

Risk – return analysis for a two- asset portfolio and risk minimization through diversification, Capital markets and efficient market hypothesis such as the weak form, semi-strong form and the strong form , environmental/situational analysis

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Reference Materials**

- Frank Reilly (2002): Investment Analysis and Portfolio Management. 2<sup>nd</sup> edition
- Pike, R and Neale, B (1999): Corporate finance and investments: Decisions and strategies. 3<sup>rd</sup> edition prentice hall.

## **COX 4131 CORPORATE FINANCE (3 CU)**

### **Course Description**

Corporate finance and investment decisions deals with advanced financial management skills needed in larger corporations. It considers the use of further investment appraisal techniques and share valuations in listed corporations.

### **Objectives or Aims**

The course is designed to make students understand different categories of corporate stakeholders, financial objectives, capital structure theories and cost of capital, further aspects of investment appraisals, mergers and takeovers of business corporations, share/bond valuations and financial distress

### **Learning Outcomes**

Upon completion of this course, students will be able to complete the following key tasks:

- Describe corporate stakeholders, financial objectives and reconciling multiple objectives.
- Discuss theories of capital structure.
- Determine cost of capital of any given business venture.
- Describe further aspects of investment appraisal like use of sensitivity analysis and expected values, inflation and interest rates and issues of capital rationing.
- Discuss various aspects of business mergers and takeovers
- Explain aspects of share/bond valuations.
- Discuss different aspects of financial distress and corporate restructuring

### **Intellectual, practical and transferable skills**

- Problem solving skills, Teamwork, Communication

### **Teaching and Learning Patterns**

- Use of case studies, class discussions, straight lecture, Group presentations

### Indicative Content

Topics will include the corporate stakeholders, financial objectives and reconciliation of multiple stakeholder objectives, corporate governance, and theories of capital structure and cost of capital, further aspects of investment appraisal such as: use of sensitivity analysis and expected values, adjusting cash flows for inflation and interest rates and capital rationing. Asset replacement, the theory of capital markets and efficient market hypothesis, mergers and takeover of business corporations, financial planning, financial strategy, business life cycle and financial strategy, financial strategies from start-up to growth, financial strategies from growth to maturity, Dividend theories share and bond valuations and financial distress and corporate restructuring.

### Assessment Method

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### References

- ACCA Reading Text (Paper F9) on Financial Management 2007-2008
- Brealey, R and Myers, S (2003): Principles of corporate Finance. 7<sup>th</sup> edition McGraw Hill/Irwin
- Pike, R and Neale, B (1999): Corporate finance and investments: Decisions and strategies. 3<sup>rd</sup> edition prentice hall.
- Van Horne, J (2001): Financial Management and Policy .12<sup>th</sup> edition Prentice Hall
- Tony Davies, Tony Boczko and Jean Chen (2008) *Strategic Corporate Finance*. International Edition. UK, McGraw Hill Publishing.
- Richard A. Brealy and Stewart C. Myers (2008) *Principles of Corporate Finance*. International Edition. Athens, Greece, McGraw Hill Publishing.
- Stephen A. Ross and Randolph W. Westerfield (2008) *Essentials of Corporate Finance*. International Edition. Athens, Greece, McGraw Hill Publishing.

## COX 4116 MARKETING CHANNELS (3 CU)

### Short Description

The course provides students with a foundation in channels management, with a specific emphasis on direct marketing technique and electronic commerce.

### Objectives of the course are to:

- understanding the fundamental concepts in channel management,
- examine distribution fits into the total marketing picture,
- appreciate how to use distribution channels as a strategic tool,
- to design an effective electronic commerce distribution strategy

### **Learning Outcome**

At the end of this course, students should be able to:

- comprehend the fundamental concepts in channel management,
- know how distribution fits into the total marketing picture,
- use distribution channels as a strategic tool,
- recognize why electronic commerce is getting increasing attention as a channel option,
- to design an effective electronic commerce distribution strategy.

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Team work
- Analytical
- Communication

### **Teaching and Learning Patterns**

The format of this course combines lecture, class discussion, small group discussion, written assignments, and oral presentations. The intent is to give students ample opportunities to express their knowledge of the course material, practice skills, and exchange ideas.

### **Indicative Content**

The emergence of marketing channels, rationale of marketing channels, components of marketing channels, Channel management decisions, International marketing channels, Marketing Channels for services, IT and Channel Management, Legal and ethical imperative in Channel relationships, Fundamentals of Logistics Management

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Indicative Sources**

1. Meehan, Robert (2000), "Create, Review Channels for Customers," *Marketing News*, October 23, 48.
2. Stern, Louis, W., Adel I. El-Ansary and Anne T. Coughlan (1996), "Marketing Channels: Structure, Functions, and Relationships," in *Marketing Channels*, 5th Edition, Upper Saddle River, NJ: Prentice Hall, 1-33 (Packet).
3. Bowersox, Donald and M. Bixby Cooper (1992), "Channel Management," in *Strategic Marketing Channel Management*, New York, NY: McGraw-Hill, 305-338 (Packet).
4. Bowersox, Donald and M. Bixby Cooper (1992), "Channel Management," in *Strategic Marketing Channel Management*, New York, NY: McGraw-Hill, 305-338 (Packet).
5. Berman, Barry (1996), "Relationship Marketing and Customer Service," in *Marketing Channels*, New York: NY, 201-240 (Packet).

6. Pelton, Lou E., David Strutton and James R. Lumpkin (1997), "Cultivating Positive Channel Relationships," in *Marketing Channels: A Relationship Management Approach*, Chicago, IL: Irwin, 318-336 (Packet
7. Strauss and Frost (2001), "E-Marketing Communications," 280-327.

## **COX 4117    MARKETING RESEARCH (3 CU)**

### **Course Description**

This course concerns the use of marketing research as an aid to making marketing decisions. Specifically, this course addresses how the information used to make marketing decisions is gathered and analyzed. Accordingly, this course is appropriate for both prospective users of research results and prospective marketing researchers.

### **Course Objectives**

- Describe the marketing research process
- Assess the marketing information systems
- Examine the marketing research problems and solutions
- Carryout marketing research forecast for the business
- Should be able to translate a marketing problem into a feasible research question;
- Should be able to appreciate marketing research as a process that involves a sequence of activities, each compatible with the preceding stage(s);
- Should have a thorough understanding of the strengths and weaknesses of alternative research designs;
- Should be aware of the many sources of marketing information and have some knowledge of the various means for gathering such information;
- Should be more sensitive to the biases and limitations of marketing data and data analysis;
- Should have a general understanding of univariate and multivariate data analysis techniques (i.e., should be able to decide when a particular technique is appropriate and understand the managerial implications of analytical results); and
- Should be able to design and execute a basic survey research project.
- Develop a marketing research report.

### **Intellectual, Practical and Transferable Skills**

Problem solving, analytical skills, team work and communications skills, practical

### **Teaching and Learning Pattern**

Extensive use of case studies, keynote lectures and student-led seminar presentations

### **Indicative Content**

An introduction to the marketing system, its foundations and institutions, Nature and scope of marketing research, marketing research process, marketing information systems: Internal records systems, marketing intelligence system, marketing decision and analysis, marketing research forecasting procedures.

- **Introduction:** provides an overview of marketing research including who is doing research and which type of research problems exist. The market research

- process will be covered and decisions at each stage of the process will be discussed. Varieties of research designs will be discussed.
- **Secondary Data Analysis:** types of secondary data, advantages and disadvantages of secondary data, evaluation of secondary data, types of panels, diary panels, single source data, special panels
- **Measurement and Scaling:** theory of science, importance and particularities of measurement in the social sciences, the process of construct operationalization, measurement and scale level, scale level and possible analyses, scale evaluation
- **Qualitative Research:** characteristics of qualitative research, differences to quantitative research, overview of qualitative research methods, depth interview, focus groups, laddering interview, thematic apperception test
- **Questionnaire Design:** survey types, advantages and disadvantages of different survey types, process of questionnaire design, questionnaire structure, types of questions, wording of questions, choice of scales, problems and errors in questionnaire design
- **Sampling:** basic principles of sampling, overview of sampling techniques, random sampling, cluster sampling, stratified sampling, non-random sampling, sampling error, sample size determination, confidence intervals in stratification
- **Experiments:** observation in marketing, causality in experiments, randomization, internal and external validity of experiments, classification of experimental designs, factorial designs, latin square design, store test, product test, market tests
- **Introduction to Data Analysis:** review of basic descriptive statistics, introduction to SPSS: data reading, coding, simple analyses, writing scripts
- **Analysis of Variance (ANOVA):** principles and applications in marketing, one factorial analysis of variance, variance decomposition in ANOVA, two factorial designs, main and interaction effects, three factorial design
- **Multidimensional Scaling:** goal and basic principles of multidimensional scaling, measuring proximity, determination of the configuration, number of dimensions in an MDS-solution, interpretation of dimensions, application in marketing
- **Discriminant Function Analysis:** basic principles and applications in marketing, mathematical and graphical representation, goodness-of-fit assessment, examples in marketing
- **Cluster Analysis:** basic principles and applications in marketing, proximity measures for nominal scaled and metric scaled variables, cluster algorithms, steps in non-hierarchical clustering, agglomerative methods, results and interpretation of cluster analyses
- **Course Wrap up:** In the last lecture content that has so far not been covered, remaining questions of the students will be discussed and hints and explanations for the exam will be given.

### Assessment Method

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

### **Indicative Sources**

- Gilbert A. Churchill and Dawn Iacobucci: (2005): *Marketing Research: Methodological Foundations* (Ninth edition); Thomson South-Western
- Barbara G. Tabachnik and Linda S. Fidell (2007): *Using Multivariate Statistics* (Fifth edition), Pearson Education, Inc.

### **COX 4135 E-MARKETING (3 CU)**

#### **Course Description**

This course addresses how electronic marketing is changing the dynamics of commerce, including how firms determine where and how to use the Internet for such things as customer relations management, retailing, branding, and business-to-business commerce. This course includes readings, lectures, and current news events in e-business, class discussion, industry guest speakers, workshops and group work. This course explores how information technology has affected traditional marketing in recent years by providing a practical, hands-on and up-to-date overview of key aspects of marketing online.

#### **Objectives or Aims**

The course is designed to enhance a student's understanding of e-commerce and its increasing magnitude in business operations today. Furthermore, this course will demonstrate the value in having a credible and positive online image as it pertains to career development. This course has a strong e-marketing focus; however, it will also encompass other key aspects of e-business.

#### **Learning Outcomes**

Upon completion of this course, students will be able to complete the following key tasks:

- Demonstrate an understanding of the core concepts of electronic marketing for consumers, organizations and society
- Identify the implications of electronic marketing for different business sectors
- Identify barriers to the growth of e-business
- Develop a personal and organizational e-marketing plan
- Identify how marketers lever web sites, databases and personalization
- Compare online marketing media to traditional advertising media
- Describe the general characteristics of the online consumer
- Describe the role of the web as a transactional channel and for providing customer care
- Describe the various components of a web site
- Explain how rich media can be levered to enhance the online customer experience
- Explain how to choose and register domain names
- Use intelligent site search and search engine optimization
- Demonstrate an understanding of online advertising planning, leverage the online medium to conduct consumer research
- Describe the metrics used to track and evaluate web site usage
- Analyze and interpret open rates, click-through rates, conversions and return on investment
- Analyze competitive online marketing activities across different industries
- Describe privacy legislation, compliance initiatives, self-regulation practices

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Team work
- E-Communication Skills

### **Teaching and Learning Patterns**

- Use of case studies
- class discussions
- straight lecture
- Group presentations
- Practicals

### **Indicative Content**

Topics will include the e-marketing environment, online consumer behaviour and corresponding e-marketing strategies of segmenting, targeting, positioning and differentiation, e-marketing management, e-marketing models, performance measurement of e-business, online advertising and research, and a global perspective on e-marketing. We will study trends in e-business, analyze and evaluate important marketing issues facing organizations that wish to compete in today's dynamic world of continuous technological innovation and fierce competition. Students will be given the opportunity to create a full e-marketing plan for organizations that want to enhance their online presence.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests. The student shall also undertake research and develop a research report as part of purposes of assessment.

### **The syllabus must include the following definitive information**

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Reference Materials**

1. Dave Chaffey and Paul Smith, (2008). *E-Marketing Excellence: planning and optimizing your digital Marketing*, 3<sup>rd</sup> (ED).
2. Sandeep Krishnamurthy, (2006). *Contemporary Research in E-Marketing: V2*.
3. Matt Haig, (2001). *The E-Marketing Handbook*.

## **COX 4134 RETAIL MARKETING MANAGEMENT (3 CU)**

### **Course Description**

The course is designed to provide students with the ability to understand basic concepts of retail marketing management which include; growing relevancy of retail institutions and resolving conflicts among channel members. The course will also orient students to retail operation strategies.

### **Objectives or Aims**

The course will help the students to achieve the following objectives:

- Understand the growing relevancy of retail institutions
- Learn how conflicts among channel members can be resolved
- Learn how retail operation strategies can be developed.

### **Learning Outcomes**

Students should be able to:

- Describe the relevancy of retail institutions
- Manage conflicts among channel members
- Develop retail operations strategies

### **Intellectual, practical and transferable skills**

- Problem solving skills, Teamwork, Communication

### **Teaching and Learning Patterns**

- Use of case studies, class discussions, straight lecture, Group presentations

### **Indicative Content**

Retail environment, culture, context and communication, retail operations, structures and logistics, retail strategies, personnel and professional development, managing information in a retail environment, corporation and conflict among retailers and other channel members, retail positioning.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%.

### **Core reading textbooks**

1. Retail Marketing Management by David Gilbert (Paperback - Dec 20, 2003)
2. Retail Marketing Management by David Walters and David White (Paperback - Nov 25, 1988)
3. *Retail Marketing Management - Text and Cases* by Michael R. Pearce (Hardcover - 1992)
4. *Partnerships: the secret to better planograms. (retail marketing) (Space Management): An article from: Do-It-Yourself Retailing* (Digital - Jul 28, 2005)
5. *Retail marketing management* by GILBERT D (Paperback - 1999)
6. *Retail Marketing Management* by WALTERS D (Paperback - 1988)
7. Rossiter, D. L., (1985) *Organizing for marketing and market management (Retail focus series)*

## **COX 4132 INDUSTRIAL MARKETING (3 CU)**

### **Course Description**

The course is designed to provide students with the ability to understand industrial markets and relevant industrial marketing strategies. The course will also cover market structures and demand in business markets.

### **Objectives/Aims**

The course will help the students to achieve the following objectives:

- Understand the nature and role of industrial markets
- To explain the characteristics of industrial markets and buying situations
- To help students understand how to develop and implement relevant industrial marketing strategies

### **Learning Outcomes**

Students should be able to:

- Evaluate the nature and role of industrial markets
- Develop and implement relevant industrial marketing strategies

### **Intellectual, practical and transferable skills**

- Problem solving skills, Teamwork, Communication

### **Teaching and Learning Patterns**

- Use of case studies, class discussions, straight lecture, Group presentations

### **Indicative Content**

Dimensions of industrial marketing (nature of industrial marketing, understanding industrial markets, industrial marketing environment), organizational buying and buyer behavior, industrial market segmentation, target marketing and positioning, product planning (developing product strategy, new product development), channel strategy (channel participants, logistics, physical distribution and customer service), marketing communication planning (industrial sales force, advertising, sales promotion and publicity), pricing policies (price determinants :customers, competition and costs, pricing decision analysis), international industrial marketing.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Core reading textbooks**

1. Robert R. Reeder, Edward G. Brierty, Betty H. Reeder "Industrial Marketing Analysis, Planning & Control (Hardcover – 2005)
2. *Industrial Marketing Strategy, 3rd Edition* by Frederick E., Jr. Webster (Paperback - April 17, 1995)
3. *Business To Business Direct Marketing* by Robert W. Bly (Hardcover - April 11, 1998)
4. *Industrial marketing research: Techniques and practices* by Donald D Lee (Unknown Binding - 1984)
5. *Business Marketing Management: B2B* by Michael D. Hutt and Thomas W. Spohrer (Hardcover - Jun 27, 2006)

6. *Industrial Marketing Management* by Robert W. Haas (Hardcover - Jan 1982)
7. *Industrial Marketing Management: Text and Cases* by Robert W. Haas (Hardcover - Jan 1986)
8. *Industrial marketing research, techniques & practices* by Donald D Lee (Unknown Binding - 1978)
9. *Industrial Marketing Management Text and Cases* Third Edition by Robert W. Ph.D. Haas (Hardcover - 1986)

### **COX 4133 MARKETING COMMUNICATION (3 CU)**

#### **Course Description**

This course is designed to provide an insight to all aspects of marketing communication, including strategies for communication, processes of exchange, communication theory, marketing communication mix, understanding how customers process information, ethics in marketing communication, internal marketing communications, communication financial resources, environmental influence on marketing communication, marketing communication across borders, It provides an understanding of the theories inter-organizational relationships, the communication industry, marketing communication strategies and planning,, and a practical application in the context of the marketing communication cycle processes of research, planning, organization, implementation and control.

#### **Course objectives**

- To appreciate the complexity of the environmental context and its impact on marketing communication
- To introduce the fundamental issues concerning net works
- To provide an introduction to the communication industry (media, clients, agencies and support organization)
- To introduce and explore the nature of branding
- To consider the development of communication across boarders.

#### **Learning Outcomes**

- Critically evaluate marketing communications concepts and theory.
- Identify and evaluate a range of marketing communications activities.
- Outline key components, features and processes of marketing promotional plans.

#### **Intellectual, Practical and Transferable Skills**

Problem solving, analytical skills, team work and communications skills, practical

#### **Teaching and Learning Pattern**

Lectures, cases, exercises and course work. All of these are oriented to develop the analytical capacity of the students. Much attention is paid to the development of practical skills and knowledge. Cases will develop students' problem solving skills as well as their ability to work in a team.

#### **Course content will include:**

The communication theory, marketing communication mix, understanding how customers process information, customer decision marking, purpose and audience,

ethics in marketing communication, internal marketing communications, communication financial resources, environmental influence on marketing communication, stakeholders supply chain and inter-organizational relationships, the communication industry, marketing communication strategies and planning, promotional objectives and positioning, branding and the role of communication, marketing communication across borders, advertising messages and creative approach sales promotion techniques and sponsorship.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Indicative Sources**

1. O'Guinn, T.C., Allen, C.T. and Semenik, R.J. (2006), *Advertising and Integrated Brand Promotion, 4<sup>th</sup> edition*, Thomson South-Western, Ohio.
2. Belch, G.E. and Belch, M.A. (2003), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, New York: McGraw-Hill/Irwin.
3. Blair, M., Armstrong, R. and Murphy, M. (2003), *The 360 Degree Brand in Asia: Creating More Effective Marketing Communications* Singapore: John Wiley & Son.
4. Clow, K. E., and Baack, D. (2004), *Integrated Advertising, Promotion, and Marketing Communications, 2<sup>nd</sup> edition*, New Jersey: Pearson Prentice Hall
5. Hulbert, J.M., Capon, N. and Piercy, N. (2003), *Total Integrated Marketing: Breaking the Bounds of the Function*, New York: Free Press.
6. Pickton, D. and Broderick, A. (2001), *Integrated Marketing Communications*, London: Pearson Education.
7. Schultz, D.E., Tannenbaum, S.I. and Lauterborn, R.F. (1993), *Integrated Marketing Communications*, Chicago: NTC Publishing Group.
8. Semenik, R.J. (2002), *Promotion and integrated Marketing Communications*, Ohio: South-Western Thomson Learning.
9. Smith, P.R. and Tylor, J. (2002), *Marketing Communications: An Integrated Approach*, London: Kogan Page.
10. Tuckwell, K.J. (2005), *Integrated Marketing Communications: Strategic Planning Perspectives*, Toronto: Pearson Prentice Hall.

## **COX 4136 GLOBAL FINANCIAL SYSTEMS AND MARKETS (3 CU)**

### **Course Description**

The course covers aspects of international financial management and global monetary systems. students also cover operations of foreign exchange market, managing financial transaction exposures, foreign direct investment and current issues in global finance.

### Objectives or Aims

Students taking this course should expect to learn the theoretical developments in the international financial management. They will gain skills in international investment and exchange risk management. Students will also learn how to measure and manage the company's exposure to exchange rate and international interest rate risks.

### Learning Outcomes

Upon completion of this course, students will be able to complete the following key tasks:

- Describe the theoretical developments in international financial management
- Discuss the theory of foreign direct investments and cross-border acquisitions
- Describe operations of foreign exchange markets
- Discuss the current global financial management issues

### Intellectual, Practical and Transferable Skills

- Problem solving, Analytical skills, Teamwork, Communications skills

### Teaching and Learning Pattern

- Lecture method, Case studies, Keynote lectures, Student-led seminar presentations

### Indicative Content

Theoretical developments in international financial management, the role of international financial manager, international monetary systems and functions of IMF, operation of foreign exchange market, managing financial transaction exposures, foreign direct investments and cross border acquisitions, political risks and foreign direct investment and current issues in the global financial management context

### Assessment Method

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### Reference Materials

1. Cheol S. Eun & Bruce G. Resnick (2007): International Financial Management; 4<sup>th</sup> Edition, McGraw Hill.
2. James C. Van Horne (2002): Financial Management & policy; 12<sup>th</sup> edition , Prentice hall
3. V.K. Bhalla (2004): International Financial management, Text and cases; 4<sup>th</sup> revised and enlarged edition. An mol publications PVT ltd

**Note:** Students are advised to use internet for current global financial issues.

## **COX 4131 REAL ESTATES MANAGEMENT (3 CU)**

### **Course Description**

The course introduces students to real estate markets, decisions and legal and regulatory determinants of real estates value. Other issues covered here include; real estates market research, residential mortgage types and borrower decision, sources of funding for residential mortgages, financing and investing in commercial real estate.

### **Objectives and Aims**

The course will help students to learn;

- Nature of real estate and real estate markets
- Real estate valuations using sales comparison and cost approaches
- Sources of funding for residential mortgages
- Financing and investing in commercial real estates

### **Learning Outcomes**

At the end of the course, students should be able to;

- Describe the nature and valuation of real estates
- Discuss sources of financing and investing in real estates
- Describe various types of commercial mortgages

### **Intellectual, Practical and Transferable Skills**

- Problem solving, Analytical skills, Teamwork, Communications skills

### **Teaching and Learning Pattern**

- Lecture method, Case studies, Keynote lectures, Student-led seminar presentations

### **Course content**

The topics will include Introduction to real estate, nature of real estate and real estate markets, value and real estate decisions, legal and regulatory determinants of value, legal foundations of value, conveying real property interests, government controls and real estate markets, forecasting ownership benefits and value: Market research, valuation using the sales comparison and cost approaches, valuation using income approach, financing home ownership, real estate finance: the laws and contracts, residential mortgage types and borrower decisions, sources of funding for residential mortgages, brokering and closing the transaction, listing contracts, the effects of time and risk on value, mortgage calculations and decisions, financing and investing in commercial real estate, commercial mortgage types and decision, creating and maintaining value.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **References**

1. David C. Ling and Wayne Archer (2007) *Real Estate Principles*. 2<sup>nd</sup> Edition. Athens, Greece, McGraw Hill Publishing.
2. William B. Brueggeman and Jeffrey Fisher (2007) *Real Estate Finance and Investments*. 13<sup>th</sup> Edition. Athens, Greece, McGraw Hill Publishing.

## SEMESTER VIII

### COX4215 ADVANCED COST & MANAGEMENT ACCOUNTING (3 CU)

#### Course Description

This course equips students with skills in cost and management accounting so that they can be able to provide relevant and valuable cost and management information that is important in the execution of planning, controlling and decision making.

#### Objectives

By the end of the course students should be able to:

- Prepare cost statements and present management information in a form suitable to enable execution of managerial functions.
- prepare budgets and ensure budgetary control
- Make managements decisions
- Assess the emerging themes in management accounting
- Make management decisions.

#### Learning Outcomes

Students should be able to:

- Know the advanced costing systems like ABC.
- Identify costs relevant for decision making and those which are irrelevant.
- Develop techniques and skills for analysis and making good reports to managers which support decision making.
- Carry out evaluation of performance through variance analysis and be able to take appropriate actions.

#### Intellectual, practical and transferable skills

- Problem solving skills
- Analytical skills
- Team work

#### Teaching and Learning Patterns

- Practical examples and case studies.
- class discussions
- Assignments and Group presentations

#### Assessment Method

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

#### Course content

Overview of Cost and Management Accounting, Accounting for prime cost  
 Advanced concepts in Accounting for Overhead Costs, Activity Based costing (ABC), Costing Methods; i) Specific order costing –job, batch & Contract costing  
 ii) Process Costing and service costing, iii) Joint-product and by-product costing

Marginal and absorption Costing/product costing - Product/service pricing, - Accounting for management decision making; Decision making procedures, The concept of relevant costs and short term decisions, The short term decisions, Divisional performance evaluation, Pricing policy/decision, Budgeting and budgetary control, Standard Costing and Variance Analysis; Recent Developments in Cost and Management Accounting; Through Put Costing, Strategic Management Accounting, JIT, Back flush costing etc

### References

1. T. Lucey (2002) Costing 6<sup>th</sup> edition Book Power
2. Colline Drury Management and Cost Accounting 6<sup>th</sup> edition Book Power
3. HornGren Foster Datar (2001) Cost Accounting A Managerial emphasis 10<sup>th</sup> edition Prentice hall
4. B M Lalla, I C Jan (2000) Cost accounting, 3<sup>rd</sup> edition, Asoke Printice Hall of India Private Ltd M 97
5. M.W.E Glautier and B Underdown (2001) Accounting Theory and Practice 7<sup>th</sup> edition prentice Hall
6. Other readings
7. Kamukama Nixon Arinaitwe (2006) Cost and Management Accounting 1<sup>st</sup> edition

## **COX4231 TAXATION (3 CU)**

### **Description**

Students are expected to gain knowledge on the legal frame work within which taxation of incomes is administered. The course enables students understand the determination of different incomes chargeable to tax and the tax liability there on.

### **Objectives**

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

- Merge their accounting knowledge of business income determination with the income tax law in order to come up with reliable taxable incomes of various persons acceptable to both the tax authorities and tax payers.
- Determine taxable income and tax liability of various categories of persons.
- Explain the objectives of tax planning in Uganda
- Analyse emerging issues in taxation of incomes in the EAC and EU.
- Examine the evolution and rationale of income tax in Uganda.
- Analyze Taxable Income(s)
- Prepare moderately difficult income tax returns.
- Demonstrate knowledge of the impact taxes on the business' financial decision.

### **Learning Outcomes**

Students should be able to

- Know the source rules for the incomes on which tax is imposed.
- Determine incomes chargeable to tax and the tax liability there on.
- Deal with tax planning issues in income tax.

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Analytical skills
- Team work

### Teaching and Learning Patterns

- Practical examples and case studies.
- class discussions
- Assignments and Group presentations

### Assessment Method

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### Course content

Introduction, Taxation of Incomes from Employment, Taxation of Incomes from Business, Mining operations and income there in, farming and agricultural operations and income there in, Taxation of assessable persons, International taxation, Taxation of Incomes from Property, Introduction to Tax planning, Emerging issues in taxation of Incomes and the East African Community.

### References

1. Income Tax Act 1997 and subsequent amendment
2. The East African Customs and Management Act
3. Income tax by Pius Bahemuka
4. Managing Taxes in Uganda by Christine Mugume

## COX 4227 RISK MANAGEMENT (3 CU)

### Course Description

The course is designed to provide students with the ability to identify business risks and their causes. Students will also be guided to critically analyze the nature and impact of business risks on firm's operations.

### Objectives or Aims

The course will help the students to achieve the following objectives:

- Identify business risks and their causes
- Understand the nature and impact of business risks on a firm's operations
- Explain business risk management techniques and risk programs for companies
- Explain measures taken by Ugandan financial institutions to manage risks

### Learning Outcomes

Students should be able to

- Examine Business risks and their causes
- Discuss the nature and impact of business risks on a firm's operations
- Describe business risk management techniques
- Analyze measures taken by Ugandan financial institutions to manage risks

### Intellectual, practical and transferable skills

- Problem solving skills

- Team work
- lecture method
- Analytical
- Communication

### **Teaching and Learning Patterns**

- Use of case studies
- class discussions
- Group presentations

### **Indicative Content**

Definition of risk, Risk management fundamentals, Generic and specific causes of risk, Qualitative and quantitative risk management techniques, Credit risk, Interest rate risk, Currency risk, Solvency risk, Liquidity risk, Operational risk, Settlement risk, Country risk Environment and risks, Relationships between risk components, Systems engineering and risk management, Risks in simple, dynamic and systemic contexts, Insurance and legal implications for risk management Critical risk analysis, Evaluation and solving problems, interest rated futures, stock index futures, foreign currency futures, credit derivatives, risk financing, measurement of risk (standard deviation), diversification of investments (securities), measures taken by Ugandan financial institutions to manage risk.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

#### **The syllabus must include the following definitive information:**

Each course in the programme shall be assessed on the basis of course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Indicative Sources**

1. Cheol S. Eun & Bruce. Resnick (2007): International Financial Management; 4<sup>th</sup> Edition, McGraw-Hill.
2. James C. Van Horne (2002): Financial Management & policy; 12<sup>th</sup> edition , Prentice Hall
3. V.K. Bhalla (2004): International Financial management, Text and cases; 4<sup>th</sup> revised and enlarged edition. An mol publications PVT ltd
4. Bouchet, M. H., Clarke, E., and Gros Lambert, B., (2003) Country Risk Assessment: A Guide to Global Investment Strategy; The Wiley Finance Series.
5. Chapman, C. and Ward, S. (2003) Project Risk Management - Processes, Techniques and Insights

## **COX 4221 CORPORATE GOVERNANCE (3CU)**

### **Course Description**

This course examines the nature of corporate governance from several perspectives including economics, law, accounting, ethics, and moral reasoning. This course explores critical board issues including implications of different practices in corporate governance, legal and regulator structures, financial policies and reporting, evaluating the leadership and accountability within an organization, the stakeholder theory; compensation, and strategies for effective oversight. The course examines the evolution of corporate governance mechanisms from the theoretical and practical view point, the concepts of corporate governance, mechanisms of corporate governance and accountability.

### **Aims**

The course aims at introducing students to the roles and functions of corporations and to provide a context within which to evaluate corporate activity, accountability and impact. The course is designed to provide an introduction to theories of corporate governance and the practical means of regulating and controlling corporations

### **Learning Outcomes**

- an understanding of corporate governance
- explain the interaction of corporate governance with business ethics and company law
- explain the effects of corporate governance on directors' behaviour and their duties of skill and care
- explain different board structures, the role of the board and corporate governance issues;
- describe the types of policies and procedures that best practice companies introduce; explain the regulatory governance framework for companies

### **Intellectual, Practical and Transferable Skills**

The course provides students with the opportunity to develop cognitive skills to a level where they can contribute to the demands of practice. With regard to practical skills include: application of knowledge and skills to new settings, being proactive, being adaptable, managing time and operating effectively, being self directed and taking personal responsibility.

### **Teaching and Learning Pattern**

The mode of learning involves direct contact with students in form of lectures, group discussions and presentations.

### **Indicative Content**

The course looks at the concept of the corporation; key parties and organizational structure; separation of ownership and control, roles of shareholders and directors; institutional investors; directors' remuneration; accountability and financial aspects; role of statutory auditors; non-executive directors and audit committees, responsibilities, remuneration and rights of employees. The course also examines the behavior of directors in relation to corporate governance and duty of care towards their stakeholders, the theories of governance - agency, stewardship, stakeholder theory, the policies and procedures for 'best practice' companies, regulatory governance framework and the current developments in corporate governance.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests. The student shall also undertake research and develop a research report as part of purposes of assessment.

### **The syllabus must include the following definitive information**

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Indicative Sources**

This indicates the level of work a student will be required to undertake and indicate to the Library the books that will be the major resources for the course. This broken down into:

#### **Core reading which is essential for completion of the course.**

1. Charkham J (2001) *Keeping Good Company - A Study of corporate governance in Five Countries* (Oxford: Oxford University Press)
2. Mallin C (2004) *corporate governance* (Oxford: Oxford University Press)

#### **Background reading**

3. Elliott B & Elliott J (2005) *corporate governance in Financial Accounting and Reporting* (Harlow: Pearson Education Ltd)
4. Gray I & Manson S (2004) *The audit expectations gap and corporate governance in The Audit Process - Principles, Practice and Cases* (London: Thomson Learning)
5. McAvoy P & Millstein I (2003) *The Recurrent Crisis in corporate governance* (Basingstoke: Palgrave Macmillan)

#### **Optional reading**

6. *Report of the Committee on the Financial Aspects of corporate governance (Cadbury Committee Report)* (1992) London: Gee Publishing
7. *Directors' Remuneration: Report of a Study Group Chaired by Sir Richard Greenbury (Greenbury Committee Report)* (1995) London: Gee Publishing
8. *Committee on corporate governance: Final Report (Hampel Committee Report)* (1998) London: Gee Publishing
9. *Committee on corporate governance The Combined Code (revised)* (2003) London: Gee Publishing

## **COX 4219 INTERNATIONAL MARKETING (3 CU)**

### **Course Description**

The course is designed to provide students with the ability to understand international marketing management operations. Students will study issues on economic integration and regional groupings, export procedures and documentation, barriers to international trade and identification of international marketing strategies.

### **Objectives or Aims**

The course will help the students to achieve the following objectives:

- Understand international marketing management operations
- Identify international markets
- Learn how to develop international marketing plan

### **Learning Outcomes**

Students should be able to

- Discuss different international marketing operations
- Develop international marketing plans

### **Intellectual, practical and transferable skills**

- Problem solving skills
- Team work
- Analytical
- Communication

### **Teaching and Learning Patterns**

- Use of case studies
- Lecture method
- class discussions
- Group presentations

### **Indicative Content**

An overview of International Marketing; defined, why, scope and challenges, International Trade-concepts and theory, Strategic planning and organising for international marketing. Theories of internalisation process of firms, The international business environment; economics, social-cultural, political-legal technological International marketing management – researching international markets, Development consumer products, marketing industrial products, international promotion effort, managing international sales force, pricing for international markets. The international distribution system; Market entry strategies for international business; Direct and Indirect entry methods Managing imports and exports for international business; Co-ordinating and controlling international market operations Emerging concepts and changes in the international markets; Role of regulatory bodies – IBRD, WTO, IMF etc. Regional economic grouping. EU, EAC, COMESA etc. International market and international trade; International marketing environment; International institutions - world bank, IMF, WTO, UNCTAD etc; Economic integration and regional groups; Constraints on international marketing; Barriers to international trade; Export procedures and documentation; International instruments of payments; International marketing mix; Identifying international markets; International marketing strategy and lessons for Ugandan business persons.

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **Core reading textbooks**

1. Marketing Management (12th Edition) (Marketing Management) by Philip Kotler and Kevin Lane Keller (Hardcover - Jan 1, 2006)
2. Marketing Management by Philip Kotler (Hardcover - May 2002)
3. A Preface to Marketing Management by J. Paul Peter and James H. Donnelly (Paperback - Oct 11, 2007)
4. Framework for Marketing Management, A (4th Edition) by Philip Kotler and Kevin Keller (Paperback - Mar 6, 2008)
5. Marketing Management: The Big Picture by C. Nordhielm (Paperback - Sep 2, 2005)
6. Business Marketing Management: B2B by Michael D. Hutt and Thomas W. Speh (Hardcover - Jun 27, 2006)
7. Marketing Management by Russ Winer (Hardcover - Jun 10, 2006)
8. Main textbooks (Russian):
9. D. Evans & B. Berman. Marketing. : Moscow, Economics, 1993
10. F. Kotler Basics of Marketing. :Moscow, Progress, 1990 E. Dichtle & H. Hershgen
11. Practical Marketing: Moscow, 1995

## **COX 4220 SALES FORCES MANAGEMENT (3 CU)**

### **Course Description**

The course is developed to meet the needs of organizations seeking to optimize their ability to sell professionally within a dynamic competitive environment. The course provides students with selling skills necessary to ensure that it carries the impact of their desire. To support the selling activity in identifying high-value sales, it enables students to strengthen relationships with prospects, and ensure ultimate customer satisfaction.

### **Course Objectives**

The course will enable students to:

- understand customers' and competitors' characteristics
- effectively make presentations and interaction with customers
- Know the field procedures and responsibilities.
- Appreciate the role of ethical decision making
- Sales persons have to know the company's products
- Understand the selling process
- Improve their selling skills

### **Learning Outcomes**

- Manage customer relationships
- Understand company offerings
- Develop and implement a sales program
- Manage the selling process.

### **Intellectual, Practical and Transferable Skills**

- Problem solving, Analytical skills, Team work, Communications skills, negotiation and selling skills, customer care skills

### Teaching and Learning Pattern

- Lecture method
- Case studies
- Keynote lectures
- Student-led seminar presentations

### Indicative Content

Designing the Sales Force and process, Sales Force Objectives, Strategy, Structure, Compensation, Recruiting and Training the Sales Force, formulation of a sales program, implementation of the sales program, and evaluation and control of the sales program.

### Assessment Method

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests.

Each course in the programme shall be assessed on the basis course work and final examination represented as

Course work assessment	30%
Final Examination	<u>70%</u>
	100%

The minimum mark required to pass is 50%, this includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination

### Indicative sources

1. Berger, L. and Berger, D. (2003) *The Talent Management Handbook: Creating Organizational Excellence by Identifying, Developing, and Promoting Your Best People*
2. Kachinske, E. Roach, S. Gilliland, C. and Kachinske, T. (2008) *Maximizing Your Sales with Salesforce.com*
3. Piercy, N.F. and Lane, N. (2009) *Strategic Customer Management: Strategizing the Sales Organization*
4. Gatehouse, D. (2007) *The Perfect Sales Force: The 6 Best Practices of the World's Best Sales Teams*
5. Rogers, B. (2007) *Rethinking Sales Management: A Strategic Guide for Practitioners*

## COX 4229 RELATIONSHIP MARKETING (3 CU)

## COX 4218 INTERNATIONAL BUSINESS AND FINANCE (3 CU)

### Course Description

Students will be taught management of international business finance. Monetary systems, foreign exchange determination, risk management and emerging issues in the global business environment

### Course Objectives

To familiarise students with the principles and the dynamics of international business.  
To expose students to different risks involved in international business and how they can be mitigated

To enable students appreciate the procedures and the necessary documentation in international business.

To expose students to different methods of payments for international transactions and their attendant risks.

To enable students appreciate the emerging changes in international business in light of the new technology.

### **Learning Outcomes**

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

- Develop an understanding of the dynamics of international business and state its importance in today's changing environment
- Appreciate the different risks involved in international business and how they can be mitigated
- Appreciate the procedures and the necessary documentation in international business.
- Develop an understanding of the different methods of payments for international transactions and their attendant risks.
- Appreciate the emerging changes in international business in light of the new technology.

### **Descriptive Content**

**1. Introduction to International Business:** What is international business, Categories of international business, Why firms engage in International business, International financial management, International organizations facilitating International trade, Methods of participating in international business, (Export/Import. Licensing. Franchising. Turnkey projects, Joint ventures. Privatization and divestiture); **2. The International Monetary System:** Types of the International Monetary System, Elements of an, International Monetary system, Evolution of the International Monetary System, The European Monetary System; **3. Global/international banking:** Definition (s) of international banking, Role of international banks in international business, Electronic payment systems (CHIPS, CHAPS, FED-WIRE, SWIFT), Euro markets, The inter-bank markets and their functions, Costs and benefits of Multinational banking; **4. Financing of International service and product transactions,** Settlement of international transactions, Documentation of international business transactions, Inco terms/Shipping terms and arrangements; **5. Foreign Exchange Markets:** Foreign exchange rates and quotations, International parity conditions, Types of foreign exchange rates and quotations, International financial instruments; **6. Risk management in international business:** Risk defined, Risk management process, Risk management techniques, Measurement and management of political risk, Interest rate risk, Credit/Default risk, Foreign exchange risk; **7. Foreign Investment Analysis;** **8. Emerging issues in International Business:** E-finance, Financial engineering, E-commerce, Globalization

### **Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests. The student shall also undertake research and develop a research report as part of purposes of assessment.

### **The syllabus must include the following definitive information**

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>

100%

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

### **References**

1. Cheols. Eun & Bruce G. Resnick (2007): International Financial Management; 4<sup>th</sup> Edition, Mc Graw Hill.
2. James C. Van Horne (2002): Financial Management & policy; 12<sup>th</sup> edition , Prentice hall
3. V.K. Bhalla (2004): International Financial management, Text and cases; 4<sup>th</sup> revised and enlarged edition. An mol publications PVT ltd

## **COX 4233 E-BANKING (3CU)**

### **Course Description**

Electronic Banking Course will cover all the new E-banking concepts, innovations and implementations which will make the bank of the future survive in the 21st century.

### **Objectives and Aims**

The course will enable students learn;

- Electronic and internet banking systems and operations of Electronic fund transfers
- Electronic finance and banking across borders
- Dynamic forms of international financial integration
- Contribution of electronic financial globalization

### **Learning Outcomes**

Upon completion of this course, students will be able to;

- Use electronic telephone and internet banking systems
- Describe the dynamic form of international financial integration,
- Describe the contribution of electronic finance to financial globalization and international regulation of electronic finance

### **Intellectual, Practical and Transferable Skills**

- Problem solving, Analytical skills, Teamwork, Communications skills

### **Teaching and Learning Pattern**

- Lecture method, Case studies, Keynote lectures, Student-led seminar presentations

### **Indicative content**

The topics will include Introduction To Electronic Banking, finance and internet banking, Automated Teller Machines (ATM), Point of Sales Terminals (POS), Electronic Fund Transfer Systems (EFT), Call Centers, Telephone Banking, Internet Banking, Digital Television Banking, GSM Mobile Banking and Virtual Banking are the new tools used in giving banking services to the corporate and individual customers, The Internet and the Securities Markets, the Use of the Internet in the Banking Industry, International Market Developments - Electronic Finance in Europe and Beyond, Electronic Finance Across Borders - A Dynamic Form of International Financial Integration, Essential

Institutional and Legal Conditions, the Contribution of Electronic Finance to Financial Globalisation, International Regulation of Electronic Finance

**Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests. The student shall also undertake research and develop a research report as part of purposes of assessment.

**The syllabus must include the following definitive information**

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment	30%
Final Examination	<u>70%</u>
	<u>100%</u>

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

**References**

1. Gkoutzinis, Apostolos (2006) *Internet Banking and the Law in Europe*  
Cambridge University Press, Cambridge UK
2. Current Journal articles on E - Banking