



NCDC

NATIONAL CURRICULUM
DEVELOPMENT CENTRE



National Diploma in **ACCOUNTANCY** SYLLABUS



THE REPUBLIC OF UGANDA
Ministry of Education and Sports



National Diploma in **ACCOUNTANCY** SYLLABUS



THE REPUBLIC OF UGANDA
Ministry of Education and Sports

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Contents

Acronyms	v
Acknowledgement	vii
Foreword	viii
Introduction.....	1
Guidelines and General Regulations.....	2
Detailed Module Description: Year 1 Semester 1.....	18
GBDM 111: Financial Accounting 1.....	18
GBDM 112: Business Economics.....	22
GBDM 113: Information and Communication Technology (ICT)	26
GBDM 114: Business Communication Skills	31
SBDM 115: Business Ethics	33
NDA 116: Project Level 1	36
Detailed Module Description: Year 1 Semester 2.....	38
NDA 121: Financial Accounting 2	38
SBDM 122: Business Law.....	41
GBDM 123: Entrepreneurship Development.....	44
GBDM 124: Financial Management.....	47
SBDM 125: Principles of Management	50
NDA 126: Project Level 2	53
Detailed Module Description: Year 2 Semester 1.....	54
GBDM 211: Business Statistics.....	54
GBDM 212: Cost and Management Accounting	57
SBDM 213: Principles of Auditing	60
NDA 214: Business Administration	63
NDA 215: Project Level 3	66
GBDM 216: Internship Training.....	67
Detailed Module Description: Year 2 Semester 2.....	68
NDA 221: Public Sector Accounting (PSA).....	68

NDA 222: Computerised Accounting.....	71
SBDM 223: Elements of Taxation	74
GBDM 224: Business Kiswahili.....	76
SBDM 225: Research Methods and Proposal writing.....	78
NDA 226: Project Level 4	80
Bibliography	81

Acronyms

APA	American Psychological Association
BTVET	Business, Technical and Vocational Education and Training
CBET	Competence Based Education and Training
CD	Compact Disk
CGPA	Cumulative Grade Point Average
CH	Contact Hours
CU	Credit Units
CVP	Cost, Volume and Profit
DES	Directorate of Education Standards
DIT	Directorate of Industrial Training
FIFO	First in First Out
GAAP	Generally Accepted Accounting Principles
GBDM	General Business Diploma Module
GPA	Grade Point Average
GP	Grade Point
ICT	Information and Communication Technology
I.T	Internship Training
LAN	Local area network
LGFAR	Local Government Financial and Accountability Act
L H	Lecture Hours
LIFO	Last in First Out
MIS	Management Information System
MoESTS	Ministry of Education, Science, Technology and Sports
Ms	Microsoft
NCDC	National Curriculum Development Centre
NCHE	National Council for Higher Education
NDA	National Diploma in Accountancy
NP	Normal Progress
NPV	Net Present Value
PFAA	Public Finance and Accountability Act
PH	Practical Hours

PP	Probationary Progress
PPF	Production Possibility Frontier
PSA	Public Sector Accounting
R&D	Research and Development
SBDM	Shared Business Diploma Module
SO	Standing Orders
SOGA	Sale of Goods Act
TQM	Total Quality Management
UACE	Uganda Advanced Certificate of Education
UBTEB	Uganda Business and Technical Examinations Board
UGAPRIV	Uganda Association of Private Vocational Institutions
UCCs	Uganda Colleges of Commerce
UCE	Uganda Certificate of Education
UNEB	Uganda National Examinations Board
UPS	Uninterrupted Power Supply
URA	Uganda Revenue Authority
VAT	Value Added Tax
VTI	Vocational Training Institute
WAN	Wide Area Network
WoW	World of Work

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NCDC consulted with several other stakeholders including staff from Uganda Business and Technical Examinations Board (UBTEB), Universities, Directorate of Education Standards (DES), Directorate of Industrial Training (DIT), Uganda Colleges of Commerce (UCCs) and UGAPRIV Institutions. Sincere appreciation is hereby extended to them all for their useful comments, remarks and engagement throughout the development process of this curriculum material.

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We shall always be grateful for your enormous contributions.

Grace Baguma,
Director,
National Curriculum Development Centre

Foreword

The government of Uganda on recognising the need to move from a theoretical based education to a more practical approach, called for changes through the Business, Technical and Vocational Education and Training (BTVET) department of the Ministry of Education, Science, Technology and Sports (MoESTS). to focus on hands-on training methods. The statutory order required to re-organise and improve on business and commercial training in the country by providing learners with opportunity to acquire key qualifications in real life situations. The need to skill Uganda denoted a paradigm shift for competence development, a system that requires emerging from the educational sub-sector into a comprehensive system of skills development of learning by doing. The purpose is to produce graduates who are ready to consider self-employment as an occupational option instead of just acquiring educational certificates for job seeking.

Curricula review and development has been done with the objective of achieving better standards of business skills. Development of teaching syllabi that are skill-based is one of the strategies to provide Competence Based Education and Training (CBET) in Uganda. It required making changes to the structure and content of the syllabi so as to provide business, technical and vocational skills for Ugandans in line with the emphasis on skilling Uganda for transformation of societies.

NCDC is therefore pleased to provide an edition of the National Diploma in Accountancy (NDA) syllabus that will provide learners with skills and competences to suit the labour market demands intended to reduce on the unemployment problems in the country. It emphasises student participation through discussions, presentations, role-plays, practice and assignments. The introduction of real life projects, industrial training and information and communication technology; is expected to help learners to perfect their professional attitudes towards self employment.

Ms Sarah Namuli
Commissioner BTVET
Ministry of Education and Sports

Introduction

The desire to equip Ugandans with a measurable set of knowledge, skills and attitude to perform a task effectively has called for a review in the curricula. It is vital to ensure that learners gain the best possible academic skills in order to provide them with a realistic chance of succeeding in today's highly competitive job market. Different groups of people, both inside and outside the education sector share the responsibility of preparing learners for the realities of life and earning a living. The quality of training provided should be judged above all by its potential impact on the learners' performance.

This Syllabus has therefore been updated to suit the current labour market demands, aimed at producing graduates from Commercial and Vocational Institutions with knowledge, skills and competences that are relevant to the business industry and world of work. It is to be implemented by all Uganda Colleges of Commerce and UGAPRIV Institutions offering business programmes.

The review has been done in accordance with the Competence Based Education and Training (CBET) principles to ensure that learners acquire the best competences needed to raise productivity and income generating activities. The CBET system aims at imparting skills that will enable learners to be creative, innovative and able to start up and run own business so as to reduce on the rampant unemployment problems in the country. It involves execution of real life projects that build up learners' capacities as they demonstrate competences of prime importance to their careers after school.

This syllabus once properly implemented, will produce graduates in Accounting that are able to:

- i) Appraise businesses and make strategic business decisions
- ii) Prepare financial budgets
- iii) Manage and control financial resources
- iv) Transact businesses
- v) Prepare financial statements and annual reports
- vi) Carry out audits

Guidelines and General Regulations

Curriculum Implementation

The curriculum for National Diploma in Accountancy is based on a semester system. During the training, assignments shall be carried out as a CBET requirement. This starts with preparatory assignments that prepare the learner for the module relating it to the core tasks. Each module contains sub-modules that will help the learner to know how to perform the core tasks aimed at providing:

- Applied knowledge,
- practical skills, and
- Professional attitude.

The learner will also have to carry out a real life project to put into practice the knowledge and skills acquired in class.

Programme Title

The title of the programme is National Diploma in Accountancy (NDA).

Programme Duration

NDA programme shall run for a period of **2** years and in any case not exceeding a maximum of **5** years. Each year of study has two semesters composed of **17** weeks of which **15** weeks should be for classroom training and **2** weeks for examinations. However, the CBET system allows free exit before completion once the learner obtains some skills to enable him/her earn a living; and may continue with the training at a later date. This exit shall only be granted on request and at least after one year of study.

Admission Requirements

A candidate is eligible for admission to the National Diploma in Accountancy programme on meeting any of the following entry requirements:

a) Direct Entry Scheme

A learner must have advanced level certificate (UACE) with at least one principal pass and two subsidiary passes obtained at the same sitting and at least a credit in mathematics at Ordinary level.

b) Certificate Entry Scheme

A learner should have a National Certificate in Accountancy or its equivalent obtained from a recognised institution.

Awarding Authority

A learner after passing all modules shall be awarded a diploma by Uganda Business and Technical Examinations Board (UBTEB) as mandated by the Statutory Instrument of Uganda, 2009.

Assessment

a) Except where stated, each module is assessed out of 100 marks as follows:

- Continuous Assessment 40%
- Final Examinations 60%

The marks are converted into Grade Points

b) Continuous assessments consist of:

- i) Laboratory practical
- ii) Classroom exercises and presentations
- iii) Assignments to test knowledge and ability to research
- iv) Tests to gauge the students' understanding and acquisition of knowledge and skills
- v) Report writing on projects and internship training

c) There should be final written examinations within the last two weeks of the end of every semester, set and conducted by the mandated examinations board.

The assessment should be graded as follows or as decided upon by the examining body:

Assignments	10%
Tests	10%
Practical work	20%
Final Examination	<u>60%</u>
<u>TOTAL</u>	<u>100%</u>

For a module without practical work, continuous assessment should be assessed as follows:

Assignments	10%
Tests	30%

At least two assignments, two tests and two practical evaluation exercises (for modules with practical work) are required per module per semester.

d) Internship Training

Each learner shall undergo a practical training of at least 8 weeks during the vacation after the 2nd semester of year one. Learners shall be required to get placement in any business/industry/service organisation and participate in working to strengthen practical-based learning and innovation skills according to their programme requirements.

Internship training shall be supervised by 2 mentors; 1 from the work place and another from the training institution; and monitored by a staff from the examining body.

It will be marked out of 100 using the relevant and approved examinations guidelines such as indicated below:

• Time Management	05%
• Attendance	05%
• Discipline and Safety	05%
• Attitude towards Work	10%
• Initiative and Innovativeness	20%
• Work Performance/ Practical Skills	35%
• Written Report	<u>20%</u>
TOTAL	<u>100%</u>

e) Project Work

This involves a combination of subject knowledge, process skills and transferable abilities. Learners have to apply classroom knowledge and skills proactively in a real-life context for an extended period of time. Each learner is required to run a project outside classroom time. Such projects should run throughout the programme period, supervised by instructors for the different steps and a team of examiners should be moving around to assess the implementation and progress of such projects.

Project Level 1: Year 1, Semester 1: Project Identification and Planning

At this level, learners are required to lookout for viable projects around or within the college to be run.

Project Level 2: Year 1, Semester 2: Project Implementation

This level involves execution of the project tasks. There should be a visible business in place with learners taking record of the transactions made.

Project Level 3: Year 2, Semester 1: Making Adjustments and Financial Statements

While conducting business, learners should take keen interest in the receivable accounts and accounts payable of the business in order to come up with the correct financial statements.

Project Level 4: Year 2, Semester 2: Auditing and Report Making

Learners should embark on analysing the income statements and balance sheets made to ensure that faults and errors made in recording are discovered and corrected.

A learner who fails to present project work should be given only one month extra to fulfil this requirement. More time may only be granted to the learner on the recommendation of the supervisor and approval of the College Academic Board for consideration by the examining body.

Module Credits

The programme consists of modules quantified into credit units (CU)

a) A credit unit is granted for a series of at least 15 contact hours a semester, or at least 1 contact hour per week per module. A contact hour is calculated as being equivalent to;

- **One** lecture hour/ tutorial hour
- **Two** hours of supervised practical work
- **Four** hours of field attachment

b) No module should carry less than 2 credit units or exceed 5 credit units.

Grading of Examinations

Each examination is graded out of a maximum of 100 marks and assigned an appropriate Letter Grade and Grade Points as follows:

Marks (%)	Letter Grade	Grade Points
80-100	A	5.0
75-79.9	B+	4.5
70-74.9	B	4.0
65-69.9	B-	3.5

60-64.9	C+	3.0
55-59.9	C	2.5
50-54.9	C-	2.0
45-49.9	D+	1.5
40-44.9	D	1.0
35-39.9	D-	0.5
Below 35	E	0.0

The minimum paper pass grade is 2.0

No credit unit should be awarded for any module in which a learner obtains less than 2.0 grade points. These additional letters should be used where appropriate:

W – Withdraw

I – Incomplete

Progression

Progression of a learner should be classified as normal, probationary or discontinued.

a) Normal Progress (NP)

Normal progression occurs when a learner passes each module taken in a semester with a grade point of 2.0 and above. Such a learner will have passed all modules in a semester.

b) Probationary Progress (PP)

This is a trying stage which occurs when a learner:

- i) does not show the required competences in any of the modules by obtaining a GP that is less than 2.0.
- ii) obtains a CGPA of less than 2.0.

The learner shall proceed to the next semester carrying along the failed module (retake) so as to improve on it.

A learner may also retake a module if he/she wants to improve the grade point if passed with a low mark. Where a learner retakes a module to improve the performance and scores a lower mark than the previous one, the first higher mark shall be reconsidered for the learner's final assessment.

There shall be no supplementary examination in any module but a learner may re-sit a retake when next examined. A learner shall be required to pay a fee for re-take(s) as per the decision made by the examining body.

c) Stay-put

A learner who fails more than half of the total number of modules in a semester should not proceed to the next semester until the failed modules are cleared. However, the passed modules should not be repeated.

d) Discontinuation

A learner is discontinued from the programme when he/she:

- i) does not present him/her-self for final examinations without appropriate reason.
- ii) engages in examinations malpractice.
- iii) withdraws and does not return to complete the programme within 5 years.

Classification of the Diploma

The examinations board awards Diplomas in Accountancy after taking into consideration all assessment results and upon fulfilment of all graduation requirements.

The classes of diplomas are determined as shown below:

Class	Final CGPA
First Class	4.40 – 5.00
Second Class – Upper Division	3.60 – 4.39
Second Class – Lower Division	2.80 – 3.59
Pass Class	2.00 – 2.79

Computation of the CGPA

The CGPA at a given time is obtained by:

- i) multiplying the grade point obtained in each module by the corresponding credit units assigned to the module to arrive at the weighted score for the module.
- ii) adding together the weighted scores for all modules up to that time.
- iii) dividing the total weighted scores by the total number of credit units taken up to that time.

Examinations Format

Each examination paper consists of at least 7 questions divided into 2 sections, A and B. Section A is compulsory comprising of short questions from several parts of

the syllabus; requiring short answers of related knowledge and marked out of 20%. Section B consists of at least 6 questions of 20 marks each and the candidate will be required to attempt any 4 questions. Each examination runs for 3 hours.

Educational Profile for NDA Graduates

This syllabus when properly implemented should be able to:

- i) develop learners' business skills and competences.
- ii) enable learners to apply the required accounting standards.
- iii) promote creativity and innovativeness within the learners.
- iv) improve on the communication skills of learners with business stakeholders.
- v) enable learners to carry out corporate social responsibilities effectively.
- vi) consider disabilities, gender mainstreaming and equity.
- vii) encourage advancement in education, research and development.

Educational Prospects for NDA

Graduates of NDA may advance in education to improve on their skills and competences. Below are some of the education and skills progression characteristics:

	Qualification	Characteristics
1	National Diploma in Accountancy	<ul style="list-style-type: none"> • General ledger transactions and recording • Voucher processing and payment • Bank reconciliation • Financial reporting • Credit control • Annual budgeting • Cash flow management
3	Bachelor of Accounting and Finance	<ul style="list-style-type: none"> • Business planning, control and management • Accounts consolidation • Financial analysis • Financial interpretation • Annual auditing of accounts

The core tasks for an NDA graduate can be characterised as follows:

Core tasks	Organisations where the tasks may be performed	Performance indicators
<ul style="list-style-type: none"> • Appraise business and make strategic business decisions • Prepare financial budgets • Manage and control financial resources • Transact businesses • Prepare financial statements and annual reports • Carry out audits 	<ul style="list-style-type: none"> • Manufacturing and processing industries • Power production plants • Fabrication and processing industries • Government corporations • Consultancy and contractors • Non-government organisations (NGO)s • Community based organisations (CBO)s • Exploration and extraction sites • Transport industry • Self employed 	<ul style="list-style-type: none"> • Timely and right decision making • Availability of investment plans • Business appraisal reports • Smooth operation of plans • Availability of annual budget estimates • Timely reports • Recovery of accounts receivable • Reduction of bills payable • Increase in asset of cash • Availability of accounting records • Sales multiples • Business continuity • Financial statements • Financial report • Audit report
<p>Suggested methods and equipment for performing professional tasks but not limited to:</p> <p>Methods</p> <ul style="list-style-type: none"> • Testing the investment plan (Demonstration scheme) • Business appraisal • Capital budgeting • Financial reporting • Borrowing • Issue of shares 		

- Equity financing
- Record keeping and management
- Inventory management
- Competition analysis
- Analysis of accounting records
- Computation of profits
- Preparation of working paper
- Designing audit programme
- Examination of records
- Writing of audit reports

Resources, Tools and Equipment:

- Computer
- Calculator
- Bills of quantities
- Media channels

Focus of Training

NDA training should emphasise the following:

- i) Competence – based education and training
- ii) Practical assignments with supporting modules
- iii) Integrated education (knowledge, skills and attitude)
- iv) Entrepreneurship development
- v) Health, safety and environmental considerations
- vi) Sports, clubs and social interactions
- vii) Disability and gender considerations
- viii) Sustainability of professional practices, general and specialised code of conduct
- ix) Modularisation of programmes
- x) Internship and Industrial Training
- xi) Project implementation

Professional Profile

The table below indicates some of the job titles and major tasks for an NDA graduate. The list is however not exhaustive as it provides just a few samples.

Job Title	Duties / Tasks
Accounts Executive	<ul style="list-style-type: none"> • Handle full set of accounts and general ledger transactions • Perform management report: month-end closing, financial reporting and financial analysis • Liaise with bank, auditor and tax agents • Calculate and process payroll for staff • Assist in office administrative and human resource related matters
Accounts Assistant	<ul style="list-style-type: none"> • Update and maintain relevant accounting records • Prepare bank reconciliation statements • Deposit and withdraw cash from the bank • Record receipts and make payments • Handle petty cash • Prepare vouchers • Prepare financial statements • Manage financial resources
Treasurer	<ul style="list-style-type: none"> • Generate financial ideas that can be developed into business opportunities • Process debit and credit notes • Prepare monthly bank reconciliations • Prepare financial reports
Business Consultant	<ul style="list-style-type: none"> • Analyse and evaluate customer requirements and business goals • Recommend appropriate strategies and logistics to increase business opportunities • Conduct research and information gathering • Initiate structure documentation and presentation of findings • Integrate best practices while evaluating business prospects, goals and objectives
Financial Controller	<ul style="list-style-type: none"> • Establish and maintain financial reports and business plans • Supervise accounts reconciliation and manage commercial accounts

	<ul style="list-style-type: none"> • Ensure compliance to income tax procedures and requirements • Evaluate pay-rolls and reconcile pay-roll issues
Accounts Officer	<ul style="list-style-type: none"> • Prepare monthly reports • Consolidate accounts • Credit control of accounts • Cash flow management
Accounts Administrator	<ul style="list-style-type: none"> • Prepare financial budgets and plans • Prepare management reports • Analyse business processes and develop cost saving controls • Oversee month-end closing of accounts, identify issues and compare them with past results and projections • Administer all business accounts, analyse financial risks and recommend effective solutions • Supervise clerical, accounting, finance, as well as investor relations functions
Audit Assistant	<ul style="list-style-type: none"> • Check the accuracy of the accounting systems and procedures • Detect the internal control deficiencies and recommend corrective measures • Review, assess and recommend changes in the accounting systems • Inspect and verify accounts receivable and payable • Examine and assess budgets, balance sheets and other financial statements and records • Check and verify that the accounting books and records are in conformity with the corporate policies • Ensure that the accounts recordings comply with the regulatory guidelines and the generally accepted auditing standards • Assist the auditor in developing audit plan, budget and timelines for an assigned audit project.

Roles of Learners, Academic and Administrative Staff

Individuals, groups and institutions in the education sector have roles and responsibilities they play to make teaching and learning a smooth, pleasurable and constructive process. Below are some of the roles of learners teachers and administrative staff; but these are not comprehensive.

Roles of Learners

A learner must seriously take into consideration that learning is a great commitment. Their roles include:

- i) Participate fully in class work and assignments
- ii) Be resourceful in group and personal research
- iii) Seek guidance
- iv) Learn to communicate – oral presentation, report writing, and development of personal interactive skills
- v) Learn to solve problems that have never been faced by them before (Initiation and Innovation)
- vi) Participate in community-based real life projects
- vii) Assess the performance of staff and usefulness of programmes
- viii) Serve as ambassadors of the institution in the world of work
- ix) Learn on work independently and as part of a team
- x) Keep time and manage oneself and other people effectively
- xi) Participate in sports, social and guild activities
- xii) Participate in health, safety, environmental and security awareness
- xiii) Practicing leadership roles
- xiv) Demonstrate entrepreneurship skills to enable them start up projects on their own
- xv) Maintain discipline in and outside the college

Roles of Academic Staff

Teachers/lecturers are the main source of information to students
Their roles include among others, to:

- i) Set the tone for a good learning environment
- ii) Prepare schemes of work and lesson plans
- iii) Keep records of attendance and assessment results
- iv) Serve as instructors, lecturers, supervisors and coaches
- v) Plan, design and carry out assessment of learners' performance
- vi) Engage learners in continuous assessments and help them to understand what is expected of them
- vii) Participate in quality assurance and ensure that training and assessments are valid and reliable

- viii) Assess learners' performance
- ix) Contribute to continuing innovation in education
- x) Counsel and guide learners on career and social issues that may affect their studies
- xi) Arrange for and carry out industrial training placement and supervision
- xii) Arrange industrial tours and site visits
- xiii) Prepare learners for project work as well as assess and record learners' progress
- xiv) Guide learners in project design and writing
- xv) Collaborate in interdisciplinary activities
- xvi) Assess effectiveness of the programmes
- xvii) Be ethical role models
- xviii) Carry out research, write papers or publish technical books
- xix) Constantly update themselves on developments and requirement standards for the industry

Roles of Administrative Staff

The college administrative staff coordinate the running of the institution and play various roles in the implementation of programmes. Such roles include among others to:

- i) Keep custody of college property (inventories).
- ii) Plan for the smooth running of the college by mobilising funds and human resources
- iii) Ensure equity and gender equality
- iv) Link the institution with the government, world of work and other stakeholders
- v) Support and facilitate learners' activities
- vi) Admit learners to the institution
- vii) Maintain and uphold the good image of the institution
- viii) Ensure high academic standards of the institution
- ix) Arrange for graduations and regular meetings of alumni
- x) Maintain ethical and moral conduct
- xi) Ensure a safe and conducive learning environment
- xii) Provide learners with adequate materials
- xiii) Allow and facilitate inter-institutional activities
- xiv) Ensure co-curricular management and its implementation
- xv) Appraise staff performance
- xvi) Ensure the security of learners and their property
- xvii) Ensure discipline among staff and learners
- xviii) Recommend for promotion or disciplinary action among staff

Learning Environment

For successful implementation of NDA programmes, an effective learning environment has to be provided. This should include:

- i) Adequate physical infrastructure such as lecture rooms, laboratories, workshops and libraries equipped with relevant resources.
- ii) An electronic learning and teaching environment (ELE) which includes computers, projectors, beamers, printers, photocopiers and the Internet to support teaching and learning processes.
- iii) Materials such as models, audio-visual aids, books, manuals, journals, equipment and any other materials that aid the learning/teaching process.
- iv) Proper healthcare for the students and staff in terms of medical facilities, hygiene and sanitation, proper working and studying environment, good feeding, welfare and security.
- v) Proper motivation and inspiration of staff and learners for them to feel committed to the diploma programme.
- vi) Adequate arrangements for seminars, workshops and exhibitions, as well as sites and industrial visits.
- vii) A platform for learners and staff to air out their views such as representation on governing councils.
- viii) Clean personnel with adequate maintenance of the work facilities.
- ix) Co-curricular activities; these are part of the institution activities that enhance the teaching/learning process. Therefore the institution should ensure that there are adequate sports and recreational facilities for the learners.
- x) An effective students' guild through which their affairs may be channelled and organised.
- xi) Religious and cultural affairs of all learners are well catered for without discrimination.

Co-curricular Activities

Co-curricular activities are part of the institution's activities and they enhance the teaching/ learning process. Therefore the institution should ensure that:

- i) There are adequate sports and recreational facilities
- ii) There is an effective learners' guild through which their affairs may be channelled and organised
- iii) Religious and cultural affairs of all learners are well catered for without discrimination

Programme Structure

NDA programme is based on a semester system. The modules contain sub-modules to be covered in each semester aimed at providing related knowledge, skills and professional attitude towards self reliance.

Summary of the Programme Structure

Below is the summary of the NDA programme module composition:

Year 1 Semester 1

Module Code	Module Name	LH	PH	CH	CU
GBDM 111	Financial Accounting 1	60	30	75	5
GBDM 112	Business Economics	45	30	60	4
GBDM 113	Information and Communication Technology	15	90	60	4
GBDM 114	Business Communication Skills	30	30	45	3
SBDM 115	Business Ethics	30	30	45	3
NDA 116	Project 1	-	120	60	4
Total		180	330	345	23

Year 1 Semester 2

Module Code	Module Name	LH	PH	CH	CU
NDA 121	Financial Accounting 2	60	30	75	5
SBDM 122	Business Law	30	30	45	3
GBDM 123	Entrepreneurship Development	30	60	60	4
GBDM 124	Financial Management	60	30	75	5
SBDM 125	Principles of Management	40	40	60	4
NDA 126	Project 2	-	120	60	4
Total		220	320	380	25

Year 2 Semester 1

Module Code	Module Name	LH	PH	CH	CU
GBDM 211	Business Statistics	30	30	45	3
GBDM 212	Cost and Management Accounting	60	30	75	5
SBDM 213	Principles of Auditing	45	60	75	5
NDA 214	Business Administration	30	30	45	3
NDA 215	Project 3	-	120	60	4
GBDM 216	Internship Training	-	120	60	4
Total		165	390	360	24

Year 2 Semester 2

Module Code	Module Name	LH	PH	CH	CU
NDA 221	Public Sector Accounting	60	30	75	5
NDA 222	Computerised Accounting	45	60	75	5
SBDM 223	Elements of Taxation	40	40	60	4
GBDM 224	Business Kiswahili	20	20	30	2
NDA 225	Research Methods and Proposal Writing	20	50	45	3
NDA 226	Project 4	-	120	60	4
Total		185	320	345	23

N.B: Two practical hours (PH) are equivalent to **one** lecture hour (LH)

Programme Load

The NDA has a programme load of 95 credit units distributed as follows:

Year 1	48
Year 2	<u>47</u>
Total	<u>95</u>

Detailed Module Description: Year 1 Semester 1

GBDM 111: Financial Accounting 1

Credit Units: 05

Duration: 75 Hours

Module Overview

The module introduces learners to basic accounting processes and principles. It is intended to develop learners' understanding of the framework of recordkeeping and enable them to reference accounting standards and apply the generally accepted accounting principles to various practical scenarios in business. It mainly involves recording transactions, preparation of various source documents, books of accounts and simple sets of financial statements.

Learning Outcomes

By the end of this module, the learner should be able to:

- make financial decisions.
- draw up and analyse budgets.
- maintain ledger accounts.
- prepare accurate financial statements.

Competences

The learner:

- distinguishes between book keeping and accounting.
- justifies the importance of accounting.
- describes the branches of accounting.
- identifies the users of accounting information.
- applies the accounting standards, bases, policies and concepts.
- constructs accounting equations.
- describes the accounting cycle.
- identifies business transactions.
- identifies the source documents in business.
- prepares different source documents.
- classifies journals.
- prepares journals from source documents.
- justifies the importance of journals.
- classifies ledgers.
- classifies accounts.
- describes double entry principle.
- prepares ledger accounts using double entry.
- balances the ledger accounts.

- identifies the purpose of a trial balance.
- extracts a trial balance.
- detects and classifies the accounting errors.
- corrects the errors.
- classifies cashbooks.
- prepares different cashbooks.
- prepares a petty cashbook.
- identifies the importance of bank reconciliation.
- identifies the causes of discrepancies.
- adjusts the cashbook.
- reconciles the cashbook and the bank statement.
- makes adjustments for prepayments, accruals, provisions and reserves.
- identifies types of different financial statements.
- prepares income statements.
- prepares a balance sheet.
- identifies the different types of control accounts.
- discusses the purpose of control accounts.
- prepares control accounts.
- discusses the nature of partnership business.
- describes the formation of a partnership.
- prepares the partners' accounts.
- prepares the appropriation account.

Detailed Module Description	Duration
Sub-module 1: Nature and Scope of Financial Accounting <ul style="list-style-type: none"> • Book-keeping and Financial Accounting • Purpose and importance of accounting • Branches of accounting • Users of accounting information • Accounting standards, bases, policies and concepts • Accounting equation • The accounting cycle 	6 hours
Sub-module 2: Business Transactions and Source Documents <ul style="list-style-type: none"> • Types of business transactions • Types of source documents • Preparation of source documents 	4 hours
Sub-module 3: Journals <ul style="list-style-type: none"> • Classification and uses of journals • Preparation of journals • Importance of journals 	6 hours

<p>Sub-module 4: Ledgers and Ledger Accounts</p> <ul style="list-style-type: none"> • Types of ledgers • Uses of ledgers • Classification of accounts • Double entry book-keeping system • Preparation of ledger accounts • Balancing off ledger accounts 	8 hours
<p>Sub-module 5: Trail Balance and Accounting Errors</p> <ul style="list-style-type: none"> • Purpose of a trial balance • Extraction of a trial balance • Errors disclosed by the trial balance • Errors not disclosed by the trial balance • Correcting accounting errors 	8 hours
<p>Sub-module 6: The Cash Books</p> <ul style="list-style-type: none"> • Types of cash books • Recording transactions in the cash books • Balancing off a cash book • Petty cash book and the imprest system 	6 hours
<p>Sub-module 7: Bank Reconciliation</p> <ul style="list-style-type: none"> • Bank statement • Importance of bank reconciliation • Causes of discrepancies between cash book and bank statement balances • Adjusting cash book • Bank reconciliation statements 	6 hours
<p>Sub-module 8: End of Year Adjustments</p> <ul style="list-style-type: none"> • Prepayments • Accruals • Provisions • Reserves • Preparation of adjusted accounts 	7 hours
<p>Sub-module 9: Financial Statements</p> <ul style="list-style-type: none"> • Types of financial statements • Purpose of financial statements • Preparation of financial statements 	8 hours
<p>Sub-module 10: Control Accounts</p> <ul style="list-style-type: none"> • Types of control accounts • Purpose of control accounts • Preparation of control accounts 	4 hours

Sub-module 11: Accounting for Non-trading Organisations <ul style="list-style-type: none"> • Nature and purpose of non-trading organisations • Sources of income for non-trading organisations • Accounts maintained by non-trading organisations 	6 hours
Sub-module 12: Partnership Accounting 1 <ul style="list-style-type: none"> • Nature of Partnership business • Formation of partnership business • Preparation of partners' accounts • Preparation of appropriation account 	6 hours
Suggested Reading Materials Frank wood & Sangster (2009). <i>Business Accounting 1</i> (12 th Ed). London, Pitman Publishers Jennings, A.R. (2008). <i>Financial Accounting</i> (10 th Ed). London, DP Publications Ltd Saleemi, N.A. (2010). <i>Financial Accounting Simplified</i> . London, Champman & Hall Elliott, B. & Elliott, J. (2007). <i>Financial Accounting and Reporting</i> (6 th Ed). London, Financial Times Prentice Hall Stickney, C.P. & Weil, R.L. (2008). <i>Financial Accounting: An Introduction to Concepts, Methods and Uses</i> . Mason, South-Western College	

GBDM 112: Business Economics

Credit Units: 04

Duration: 60 Hours

Module Overview

This module introduces learners to micro and macro economics concepts and practices that develop their skills to analyse, assess, interpret and mitigate economic problems that arise from scarcity and public issues such as unemployment, income inequality, inflation and competition. It covers the basic skills necessary to understand the supply and demand principles of business, production and cost theories, market structures, consumer equilibrium, money and banking functions, national income and trading across borders. These are potential areas applicable to real-life situations in today's global markets for stimulation of self employment.

Learning Outcomes

By the end of this module, the learner should be able to:

- critically analyse the economic problems for business purposes.
- interpret formal analysis in diagrams and provide economic intuition for the results.
- analyse the economic effects of policy changes on business.
- determine how much to save and invest in a business.
- make decisions on what goods or services to provide, how to obtain them, for whom and in what quantities.

Competences

The learner:

- determines the economic scope in which to operate.
- analyses the prevailing economic systems.
- identifies the prevailing economic problems.
- answers the economic questions.
- describes the theory of demand and supply.
- identifies the factors that affect demand and supply.
- draws the demand and supply curves and marks the equilibrium point.
- identifies the price mechanisms.
- analyses customer behaviours.
- relates the utility theories to the prevailing consumer behaviour.
- determines the costs per commodity.
- draws the cost curves.
- analyses the economies and diseconomies of scale.

- describes the characteristics of each market structures.
- analyses the advantages and disadvantages of each market structure.
- identifies stages of production.
- analyses the factors of production.
- draws the production possibility frontier (PPF) curves.
- determines the costs of production.
- determines the location of firms.
- draws the circular flow of income.
- identifies methods of measuring national income.
- computes national income.
- compares national income with standards of living.
- computes price indices.
- identifies good money.
- describes the functions of money.
- distinguishes between central and commercial banks.
- identifies non-banking financial intermediaries and their roles.
- analyses the effects of mobile money services.
- insures the business against catastrophes.
- follows the insurance principles.
- adheres to the insurance policies.
- identifies the types of inflation.
- analyses the causes of inflation.
- analyses the effects of inflation.
- suggests measures to mitigate inflation.
- describes population density.
- identifies causes and effects of population growth.
- computes gross domestic product (GDP) and per capita income.
- identifies controls to population growth and unemployment.
- analyses the importance of international trade.
- uses the terms of trade correctly.
- analyses the restrictions to international trade.
- discusses the importance of foreign aid.
- identifies the need for economic integration.

Detailed Module Description	Duration
Sub-module1: Economic concepts <ul style="list-style-type: none"> • Scope of economics • Economic systems • Fundamental economic problems (scarcity, choice and opportunity cost) • Economic questions 	4 Hours

<p>Sub-module 2: Theory of Demand and Supply</p> <ul style="list-style-type: none"> • Demand theory • Supply theory • Concept of equilibrium • Concept of elasticity • Price mechanism 	6 Hours
<p>Sub-module 3: Utility Functions and Cost Theories</p> <ul style="list-style-type: none"> • Cardinal utility theory • Ordinal utility theory • Fixed, variable and total costs • Long-run and short-run average cost curves • Economies and diseconomies of scale 	6 Hours
<p>Sub-module 4: Market Structures</p> <ul style="list-style-type: none"> • Perfect competition • Monopolistic competition • Monopoly • Oligopoly 	8 Hours
<p>Sub-module 5: Production Theory</p> <ul style="list-style-type: none"> • Stages of production • Factors of production • Production Possibility Frontier (PPF) • Costs of production • Location of a firm 	4 Hours
<p>Sub-module 6: National Income</p> <ul style="list-style-type: none"> • Circular flow of income • Measuring National Income • National Income and standards of living • Computation of price indices • Uses of National income figures 	6 Hours
<p>Sub-module 7: Money and Banking</p> <ul style="list-style-type: none"> • Characteristics of money • Functions of money • Central and commercial banks • Non-banking financial intermediaries and their functions • Mobile Money and its effects on the banking industry • Mobile Money services 	6 Hours

Sub-module 8: Insurance <ul style="list-style-type: none"> • Insurance policies • Importance of insurance • Challenges of insurance 	4 Hours
Sub-module 9: Inflation <ul style="list-style-type: none"> • Types of inflation • Causes of inflation • Effects of inflation • Controlling inflation 	4 Hours
Sub-module 10: Population and Unemployment <ul style="list-style-type: none"> • Population density • Causes and effects of population growth • GDP and per capita income • Causes of unemployment • Effects of unemployment • Control of unemployment 	6 Hours
Sub-module 11: International Trade and Economic Integration <ul style="list-style-type: none"> • Terms used in international trade • Importance of international trade • Restrictions to international trade • Foreign aid • Purpose of economic integration • Forms of economic integration • Limitations of international trade and economic integration 	6 Hours
Suggested Reading Materials <p>Harvey, J. (1997). <i>Modern Economics</i>. London, MacMillan Education Publishers</p> <p>Koutsoyiannis, A. (1979). <i>Modern Micro Economics</i> (2nd Ed). New Delhi, MacMillan Education Ltd</p> <p>Lipsey, G. R. (1999). <i>Introduction to Positive Economics</i> (12th Ed). Boston, The Addison-Wesley Publishers</p> <p>Saleemi, N.A. (1991) <i>Economics Simplified</i>. Northampton, Edward Elgar Publishing Ltd</p> <p>Ssentamu, J. D. (2010). <i>Basic Economics for East Africa: Concepts, Analysis and Applications</i>. Kampala, Fountain Publishers</p>	

GBDM 113: Information and Communication Technology (ICT)

Credit Unit: 04

Duration: 60 Hours

Module Overview

This module provides learners with basic knowledge and skills to familiarise themselves with the use and working of computers using different, modern Information Communication Technologies. They will acquire hands-on experience in Microsoft office applications such as; Word processing, Spreadsheet, Database Publication and use internet resources; that will enable them to digitally access, process, store and disseminate information.

Learning Outcomes

By the end of this module, the learner should be able to:

- collect, process, store and output business information using Microsoft Office applications.
- model and design documents with the help of software applications.
- demonstrate significant communication skills in using internet resources.

Competences

The learner:

- distinguishes between data and information.
- makes use of different types of information.
- describes the qualities of good information.
- processes data using different methods.
- operates the management information systems.
- classifies computers according to their different categories.
- describes the characteristics of good computers.
- operates the computer hardware devices.
- uses software applications to process data.
- uses uninterrupted power supply (ups) to provide consistent power supply to computer
- purchases a computer after analysing its quality
- identifies the threats and risks to computers
- sets strategies to protect computer against threats and risks
- starts a computer
- processes data using ms word
- opens a new word document and enters data in it
- selects the text formats

- inserts text tables, pictures, symbols, page numbers and headers or footers
- merges different mails
- determines the page layout
- creates automatic table of content with ms word
- saves data on a fixed and portable media
- generates an information hardcopy
- creates a spreadsheet in excel
- records text in a worksheet
- sets the page layout in excel
- formats the worksheet cells
- computes data using built in functions
- applies the excel tools
- sorts and filters data
- inserts renames and deletes a spreadsheet
- draws charts and graphs
- generates a hard copy of a spreadsheet
- opens a Microsoft access form
- creates a database form on a fixed and portable media
- records data using database objects
- creates relationships to link table objects
- updates databases
- opens a Microsoft publisher window
- designs different publication documents
- generates publication hardcopies
- analyses the different types of networks
- describes the commonly used internet terminologies
- connects to internet
- creates a valid e-mail account
- transacts business on-line

Detailed Module Description	Duration
Sub-Module 1: Data and Information <ul style="list-style-type: none"> • Distinction between data & information • Types of information (text, pictures, video, audio) • Qualities of good information • Data processing methods (manual, mechanical, electronic) • Management information system 	4 Hours
Sub-Module 2: Computer Systems <ul style="list-style-type: none"> • Classification of computers by size (mainframe, personal, handheld computers) 	6 Hours

<ul style="list-style-type: none"> • Characteristics of a good computer • Computer hardware: <ul style="list-style-type: none"> - Input devices (keyboard, mouse, barcodes) - Process devices (system unit) - Output devices (monitor, speakers, printers) - Storage components (fixed and portable devices) - Communication devices (modem, cables, wireless connectors) • Computer software: <ul style="list-style-type: none"> - Classification (system and application software) - Operating system software • Power backup (UPS) 	
<p>Sub-Module 3: Computer handling and Maintenance</p> <ul style="list-style-type: none"> • Factors to consider when buying a computer • Threats and risks to computers • Caring for a computer 	<p>4 Hours</p>
<p>Sub-Module 4: Word Processing</p> <ul style="list-style-type: none"> • Booting a computer • Loading Microsoft Word • Entering text in a new Word document • Formatting text (font: colour, bold, size, alignment, line spacing, drop caps, word art) • Inserting (pictures, tables, symbols, page numbers, footers, headers, footnotes/end notes) • Mail merge • Page layout (paper orientation, margins) • Automatic table of contents • Saving (on a fixed and portable storage media) • Printing 	<p>10 Hours</p>
<p>Sub-Module 5: Microsoft Excel/ Spreadsheet</p> <ul style="list-style-type: none"> • Loading Microsoft Excel • Entering text/numbers in a worksheet • Formatting cells (currency, borders, commas, decimal places, alignment, merging cells, text direction) • Data computation (Auto Sum, Average, Max, Min, Count, If command) • Data sorting and filtering • Inserting, renaming and deleting a worksheet • Creating charts & graphs • Page layout (margins and paper orientation) 	<p>10 Hours</p>

<ul style="list-style-type: none"> • Printing a spreadsheet 	
<p>Sub-Module 6: Microsoft Access /Database</p> <ul style="list-style-type: none"> • Loading Microsoft Access • Creating a database (on desktop, Hard disk, flash disk, compact disk) • Capturing records using database objects: <ul style="list-style-type: none"> - Tables (types, field sizes, field format, primary and foreign keys) - Forms (types of database forms) - Queries (for computation) - Reports (portrait, landscape, display all, selected fields) • Creating relationships • Updating databases 	<p>8 Hours</p>
<p>Sub-Module 7: Publications</p> <ul style="list-style-type: none"> • Loading Microsoft Publisher • Designing publication documents: <ul style="list-style-type: none"> - Calendars - Business cards (wedding, birthday, success, seasonal greeting) - Certificates - Brochures & flyers - Receipts • Printing publication documents 	<p>12 Hours</p>
<p>Sub-Module 8 : Networks and Internet</p> <ul style="list-style-type: none"> • Types of networks (LAN and WAN) • Internet terminologies <ul style="list-style-type: none"> - WWW (World Wide Web) - Website & Web browsers - HTTP (Hyper Text Transfer Protocol) - ISP (Internet service provider) • Connecting to the Internet • Creating e-mail account • Internet application: <ul style="list-style-type: none"> - E-commerce - E-banking - E-learning 	<p>6 Hours</p>
<p>Suggested Reading Materials</p> <p>Anderson, R.G. (1993). <i>Data Processing, Vol 2: Information Systems and Technology</i>. London, British Library</p>	

Barnett, (1996). *Management Strategy and Informational Technology*. London, International Thomas Business Press

Brandley, A. (2012). *Complete Networking*. California, University of California Press

Clifton, H. D. and Sutclihffe, A.G. (1999). *Business Information Systems*, (5th Ed). New Jersey Prentice Hall

Comer, D.E. (2008). *Computer Networks and Internets*, (5th Ed). New Delhi, Addison-Wesley

Mikre, F. (2011). *Role of Information Communication Technology in Education: Journal of Education and Sciences*. Addis Ababa, MacMillan

GBDM 114: Business Communication Skills	
Credit Units : 03 Duration: 45 Hours	
Module Overview The ability to communicate appropriately is an essential skill for any business to prosper. The module is therefore intended to equip learners with practical skills and knowledge to prepare and present coherent speeches, read, write and listen to others.	
Learning Outcome By the end of this module, the learner should be able to communicate effectively with other business stakeholders.	
Competences The learner: <ul style="list-style-type: none"> • analyses the purpose of communication. • describes the means of communication. • applies the principles of communication. • discusses the different forms of communication. • draws the communication process. • identifies barriers to effective communication. • controls the barriers to effective communication. • writes business correspondences. • writes reports. • prepares memos. • presents public speeches. • organises meetings. • negotiates for better business terms. • applies non-verbal communication skills to express feelings. • correctly interprets the non-verbal communication made by others. • analyses the advantages and disadvantages of non-verbal communication. • listens effectively. • justifies the importance of effective listening. • identifies the causes of poor listening skills. 	
Detailed Module Description	Duration
Sub-module 1: Nature and Scope of Communication <ul style="list-style-type: none"> • Purpose of communication • Means of communication • Principles of communication 	6 hours

<ul style="list-style-type: none"> • Forms of communication 	
<p>Sub-module 2: Communication Process</p> <ul style="list-style-type: none"> • Elements of communication process (communication modal) • Barriers to effective communication • Overcoming barriers to effective communication 	4 hours
<p>Sub-module3: Written Communication</p> <ul style="list-style-type: none"> • Business letters (inquiry, order, acknowledgement, complaint, applications) • Memos • Notices • Reports (field reports, progressive reports, accountability reports) 	12 hours
<p>Sub-module 4: Oral/Verbal Communication</p> <ul style="list-style-type: none"> • Public speeches • Meetings • Negotiations 	10 hours
<p>Sub-module 5: Non-verbal Communication</p> <ul style="list-style-type: none"> • Methods of non-verbal communication (body language, facial expressions, eye contacts, gestures, postures, proximity, physical appearance) • Advantages and disadvantages of non-verbal communication 	9 hours
<p>Sub- module 6: Listening</p> <ul style="list-style-type: none"> • Effective listening • Importance of listening • Causes of poor listening 	4 hours
<p>Suggested Reading Materials</p> <p>Chester, L.W. & Vanneman, E. (1983). <i>Business Communications</i>. London, Edward Arnold</p> <p>Komunda, B.M. (2005). <i>Business Communication Skills</i> (2nd Ed). Kampala, Mukono Printing and Publishing Company</p> <p>Wardrope, W.J. & Bayless, M. L. (2009). <i>Oral Business Communication; Instructions in Business Schools: Journal of Education for Business</i>. Florida, Pearson's Publishing</p>	

SBDM 115: Business Ethics

Credit Units: 03

Duration: 45 Hours

Module Overview

The nature and work of accountants requires a high level of ethics. Business stakeholders rely heavily on the financial statements to make informed decisions about investment. The module therefore provides learners with moral principles and behaviours to perform their duties professionally. It reinforces their ethical values and inspires them to prevent others from making unethical decisions.

Learning Outcomes

By the end of this module, the learner should be able to:

- develop a sense of moral obligation.
- adhere to the generally accepted accounting principles
- exhibit moral behaviour when conducting business.

Competences

The learner:

- exhibits the business ethical code of conduct.
- complies with the accounting ethical policies.
- discusses the importance of business ethics.
- applies the ethical principles in organisational work.
- exhibits a professional code of conduct when working.
- guards against unethical dealings.
- observes the corporate social responsibility.
- avoids corporate crime.
- evaluates the ethical issues in business.
- exercises high ethical standards of leadership.
- resolves ethical conflicts and dilemmas.
- makes business decisions ethically.
- exercises social responsibility.
- creates an ethical corporate culture.
- accounts for the finances in their possession.
- avoids accounting misdeeds.
- keeps confidential information secret.
- exercises confidentiality.
- analyses the causes of fraud.
- practises the generally accepted accounting principles.
- evaluates the implications of ethical accounting practices.

<ul style="list-style-type: none"> • watches out for unethical behaviour. • mitigates conflict of interest in business. • controls organisational violence. • analyses the consequences of unethical behaviour. • sets up strategies to end unethical behaviour in case it occurs. • assesses and investigates the information from whistle blowers. • sets up criteria for whistle blowing. • analyses the risks of whistle blowing. 	
Detailed Module Description	Duration
<p>Sub-module 1: Concepts of Business Ethics</p> <ul style="list-style-type: none"> • Ethical code • Ethical policies • Rules-based ethics • Role of ethics in business success 	6 hours
<p>Sub-module 2: Organisational Ethics</p> <ul style="list-style-type: none"> • Ethical principles • Professional ethics • Ethical safeguards • Corporate social responsibility • Corporate crime 	10 hours
<p>Sub-module 3: Managerial Ethics</p> <ul style="list-style-type: none"> • Ethical issues in business • Ethical leadership • Ethical conflicts and dilemmas • Ethical decision-making • Social responsibility • Corporate governance 	8 hours
<p>Sub-module 4: Accounting Ethics</p> <ul style="list-style-type: none"> • Finance ethics • Accounting scandals • Confidential information • Causes of fraud • Generally accepted accounting principles (GAAP) • Ethical implications 	10 hours
<p>Sub-module 5: Unethical Behaviour</p> <ul style="list-style-type: none"> • Recognising unethical behaviour • Corruption • Money laundering 	7 hours

<ul style="list-style-type: none"> • Conflict of interest • Organisational violence • Consequences of unethical behaviour • Ending unethical behaviour 	
<p>Sub-module 6: Whistle Blowing</p> <ul style="list-style-type: none"> • Concept of whistle blowing • Whistle blowing criteria • Risks of whistle blowing 	4 hours
<p>Suggested Reading Materials</p> <p>Beer, L.A. (2010). <i>A Strategic and Tactical Approach to Global Business Ethics</i>. New York, Business Expert Press</p> <p>Bevan, D. (2008). <i>Philosophy: A General Theory Approach and Emergence of Convenient and Inconvenient Ethics</i>. Boston, M. Painter</p> <p>Driscoll, D.M. (2002). <i>Ethics Matters: How to Implement Values-driven Management</i>. Bentley College</p> <p>Duska, R.F., (2007). <i>Contemporary Reflections on Business Ethics, Vol 23</i>. Boston, Springer</p> <p>Halbert, T. & Ingulli, E. (2003). <i>Law and Ethics in Business Environment (4th Ed)</i>. New York, South-Western Publishing Company</p> <p>Stanwick, P. (2013). <i>Understanding Business Ethic, (2nd Ed)</i>. Auburn, Auburn University Printing and Publication</p>	

<p>NDA 116: Project Level 1</p> <p>Credit Units: 04 Duration: 60 Hours</p>	
<p>Project Identification and Planning</p>	
<p>Module Overview</p> <p>The module introduces learners to real-life work activities which sparks creativity and develops their business service skills in accounting context.</p>	
<p>Learning Outcome</p> <p>By the end of this module, the learner should be able to be an independent planner, critical thinker and lifelong innovator; capable of setting up and manning own projects.</p>	
<p>Competences</p> <p>The learner:</p> <ul style="list-style-type: none"> • carries out a feasibility study. • determines the initial capital required. • draws the budget. 	
Content	Duration
<ul style="list-style-type: none"> • Environmental analysis • Project identification • Feasibility study • Capital estimation • Budgeting 	60 Hours
<p>Proposed Projects</p> <ul style="list-style-type: none"> • Running a canteen • Hawking merchandise • Mobile money outlets • Dealing in stationery • Jewelleries • Cosmetics • Fish mongering • Food kiosks • Vending in clothes/shoes/bags <p>A learner may select one of these projects or identify any other of his/her own choice to run during the course.</p>	

Suggested Reading Materials

Harold, K. (2010). *Project Management: A Practical Planning and Implementation Guide*. Nairobi, CBPS Publisher & Distributors

Jason, W. (2006). *The Project Management Life Cycle: A Complete Step by Step Methodology for Initiating, Planning, Executing and Closing a Project Successfully*, New York, McGraw Hill Publishing Company Ltd

Kerzner, H. (2002). *Project Management: A System Approach to Planning, Scheduling & Controlling* (2nd Ed). California, CBP Publishing Company

Lewis, J.P. (2004). *Project Planning Schedule and Control: A Hands-on Guide to Bringing Projects in on Time and on Budget*. New Delhi, New Age International (P) Limited Publishers

Detailed Module Description: Year 1 Semester 2

NDA 121: Financial Accounting 2

Credit Units: 05

Duration: 75 Hours

Module Overview

This module is designed for learners who can study two accounting courses in their programme. It provides an in-depth knowledge and practical skills to prepare, analyse and interpret financial statements and the concepts underlying those statements. It explores records relating to specialised accounts, manufacturing firms, companies, branches and departments, incomplete records, cash flow statements and ratios.

Learning Outcomes

By the end of this module, the learner should be able to:

- analyse the cash inflows and outflows of the business.
- incorporate the effects of share issues into the financial statements of a company.
- prepare timely financial reports for ideal decision making.

Competences

The learner:

- distinguishes between joint venture and partnership.
- justifies the purpose of joint venture business.
- prepares joint venture accounts.
- identifies the features of hire purchase business.
- analyses the importance of hire purchase.
- prepares hire purchase accounts.
- identifies the parties involved in consignment business.
- evaluates the purpose of consignment business.
- prepares the different accounts for the consignment business.
- prepares revaluation accounts.
- makes realisation accounts for a partnership.
- describes the dissolution.
- analyses the costs incurred during manufacturing.
- classifies the stocks of a manufacturing firm.
- prepares the manufacturing accounts.
- discusses the types of companies.
- describes how companies are formed.
- identifies the sources of capital for company.
- discusses the types of shares.

<ul style="list-style-type: none"> • prepares accounts involved in raising company capital. • describes the different types of branches. • justifies the purpose of accounting for each branch. • prepares branch accounts. • analyses the benefits and limitations of business branches. • differentiates between departmental accounts and branch accounts. • justifies the importance of accounting for departments. • prepares departmental accounts. • identifies the causes of incomplete records. • converts single entry into double entry. • prepares financial statements using incomplete records. • analyses the purpose of cash flow statements. • identifies the cash inflows and outflows of a business. • constructs the cash flow statement. • identifies the types of ratios. • computes the different ratios. • analyses the ratio results. 	
Detailed Module Description	Duration
Sub-module I: Joint Venture Accounts <ul style="list-style-type: none"> • Distinction between joint venture business and partnership • Purpose of joint venture business • Preparation of Joint venture accounts 	4 Hours
Sub-module 2: Hire Purchase Accounts <ul style="list-style-type: none"> • Features of hire purchase business • Importance of hire purchase • Preparation of Hire purchase accounts 	4 Hours
Sub-module 3: Consignment Accounts <ul style="list-style-type: none"> • Parties involved in consignment business • Purpose of consignment business • Consignor and consignee accounts 	4 Hours
Sub-module 4: Partnership Accounting 2 <ul style="list-style-type: none"> • Revaluation accounts • Realisation accounts • Dissolution of partnership business 	8 Hours
Sub-module 5: Manufacturing Accounts <ul style="list-style-type: none"> • Costs of a manufacturing firm • Stocks of a manufacturing firm • Accounts of a manufacturing firm 	8 Hours
Sub-module 6: Company Accounts <ul style="list-style-type: none"> • Types of companies • Formation of companies 	10 Hours

<ul style="list-style-type: none"> • Raising company capital • Types of shares • Issue of shares and debentures • Dividends and interests • Redemption of debentures • Preparation of final accounts for a company 	
<p>Sub- module 7: Branch Accounts</p> <ul style="list-style-type: none"> • Types of branches (inland, foreign, dependent and independent branches) • Purpose of branch accounting • Preparation of branch accounts • Benefits and limitations of branches 	6 Hours
<p>Sub-module 8: Departmental Accounts</p> <ul style="list-style-type: none"> • Distinction between departmental and branch accounts • Importance of departmental accounting • Preparation of departmental accounts 	6 Hours
<p>Sub-module 9: Single Entry and Incomplete Records</p> <ul style="list-style-type: none"> • Causes of incomplete records • Converting single entry into double entry records • Preparation of financial statements from incomplete records 	10 Hours
<p>Sub- module 10: Cash Flow Statements</p> <ul style="list-style-type: none"> • Purpose of cash flow statements • Cash inflow and outflow • Construction of Cash flow statements (direct and indirect methods) 	7 Hours
<p>Sub-module 11: Ratio Analysis</p> <ul style="list-style-type: none"> • Types of accounting ratios (liquidity, profitability, efficiency, gearing and market ratios) • Computation of ratios • Analysis of ratios 	8 Hours
<p>Suggested Reading Materials</p> <p>Elliott, B. & Elliott, J. (2007). <i>Financial Accounting & Reporting</i> (6th Ed). London, Financial Times Prentice Hall</p> <p>Frank wood and Sangster, (2009). <i>Business Accounting 2</i> (12th Ed). London, Pitman Publishing</p> <p>Saleemi, A, N. (2005). <i>Simplified Accounting</i>. (5th Ed). Nairobi, Saleemi Publications</p>	

SBDM 122: Business Law

Credit Units: 03

Duration: 45 Hours

Module Overview

People in business need to operate their businesses legally within the law. The module therefore introduces learners to legal aspects of trade at different levels of business. It provides learners with knowledge about the court systems and their jurisdictions, terms of agreements in trade and how to settle commercial disputes. The module is quite ideal for learners who are planning careers in business areas including accounting, business management, marketing, banking and finance, international trade and industrial relations.

Learning Outcomes

By the end of this module, the learner should be able to:

- apply the legal principles to business problems.
- form business contracts.
- write legal agreements.
- operate business within the legal framework.

Competences

The learner:

- justifies the purpose of law.
- classifies the laws in Uganda.
- identifies sources of law in Uganda.
- draws the structure of courts in Uganda.
- defines each court's jurisdiction and powers.
- illustrates the legal procedures followed in handling business issues.
- identifies the legal persons.
- describes the capacities of legal persons to contract.
- analyses the capacity of unincorporated bodies to contract.
- distinguishes between nationality and domicile.
- classifies the contracts.
- justifies the essentials of a valid contract.
- determines the terms of a contract.
- determines the exclusion clauses for the business.
- analyses the vitiating elements to the contract.
- seeks remedies when a contract is breached.
- selects the method for solving disputes.
- follows the right procedures to resolve disputes.

<ul style="list-style-type: none"> • tries to solve disputes without going to court. • describes the different types of agents. • creates agency relationship. • executes the duties of a principal / agent. • determines when to terminate agency relationship. • analyses the different types of companies. • describes the procedure for forming a company. • analyses the consequences of incorporating a company. • manages the activities of a company . • follows the right procedure in winding up a company. • analyses the ownership of the goods sold. • passes on the title in goods to the buyer. • observes the Nemo-dat rule in sale of goods. • sells/buys goods in accordance to the Sale of Goods Act (SOGA) . 	
Detailed Module Description	Duration
<p>Sub-module 1: Nature and Scope of Business Law</p> <ul style="list-style-type: none"> • Purpose of law • Classification of law • Sources of law 	4 Hours
<p>Sub-module 2: Court Systems in Uganda</p> <ul style="list-style-type: none"> • Structure of courts in Uganda • Jurisdictions and powers of courts • Legal procedures in Uganda 	4 Hours
<p>Sub-module 3: Law of Persons</p> <ul style="list-style-type: none"> • Legal persons • Capacity of persons to enter into legal relations: <ul style="list-style-type: none"> - Minors - Married women - Persons of unsound mind • Unincorporated bodies (sole proprietorship, partnership, associations) • Citizenship/nationality and domicile 	6 Hours
<p>Sub-module 4: Law of Contract</p> <ul style="list-style-type: none"> • Classification of contracts (Void, Voidable, Valid, Special, Simple) • Contractual terms • Essentials of a valid contract • Privity of a contract • Exclusion /exemption clauses 	10 Hours

<ul style="list-style-type: none"> • Vitiating elements (mistake, misrepresentation, undue influence, duress) • Breach of contract • Remedies for breach of contract • Discharge of a contract 	
Sub-module 5: Dispute Resolution <ul style="list-style-type: none"> • Methods of dispute resolution • Procedure of dispute resolution • Alternative dispute resolution 	4 Hours
Sub-module 6: Law of Agency <ul style="list-style-type: none"> • Types of agents • Creation of agency • Duties and rights of the agent and the principal • Termination of agency 	3 Hours
Sub-module 7: Company Law <ul style="list-style-type: none"> • Types of companies • Formation of a company • Consequences of incorporation • Lifting the veil of incorporation • Management of a company • Winding up a company 	8 Hours
Sub-module 8: Law of Sale of Goods <ul style="list-style-type: none"> • Ownership of goods • Passing of title by a non-owner of goods • Concept of Nemo-dat rule • Seller or buyer in possession of goods after sale 	6 Hours
Suggested Reading Materials Abbot, K. A. (1998). <i>Company Law</i> . London, D.P Publications Ltd Bakibinga, D. (2006). <i>Law of Contracts in Uganda</i> . Kampala, Professional Publisher and Consultants Ltd Companies Act 2006 Sale of Goods Act 1979 Tay, E.Y., (2012). <i>Practical Guide to Business Law</i> . Singapore, Word press The constitution of the Republic of Uganda, 1995.	

GBDM 123: Entrepreneurship Development

Credit Units: 04

Duration: 60 Hours

Module Overview

The module equips learners with ability, knowledge and innovative skills to take opportunities by manipulating the natural and man-made resources into business. It covers units concerning creativity and innovation, planning and managing a business, entrepreneurial ethics and financial literacy. This coverage positively impacts a learner by developing a career attitude towards entrepreneurship as a means of making a living.

Learning Outcomes

By the end of this module, the learner should be able to:

- generate viable business ideas.
- translate problems into opportunities.
- take calculated risks and initiative to transform opportunities into business situations.
- start up and manage a business.
- design unique and attractive products/services to manage competition.

Competences

The learner:

- analyses the concepts of entrepreneurship.
- identifies the qualities of a good entrepreneur.
- identifies entrepreneurial traits.
- describes the entrepreneurship process and development programme.
- distinguishes between creativity and innovation.
- identifies the characteristics of a creative person.
- describes the types and causes of innovation.
- generates ideal business ideas.
- mitigates the barriers to creative thinking.
- identifies business opportunities.
- determines the form of business to operate.
- sets up a business..
- analyses causes for business success/failure.
- draws a structure of the business plan.
- describes the components of a business plan.
- determines the nature of business to start-up.
- analyses the role of government in entrepreneurship.
- manages business in a changing environment.

<ul style="list-style-type: none"> • identifies business functions. • scans business environment . • applies management functions and techniques to run business. • analyses the social responsibilities of an entrepreneur . • justifies the challenges faced by entrepreneurs. • observes the ethics and laws governing entrepreneurs. • sets up ethical strategies for running the enterprise. • exhibits entrepreneurial leadership style. • distinguishes between entrepreneur and intrapreneur. • justifies the role of an entrepreneur in the success of an organisation. • discusses the dangers of entrepreneurial control in the organisation. • plans the finances for entrepreneurial growth. • identifies financial providers. • keeps proper financial records. • scans the environment for business opportunities. • provides for risks. 	
Detailed Module Description	Duration
Sub-module 1: Concepts of Entrepreneurship <ul style="list-style-type: none"> • Entrepreneur and Entrepreneurship • Characteristics/qualities of an entrepreneur • Types of an entrepreneur • Entrepreneurial traits • Entrepreneurial process • Entrepreneurship development 	4 Hours
Sub-module 2: Creativity and Innovation <ul style="list-style-type: none"> • Distinction between creativity and innovation • Characteristics of a creative person • Types of innovation • Causes of innovation • Sources of business ideas • Enhancing creative thinking • Barriers to creative thinking 	8 Hours
Sub-module 3: Business Opportunities <ul style="list-style-type: none"> • Identification and screening of business opportunities • Forms of business ownership • Establishment and ownership of a business • Reasons for success /failure of businesses 	8 Hours
Sub-module 4: Planning a Business <ul style="list-style-type: none"> • Structure of a business plan • Components of a business plan (operational, marketing and financial plans) 	10 Hours

<ul style="list-style-type: none"> • Nature of businesses • Government role in entrepreneurship 	
<p>Sub-module 5: Managing a Business</p> <ul style="list-style-type: none"> • Management functions and techniques • Business functions • Managing business environment • Managing business risks • Sustaining competitiveness • Leadership, power and motivation in the entrepreneurial venture 	8 Hours
<p>Sub-module 6: Social and Entrepreneurial Ethics</p> <ul style="list-style-type: none"> • Social responsibilities of an entrepreneur • Social entrepreneurship challenges • Ethics and business decisions • Ethics and laws governing entrepreneurs • Establishing a strategy for an ethical enterprise • Ethical leadership by entrepreneurs 	8 Hours
<p>Sub-module 7: Changing Role of an Entrepreneur</p> <ul style="list-style-type: none"> • Distinction between entrepreneur and intrapreneur • Role of an entrepreneur in the success of an organisation • Dangers of entrepreneurial control in a mature organisation • Succession in the entrepreneurial business 	6 Hours
<ul style="list-style-type: none"> • Sub-module 8: Financial Literacy for Entrepreneurial Growth and Development • Financial planning • Financial service providers • Loans, savings, and investments • Environmental scanning • Risk management • Action plan 	8 Hours
<p>Suggested Reading Materials</p> <p>Brychan, T., Miller, C. & Lyndon, M. (2011). <i>Innovation and Small Businesses, Vol.1</i>. London, Book Boon Publishers</p> <p>Greg, B. (2006). <i>Six Sigma for Small Business</i>. Texas, Entrepreneur Press</p> <p>Jeanne, H. (2007). <i>Principles of Entrepreneurship</i>: New York, Department of State Publishers</p> <p>Srivastava, S.B.; (2001). <i>A Practical Guide to Industrial Entrepreneurs</i>. New Delhi, Sultan Chand & Sons</p> <p>Timmons, J. A. & Spinelli, S. (2003). <i>New Venture Creation and Entrepreneurship for the 21st Century (6th Ed)</i>. Boston, McGraw- Hill</p> <p>Wickham, P. A. (2004). <i>Strategic Entrepreneurship (3rd Ed)</i>. London, Pitman Publishing</p>	

GBDM 124: Financial Management

Credit Units: 05

Duration: 75 Hours

Module Overview

The module provides learners with skills to value business operations using financial analysis techniques. It involves careful investment decision-making and proper allocation of capital in order to enable spending to move towards creating wealth.

Learning Outcomes

By the end of this module, the learner should be able to:

- make investment decisions.
- procure funds to carryout business activities.
- collect business revenues and disburse expenses.
- create and interpret the cash-flow statements.
- evaluate business performance.

Competences

The learner:

- describes the role of finance function.
- analyses the functions of a financial manager.
- justifies the importance of financial management.
- justifies the concept of time preference of money.
- computes the time values of money.
- determines the annuities on investment.
- computes the sinking fund.
- determines the sources of business financing.
- identifies a capital market for long-term investment.
- measures the gearing level of a firm.
- selects the composition of the capital structure.
- analyses the purpose of making investment decisions.
- evaluates business risks and prepares for uncertainties.
- carries out investment appraisals.
- identifies the elements of working capital.
- determines the amount of working capital for the business.
- maintains the desired levels of inflows and outflows to avoid overtrading.
- controls overtrading and overcapitalisation.
- analyses the purpose of public finance.
- identifies sources of government revenue.
- identifies government expenditures.

<ul style="list-style-type: none"> • prepares budgets. • plans for long-term investment. • selects the method of costing capital. • computes the cost of equity. • calculates the cost of preference shares. • evaluates the cost of borrowed capital. • determines the policy to apply to payout dividends. • identifies the types of dividends to be paid out. • calculates the dividend payments. • determines the method of paying dividends. • justifies the purpose of analysing financial statements. • computes financial ratios. • identifies the benefits and limitations of ratio analysis. 	
Detailed Module Description	Duration
Sub-module 1: Concept of Financial Management <ul style="list-style-type: none"> • Role of finance function • Functions of a financial manager • Importance of financial management 	4 Hours
Sub-module 2: Time Value of Money <ul style="list-style-type: none"> • Time preference for money • Compound value • Present value • Future value • Annuities • Sinking fund 	10 Hours
Sub-module 3: Sources of Business Finance <ul style="list-style-type: none"> • Short term sources • Long term sources • Capital markets (primary market, secondary market) 	6Hours
Sub-module 4: Capital Structure <ul style="list-style-type: none"> • Gearing/leverage • Capitalisation • Capital structure decisions 	6 Hours
Sub-module 5: Investment Decisions <ul style="list-style-type: none"> • Purpose of investment decisions • Risks, uncertainty and return • Investment appraisal 	8 Hours
Sub-module 6: Working Capital Management <ul style="list-style-type: none"> • Elements of working capital • Determinants of working capital • Management of working capital 	8 Hours

<ul style="list-style-type: none"> • Overtrading and overcapitalisation 	
Sub-module 7: Public Finance <ul style="list-style-type: none"> • Purpose of public finance • Sources of government revenue • Government expenditure • Preparation of government budgets 	8 Hours
Sub-module 8: Capital Evaluation <ul style="list-style-type: none"> • Capital budgeting • Methods of costing capital (historical, marginal and weighted cost of capital) • Cost of equity • Cost of preference shares • Cost of debt 	8 Hours
Sub-module 9: Dividends <ul style="list-style-type: none"> • Dividend policy • Types of dividends • Computation of dividends • Modes of paying dividends 	7 Hours
Sub-module 10: Financial Analysis <ul style="list-style-type: none"> • Purpose of financial analysis • Computation of financial ratios: <ul style="list-style-type: none"> - Liquidity ratios - Profitability ratios - Efficiency ratios - Gearing ratios - Market ratios • Benefits and limitations of ratio analysis 	10 Hours
Suggested Reading Materials <p>Campsey, B.J. and Bringham, E. D. (1995). <i>Introduction to Financial Management</i>. Illinois, Dryden Publishers</p> <p>Campsey, B. J. (2011). <i>Introduction to Financial Management (4th Ed)</i>. Florida, Harcourt Publishers</p> <p>Kakuru, J. (2008). <i>Fundamentals of Financial Management</i>, Revised Edition. Kampala, The Business Publishing Group</p> <p>Maheshwari, S.N. (2004). <i>Financial Management Principles and Practice</i>, 9th Edition. New Delhi, Sultan Chand & Sons Ltd</p>	

SBDM 125: Principles of Management

Credit Units: 04

Duration: 60 Hours

Module Overview

The module equips learners with management skills and practices; emphasising on functions of planning, organising, leading, and controlling. It aims at introducing learners to the fundamental principles of working with and through other people by coordinating activities in order to accomplish set goals.

Learning Outcomes

By the end of this module the learner should be able to:

- monitor business progress.
- coordinate and integrate work activities so that they are completed efficiently and effectively.
- inspire and motivate others to work hard to achieve the set goals.

Competences

The learner:

- analyses the purpose of managing.
- exhibits the qualities of a good manager.
- carries out the management functions effectively.
- performs the roles of a manager.
- applies different management theories to manage organisational functions.
- exhibits the different types of management skills.
- justifies the purpose of planning.
- plans how to run the organisation.
- describes principles and procedures of planning.
- identifies benefits and limitations of planning.
- justifies the purpose of organising.
- describes the principles of organising.
- identifies the types of organisations.
- draws the organisational structures.
- delegates responsibilities to involve others in management activities.
- plans for the human resource.
- describes the recruitment procedure.
- analyses the job requirements.
- determines disciplinary procedures.
- designs the motivational and disciplinary measures.

<ul style="list-style-type: none"> • identifies the challenges of staffing. • analyses the purpose of leading. • describes the leadership styles. • exhibits the qualities of a good leader. • applies the classical theories of leadership. • encourages teamwork. • justifies the purpose of controlling. • describes the control process. • analyses the principles of controlling. • determines the control techniques to apply. 	
Detailed Module Description	Duration
Sub-module 1: Nature and Scope of Management <ul style="list-style-type: none"> • Purpose of management • Characteristics of good management • Management functions • Roles of a manager 	4 Hours
Sub-module 2: Management Theories <ul style="list-style-type: none"> • Classical theory • Behavioural theory • Emerging theories 	8 Hours
Sub-module 3: Types of Management <ul style="list-style-type: none"> • Management by objectives • Management by walking around • Results oriented management 	6 Hours
Sub-module 4: Planning <ul style="list-style-type: none"> • Purpose of planning • Types of plans • Principles of effective planning • Planning procedure • Benefits and limitations of planning 	8 Hours
Sub-module 5: Organising <ul style="list-style-type: none"> • Purpose of organising • Principles of organising • Types of organisations • Organising procedure • Organisational structure • Authority, power and responsibility • Delegation 	8 Hours

<p>Sub-module 6: Staffing</p> <ul style="list-style-type: none"> • Human resource planning • Procedure of staffing (recruiting and selection, induction, placement, resignation dismissal) • Job analysis and description • Motivation • Disciplinary procedures • Training and development • Challenges of staffing 	<p>10 Hours</p>
<p>Sub- module 7: Leading</p> <ul style="list-style-type: none"> • Purpose of directing • Leadership styles • Qualities of a good leader • Classical theories of leadership • Team work 	<p>8 Hours</p>
<p>Sub-module 8: Controlling</p> <ul style="list-style-type: none"> • Purpose of controlling • Process of controlling • Principles of controlling • Techniques of controlling 	<p>8 Hours</p>
<p>Suggested Reading Materials</p> <p>Balunywa, W. (2007). <i>Handbook of Business Management</i>. Kampala, The Rising Sun Publishers</p> <p>Cole G. A. (2004). <i>Management Theory and Practice</i> (6th Ed). Washington, Cengage Learning Business Press</p> <p>Mason, C. & Talya, B. (2010). <i>Principles of Management</i>, Version 1.1. New York, Flat World Knowledge, Inc.</p> <p>Mulins L. J. (2007). <i>Management Organisational Behaviour</i> (8th Ed). London, British Library Cataloguing</p> <p>Steward D.M. (1992). <i>Handbook of Management Skills</i>. London, Gower Publishing Ltd .</p>	

NDA 126: Project Level 2 Credit Units: 04 Duration: 60 Hours	
Project Implementation	
Module Overview The module equips learners with skills required to create awareness and execute the set project. This involves implementing the plans created in project level 1. While the business is being run, a series of management processes are undertaken to record, monitor and control the deliverables.	
Learning Outcomes By the end of this project level the learner should be able to: <ul style="list-style-type: none"> • apply classroom knowledge proactively in a real life money generating activity. • promote the goods/services. • sell and deliver goods/services to customers satisfactorily. 	
Competences The learner: <ul style="list-style-type: none"> • creates awareness of the nature of business • provides the required goods/service • records the transactions following the accounting principles 	
Module Description	Duration
<ul style="list-style-type: none"> • Business promotion • Selling goods/services • Recording business transactions 	60 Hours

Detailed Module Description: Year 2 Semester 1

GBDM 211: Business Statistics

Credit Units: 03

Duration: 45 Hours

Module Overview

The module provides learners with a quantitative foundation in various statistical techniques applicable to real life business situations. It develops learners' abilities and skills to conduct investigations, collect data, uncover relationships between variables and produce forecasts of the future values.

Learning Outcomes

By the end of this module, the learner should be able to:

- evaluate and interpret business situations.
- present information using numerical and graphical procedures.
- make predictions about possible consequences.
- provide optimal solutions to business problems.

Competences

The learner:

- classifies data into appropriate categories.
- identifies the sources of data.
- determines the methods and tools for collecting data.
- processes and presents data in tabular, graphical, diagrammatical and pictorial forms.
- calculates the mean, mode and median of a given data.
- computes the measures of dispersion.
- analyses the concepts of probability.
- applies the addition and multiplication rules of probability in business situations.
- predicts the occurrence of certain business events.
- applies the probability distributions in decision-making.
- analyses the purpose of correlations and regressions.
- plots data on the scatter diagram.
- calculates correlation coefficients.
- computes the regression coefficient .
- measures the correlations between different business variables.
- estimates values between known and unknown variables from a graph

<ul style="list-style-type: none"> • using interpolation and extrapolation. • identifies the purpose of index numbers. • computes indices using different indexing models. • analyses the problems of constructing index numbers. • justifies the purpose of time series. • identifies the components of time series. • draws the time series model. • analyses the time series results. • identifies the categories of hypothesis. • tests the hypothesis of different variables. • calculates the chi square values. 	
Detailed Module Description	Duration
Sub-module 1: Concepts of Business Statistics <ul style="list-style-type: none"> • Purpose of business statistics • Classification of data • Sources of data • Methods of collecting data • Data collection tools 	3 Hours
Sub-module 2: Data Processing and Presentation <ul style="list-style-type: none"> • Tabulation of data • Graphics and diagrams • Pictorials 	4 Hours
Sub-module 3: Data analysis <ul style="list-style-type: none"> • Measures of central tendencies (mean, mode and median) • Measures of dispersion (range, variances and deviations) 	8 Hours
Sub-module 4: Probability Analysis <ul style="list-style-type: none"> • Concept of probability • Rules of probability (addition and multiplication) • Probability events (mutually exclusive and independent) • Normal, discrete and binomial distributions • Permutations and conditional probability 	6 Hours
Sub-module 5: Correlation and Regression <ul style="list-style-type: none"> • Purpose of correlation and regression • Scatter diagrams • Correlation coefficient and product moment correlation • Line of best fit • Regression coefficient • Linear regression-variables x and y 	8 Hours

<ul style="list-style-type: none"> • Interpolation and extrapolation 	
<p>Sub-module 6: Index Numbers</p> <ul style="list-style-type: none"> • Purpose of index numbers • Methods of computation (Laspeyres, Paasches, Fishers methods) • Problems of constructing index numbers 	6 Hours
<p>Sub-module: 7 Time Series</p> <ul style="list-style-type: none"> • Purpose of time series • Components of time series • Time series modelling • Analysis of time series 	4 Hours
<p>Sub-module 8: Hypothesis Testing</p> <ul style="list-style-type: none"> • Purpose of hypothesis testing • Classification of hypothesis (one-tailed, two-tailed and Null hypothesis) • Chi- square 	6 Hours
<p>Suggested Reading Materials</p> <p>Brenson, L. (2011). <i>Basic Business Statistics Concepts and Applications</i> (12th Ed). New Jersey, Pearson Publisher</p> <p>Kapoor, V.K. (1998). <i>Problems and Solutions in Statistics</i>. New Delhi ,Sultan Chand & Sons</p> <p>Saleemi N.A. (2010). <i>Business Mathematics and Statistics Simplified</i> (4th Ed). Nairobi, Saleemi Publications</p> <p>Saleemi N.A. (2010). <i>Quantitative Techniques Simplified</i>. London, Champman & Hall</p> <p>Sancheti, D.C. (2005). <i>Statistics: Theory, Methods and Applications</i>. New Delhi, Sultan Chand & Sons</p> <p>William, F. (2008). <i>An Introduction to Probability Theory and its Applications</i> (3rd Ed). Oklahoma , Athena Scientific Publishers</p>	

GBDM 212: Cost and Management Accounting

Credit Units: 05

Duration: 75 Hours

Module Overview

The module instils learners with management accounting skills relating to costing, reporting financial information and budgeting for cash. Learners develop competences required to evaluate and apportion material, labour and overhead costs appropriately using different techniques such as process costing, labour costing and budgetary controls, for profitable business performance.

Learning Outcomes

By the end of this module, the learner should be able to:

- apportion and allocate costs to their cost centres.
- fix selling prices of basing on the cost information.
- reconcile the profits as per financial statements with the profits as per cost accounts.

Competences

The learner:

- relates cost accounting and management accounting.
- applies the concepts and principles of cost and management accounting.
- justifies the purpose of cost and management accounting.
- designs the decision making cycle.
- classifies costs.
- identifies elements of costs.
- determines the cost centres and units.
- classifies materials according to property, structure or use.
- determines the procurement procedure.
- determines the purchase quantity and re-order level.
- sets up a material storage space.
- determines the valuation and issue method.
- controls loss, waste and spoilage of materials.
- performs the quality management functions.
- classifies the labour costs.
- determines the labour remuneration methods.
- prepares the payroll.
- controls labour turnover.
- classifies overhead costs.
- apportions overheads to cost centres.
- computes the absorption of overheads by each cost unit.

<ul style="list-style-type: none"> • draws the process accounts. • ascertains the material losses. • determines the joint and by-products. • analyses the contribution concept of cost, volume and profit (CVP). • computes the breakeven point. • determines the margin of safety level. • analyses the limitations of CVP analysis. • prepares budgets. • Compares the budget with actual expenses. • justifies the benefits of budgetary control. • determines the budgetary control. 	
Detailed Module Description	Duration
<p>Sub-module 1: Nature and Scope of Cost and Management Accounting</p> <ul style="list-style-type: none"> • Relationship between cost accounting and management accounting • Concepts and principles of cost and management accounting • Purpose of cost and management accounting • Decision-making cycle 	4 hours
<p>Sub-module 2: Classification of Costs</p> <ul style="list-style-type: none"> • Classification of costs by behaviour, nature, function, traceability, controllability and variability • Elements of costs • Cost centres and cost units 	4 hours
<p>Sub-module 3: Material Costing</p> <ul style="list-style-type: none"> • Classification of materials • Procurement procedure • Purchasing controls (economic order quantity, just in time, re-order level) • Material storage • Material valuation and issue (FIFO, LIFO, Weighted Average) • Material loss, wastage and spoilage • Total quality management (TQM) 	10 hours
<p>Sub-module 4: Labour Costing</p> <ul style="list-style-type: none"> • Classification of labour costs (idle time, overtime, fringe benefits) • Methods of labour remuneration and incentives • Payroll accounting • Wage control techniques • Labour turnover 	8 hours

Sub-module 5: Overhead Costing <ul style="list-style-type: none"> • Classification of overhead costs • Apportionment of overheads to cost centres • Absorption of overheads by cost units 	10 hours
Sub-module 6: Product Costing <ul style="list-style-type: none"> • Process costing • Material losses • Joint products and by-products 	10 hours
Sub-module 7: Costing Techniques <ul style="list-style-type: none"> • Marginal costing • Standard costing • Specific order costing (job costing, batch costing, contract costing) 	12 hours
Sub-module 8: Costs, Volume and Profit Analysis <ul style="list-style-type: none"> • Contribution concept of CVP analysis • Break-even point and analysis • Margin of safety • Limitations of cost, volume and profit analysis 	8 hours
Sub-module 9: Budgeting and Budgetary Control <ul style="list-style-type: none"> • Types of budgets (Fixed, Flexible and Master budgets) • Preparation of budgets • Purpose of budgetary control • Budgetary control techniques (budget centre, budget manual, variance analysis) 	9 hours
Suggested Reading Materials <p>Bhabatosh, B. (2006). <i>Cost Accounting: Theory and Practices</i> (12th Ed). New Delhi, Prentice-Hall</p> <p>Drury, C. (2008). <i>Cost and Management Accounting</i> (7th Ed). Mason, Cengage Learning Business Press</p> <p>Jacobs, J.F. (1996). <i>Budgeting and Budgetary Control</i> (2nd Ed). London, International Thomson Publishing</p> <p>Kamukama, N. A. (2006). <i>Cost and Management Accounting</i> (1st Ed). Kampala, Makerere UNIVERSITY Business School</p> <p>Lucey, T. (1999). <i>First Course in Cost and Management Accounting</i>. London, D.P Publication Limited</p> <p>Lucey, T. (2003). <i>Management Accounting</i> (4th Ed). High Holborn Home, London Continuum International Publishing Group</p> <p>Saleemi, N.A. (2005). <i>Job Costing for Planning and Control of Services</i>. Nairobi, N.A. Saleemi Publishers</p>	

SBDM 213: Principles of Auditing

Credit Units: 05

Duration: 75 Hours

Module Overview

The module equips learners with grounding in the principles and procedures of auditing to enable them assess actions of others and develop independent opinions about the authenticity of the work. It lays a broad foundation of knowledge for the learners in the accounting profession building their intellectual and vocational skills that will enable them to succeed in any business environment. The module covers the fundamental concepts concerning the procedure, professional behaviour, legal framework and development of audit reports from which learners are required to acquire practical skills in the proper conduct of an audit.

Learning Outcomes

By the end of this module, the learner should be able to:

- examine the accounting records to establish whether they correctly reflect the true and fair picture of the transactions made for the related purpose.
- develop an opinion as to the authenticity of the financial statements.
- write an audit report for management's decision making.

Competences

The learner:

- justifies the purpose of auditing.
- discusses the objectives of auditing.
- describes audit concepts.
- identifies users of audited information.
- executes different types of audits.
- distinguishes between internal and external auditors.
- portrays the qualities of a good auditor.
- performs the functions of an auditor.
- exercises the rights and powers of an auditor.
- plans how to execute the audit work.
- makes audit programmes.
- prepares an audit working paper.
- evaluates the risks to be encountered in the audit work.
- justifies the purpose of sampling audit data.
- determines the sampling approach.
- analyses the benefits and limitations of audit sampling.
- classifies the internal controls.
- analyses the strengths and weaknesses of the internal controls.

<ul style="list-style-type: none"> • tests the control mechanisms. • describes the types of audit evidences. • justifies the purpose of gathering audit evidence. • determines the method for gathering. • justifies the purpose of audit opinions. • discusses the types of audit opinions. • writes an audit report. 	
Detailed Module Description	Duration
Sub-module 1: Nature and Scope of Auditing <ul style="list-style-type: none"> • Purpose of auditing • Objectives of auditing • Objectives of auditing • Audit concepts • Users of audited information 	6 Hours
Sub-module 2: Types of Audits <ul style="list-style-type: none"> • Private audits • Statutory audits • Continuous audits • Interim audits • Procedural audits • Management audits • Final audits 	8 Hours
Sub-module 3: An auditor <ul style="list-style-type: none"> • Types of auditors • Qualities of an auditor • Functions of auditors • Rights and powers of an auditor • Appointment, termination and resignation of an external auditor 	8 Hours
Sub-module 4: Auditing Procedures <ul style="list-style-type: none"> • Audit planning • Audit programmes • Audit working paper • Evaluation of audit risks 	10 Hours
Sub-module 5: Audit Sampling <ul style="list-style-type: none"> • Purpose of audit sampling • Approaches to audit sampling • Benefits and limitations of audit sampling 	8 Hours
Sub-module 6: Internal Control Systems <ul style="list-style-type: none"> • Classifications of internal controls (preventive, detective and corrective) 	15 Hours

<ul style="list-style-type: none"> • Purpose of internal controls • Testing the controls 	
<p>Sub-module 7: Audit Evidence</p> <ul style="list-style-type: none"> • Types of audit evidence • Purpose of audit evidence • Methods of gathering audit evidence 	10 Hours
<p>Sub-module 8: Audit Opinions and Reports</p> <ul style="list-style-type: none"> • Purpose of audit opinion • Types of audit opinions • Audit reports 	10 Hours
<p>Suggested Reading Materials</p> <p>Big, W.W. (2009). <i>Practical Auditing</i>. London, HLF Publishers</p> <p>Chambers, A. & Seleem. G. (1998). <i>Internal Auditing</i>. London, Pitman</p> <p>Gupta, K. (2005). <i>Contemporary Auditing</i>. New Delhi, Tata McGraw Hill</p> <p>Hayes, R. (2004). <i>Principles of Auditing: An Introduction to International Standards on Auditing</i> (2nd Ed). California, FT Prentice-Hall</p> <p>IFAC, (2012). <i>Handbook of International Auditing, Assurance and Ethics Pronouncements</i>. New York.</p> <p>Leslie, R.H. (2008). <i>Auditing</i>. London, Macdonald and Sons</p>	

NDA 214: Business Administration

Credit Units: 03

Duration: 45 Hours

Module Overview

Employers in commercial, manufacturing and service organisations in both public and private sectors need graduates with broad-based academic skills and knowledge in various aspects of business administration.

This module is designed to acquaint learners with skills of business administration and practices which encompass all aspects of owning and operating a business. It emphasises critical thinking enabling learners to deal with dynamic business environments; preparing them to plan, organise, direct and control the functions and processes of a firm.

Learning Outcomes

By the end of this module, the learner should be able to:

- apply administrative skills in dealing with personal, team and professional situations to inform, persuade and influence others.
- select, use and integrate interpersonal skills to develop informative, explanatory and persuasive presentations to business stakeholders.
- bring unique business perspectives to the analysis of business issues through systematic thinking and decision-making.
- Integrate personal, professional and community values in a decision-making context.

Competences

The learner:

- analyses the concepts of business administration.
- designs the objectives, goals, mission and vision of a firm.
- demonstrates an understanding of the role of a business administrator.
- identifies the importance of business administration.
- distinguishes between sole proprietorship and partnership.
- characterises private and public companies.
- identifies government co-operations.
- determines the internal business environment within which to operate.
- scans the external business environment.
- relates the business functions to the society needs.
- identifies the role of government in business.
- demonstrates the roles of office administrator.
- supervises and coordinates activities of other staff.
- locates suitable markets for business operation.

<ul style="list-style-type: none"> • performs research and development (R&D) functions. • justifies the effects of globalisation on business. • designs e-business strategies. • incorporates the principles of sustainability into business decisions. 	
Detailed Module Description	Duration
<p>Sub-module 1: Business Organisation</p> <ul style="list-style-type: none"> • Concepts of business administration • Objectives, goals, mission and vision • Role of business administrator • Importance of business administration 	4 Hours
<p>Sub-module 2: Business Ownership</p> <ul style="list-style-type: none"> • Sole proprietorship • Partnership • Private limited companies • Public limited companies • Co-operatives • Government co-operations • Business combinations and mergers 	10 Hours
<p>Sub-module 3: Business Environment</p> <ul style="list-style-type: none"> • Internal environment • External environment • Business and society • Business and government 	10 Hours
<p>Sub-module 4: Administrative Functions</p> <ul style="list-style-type: none"> • Office administration • Human Resource management • Marketing management: <ul style="list-style-type: none"> - Marketing concepts - Marketing mix - Marketing and selling • Research and development: <ul style="list-style-type: none"> - Need for R&D - R&D management tools - R&D activities 	15 Hours
<p>Sub-module 5: New Developments in Business</p> <ul style="list-style-type: none"> • Globalisation 	6 Hours

- | | |
|---|--|
| <ul style="list-style-type: none">• E-Business• Green business | |
|---|--|

Suggested Reading Materials

Balunywa, W. (2006). *Business Administration* (6th Ed). Kampala, The Rising Sun Publishers

Chandan, J.S., (2010). *Business Intelligence Administration*. **Boston**, Harvard University

Reeves, D.L. (2011). *Career Ideas for Teens in Business Management and Administration*. New York , Facts on File Publishers

<p>NDA 215: Project Level 3</p> <p>Credit Units: 0 4 Duration: 60 Hours</p>	
<p>Module Overview</p> <p>This project level equips learners with management skills to account for the business operations, make accounting adjustments and ascertain the profits/losses made by the business.</p>	
<p>Learning Outcome</p> <p>The learner adjusts the accounts with accruals and prepayments, and prepares final accounts.</p>	
<p>Competences</p> <p>The learner:</p> <ul style="list-style-type: none"> • adjusts accounts to include accruals and prepayments. • ascertains the amount of cash in business. • carries out stock valuation. • prepares adjusted financial statements. 	
Project Description	Duration
<p>Making Adjustments and Financial Statements</p> <p>Emphasis on:</p> <ul style="list-style-type: none"> • Accruals and prepayments • Ascertainment of cash • Valuation of stock • Drawing financial statements 	60 Hours

GBDM 216: Internship Training

Credit Units: 04

Duration: 60 Hours

Module Overview

This module provides learners with opportunity of placement in organisations to have practical exposure to unfamiliar environments and critically assess existing practices in workplaces as they apply skills acquired in class into their career-related areas.

Learning Outcomes

By the end of this exercise the learner should have:

- developed the interpersonal, communication and teamwork skills.
- enhanced the work ethics and professionalism.
- been talent-spotted by the organisation where he/she interned from.

Competences

The learner:

- applies the concepts learnt in class to practically perform the assigned tasks in the organisation.
- identifies the challenges at the workplace.
- adheres to the timeframe.
- writes an internship report following the guided format.

Detailed Module Description

Duration

Organising Internship

- Purpose of the internship
- Placement procedures
- Internee activities
- Roles of supervisors
- Internship report

60 Hours

Suggested Reading Materials

Ronnestad, M.H. & Skovholt, T.M. (2001). *Developing Practitioners* (5th Ed). Howard, Anderson Publishing

Studer, J.R. & Diambra, J.F. (2010). *A Guide to Practicum & Internship for School Counselors-in-Training* (1st Ed). London, Rutledge

Detailed Module Description: Year 2 Semester 2

NDA 221: Public Sector Accounting (PSA)

Credit Units: 05

Duration: 75 Hours

Module Overview

The module equips learners with accounting skills necessary for the preparation of books of accounts and financial statements in accordance with the Generally Accepted Accounting Principles (GAAP) for public sector entities. It will help learners with requisite competences in establishing and maintaining accounts and budgets for non-profit making organisations including central and local governments.

Learning Outcomes

By the end of this module, the learner should be able to:

- evaluate and assess the practices of accounting in public organisations.
- prepare financial statements for public sectors.
- articulate ethical principles and their implications of managing in the public organisations.
- analyse and interpret public sector accounts.
- keep accounts of public concerns.

Competences

The learner:

- justifies the purpose of public sector accounting.
- distinguishes between public and private sector accounting.
- applies the legal aspects of public sector to record information for public sectors.
- describes the concepts of value for money.
- identifies the beneficiaries of government services.
- identifies the institutions responsible for accountability of public resources.
- applies public sector accounting techniques to account for cash, accruals, funds, and commitments.
- makes a plan of activities for local and central governments.
- draws budgets for government units.
- identifies sources of funds for government enterprises.
- sets up budgetary control measures in for public sector funds.
- analyses the authorities of public sectors.

<ul style="list-style-type: none"> describes the process of appointing public officers. identifies the duties of accounting public officers. makes accountabilities for the central government . makes accountabilities for local government units. analyses the problems encountered in public sector accounting. prepares accounts for local governments. prepares financial statements for government treasury . sets strategies for measuring performance in public sectors. 	
Detailed Module Description	Duration
Sub-module 1: Framework of Accounting in Public Sector <ul style="list-style-type: none"> Purpose of public sector accounting Differences between public sector and private sector enterprises Legal aspects of Public Sector Accounting 	6 Hours
Sub-module 2: Value for Money <ul style="list-style-type: none"> Concepts of value for money (Efficiency, Effectiveness, Economic) Beneficiaries of government services Institutions/committees responsible for accountability of public resources 	8 Hours
Sub-module 3: Public Sector Accounting Techniques <ul style="list-style-type: none"> Cash accounting Accrual accounting Fund accounting Commitment accounting 	12 Hours
Sub-module 4: Budgeting and Budgetary Control <ul style="list-style-type: none"> Planning activities for local and central governments Budgeting for local and central governments Sources of funding for government owned enterprises Budgetary control in local and central governments 	15 Hours
Sub-module 5: Public Officers in Central and Local Governments Units <ul style="list-style-type: none"> Authorities of public sectors Appointment of public officers Duties of accounting public officers 	10 Hours

<p>Sub-module 6: Accounting for Public Sector Resources</p> <ul style="list-style-type: none"> • Accountability in Central government • Accountability in local government • Problems with PSA 	<p>10 Hours</p>
<p>Sub-module 7: Accounting Records and Financial Statements</p> <ul style="list-style-type: none"> • Local government accounts and records • Treasury accounts and financial statements • Measure of performance 	<p>14 Hours</p>
<p>Suggested Reading Materials</p> <p>Adams R.A. (2010). <i>Public Sector Accounting & Finance Made Simple</i> (2nd Ed). Calgary, Venture Publishing Inc.</p> <p>Jacobs J.F. (2010). <i>Budgeting and Budgetary Control for Public Sectors</i>. Canada, Centre of Science and Education</p> <p>Rowan, H.J. (2000). <i>Public Sector Accounting</i>. London, Prentice Hall</p> <p>Spencer, M. & Pegler, (1991). <i>Public Sector Accounting and Finance</i>. New York, Pitman Publishing</p>	

NDA 222: Computerised Accounting

Credit Units: 05

Duration: 75 Hours

Module Overview

This is a specialist module that equips learners with computer-based financial information systems and comprehensive record keeping skills that enable them to prepare and store accounting information. Learners use accounting software to record, process, validate and store transactions that occur in various functional areas of business and generate financial statements and other supporting accounting reports using Pastel, Tally, Cash Manager and Quick Books.

Learning Outcome

By the end of this module the learner should be able to demonstrate proficiency in the use of software applications to solve accounting problems.

Competences

The learner:

- justifies the purpose of computerised accounting.
- identifies features of the selected accounting software.
- analyses the benefits and limitations of accounting software.
- creates different source documents using accounting software.
- transfers records from source documents to journals.
- records opening balances for assets, capital and liabilities .
- draws the sales and purchases journals to record customers' and suppliers' information.
- posts transactions from the journals to the ledgers.
- draws a cash book.
- designs a payroll.
- extracts a trial balance.
- corrects the accounting errors.
- reconciles the cashbook with the bank statement records.
- create e-banking accounts.
- designs the local purchases order.
- fills the goods received note.
- designs the stock record card.
- records the stock according to the selected system.
- stores data in different places.
- draws the cheque register.
- prints information to hard copies.

<ul style="list-style-type: none"> • prepares the financial statements. • computes tax rates for the sales. • makes financial reports. 	
Detailed Module Description	Duration
Sub-module 1: Accounting Software <ul style="list-style-type: none"> • Purpose of computerised accounting • Applications of software packages (Pastel, Tally and Quick books) • Benefits and limitations of accounting software 	10 hours
Sub-module 2: Creating Source Documents <ul style="list-style-type: none"> • Credit notes • Receipts • Deposit slips • Cheques • Vouchers • Purchases/sales invoices 	10 Hours
Sub-module 3: Journalising Transactions <ul style="list-style-type: none"> • Linking source documents to journals • Recording opening balances for assets, liabilities, and capital • Recording of customer/supplier information 	7 Hours
Sub-module 4: Creating Accounts <ul style="list-style-type: none"> • Posting to ledger accounts • Posting receipts and payments to the cashbook • Designing a payroll • Drawing a trial balance • Correcting errors • Reconciling cashbook and bank statement records • E-banking accounts 	12 Hours
Sub-module 5: Managing Stock Records <ul style="list-style-type: none"> • Local purchases order • Goods received note • Stock record cards • Periodic inventory system • Perpetual inventory system 	6 Hours
Sub-module 6: Maintaining Financial Information <ul style="list-style-type: none"> • Backing up and restoring data • Cheques register • E-banking 	10 Hours

<ul style="list-style-type: none"> • Printing information 	
<p>Sub-module 7: End of Year Procedures</p> <ul style="list-style-type: none"> • Profit and loss statement • Balance sheet • Tax rates and defaults computation • Generating report graphs • Using report templates • Customising reports 	<p>20 Hours</p>
<p>Suggested Reading Materials</p> <p>Marshall B.R. (2011). <i>Accounting Information Systems</i> (12th Ed). London, Prentice Hall</p> <p>Elmasri, R. (2010). <i>Fundamentals of Database Systems</i> (6th Ed). Delhi, Vikas Publishing House</p> <p>Nagpur, M. (2009). <i>Computerized Accounting</i>, Revised Edition, Maharashtra, Vision Publications</p> <p>Yacht, C. (2012). <i>Computer Accounting Essentials</i> (2nd Ed). McGraw-Hill – Berkshire.</p>	

SBDM 223: Elements of Taxation

Credit Units: 04

Duration: 60 Hours

Module Overview

The module covers the basic theories of taxation functions, elements, principles, classification and administration processes which introduce learners to the core aspects of tax systems. It provides learners with a foundation to prepare tax returns for individual, business and non business tax payers.

Learning Outcomes

By the end of this module the learner should be able to:

- carry out tax assessment.
- computer gross income and deductions allowed to arrive at taxable incomes.

Competences

The learner:

- discusses the development of taxation in Uganda.
- justifies the purpose of taxation.
- applies the terms used in taxation.
- applies the principles of taxation.
- classifies taxes according to their categories.
- describes Uganda's tax structure.
- describes how tax bodies operate.
- computes taxes on employment income, business income, property income, rental income.
- computes taxes on local products.
- calculates the taxes to be levied on imports and exports.
- defines the scope of value added tax (VAT).
- describes the registration and de-registration process for VAT.
- identifies the tax rates charged on supplies.
- computes VAT.
- justifies the penalties for tax invasion.
- assesses taxes.
- collects taxes.
- justifies the benefits of compliance to tax requirements.
- identifies the non- tax revenues.

Detailed Module Description

Duration

Sub-module 1: Concepts of Taxation

6 Hours

- Purpose of taxation

<ul style="list-style-type: none"> • Terms used in taxation • Principles/ canons of taxation 	
Sub-module 2: Tax Structure <ul style="list-style-type: none"> • Uganda's tax structure • Types of taxes in Uganda • Classification of taxes • Operations of tax bodies 	6 Hours
Sub-module 3: Income Tax <ul style="list-style-type: none"> • Employment income • Business income • Property income • Rental income 	12 Hours
Sub-module 4: Customs and Excise Duties <ul style="list-style-type: none"> • Taxes on local products • Taxes on imports and exports 	8 Hours
Sub- module 5: Value Added Tax <ul style="list-style-type: none"> • Scope of VAT • Registration and de-registration of VAT • Tax rates on taxable supplies • Computation of VAT • Tax offences and penalties 	10 Hours
Sub-module 6: Tax Administration <ul style="list-style-type: none"> • Tax reforms • Tax assessment • Tax implementation measures • Tax collection • Tax Compliance 	12 Hours
Sub-module 7: Non-tax Revenues <ul style="list-style-type: none"> • Stamp duties • Road tolls • Fines • Fees 	6 Hours
Suggested Reading Materials Bahemuka, P.K. (2008). <i>Income Tax in Uganda</i> (2 nd Ed). Kampala, Fountain Publishers Ltd Income Tax Act, 1997. Mugume, C. (2006). <i>Managing Taxation in Uganda</i> . Kampala, Makerere University Printing Press Tumuhimbise, M. (2000). <i>Introduction to Taxation in Uganda</i> . Kampala, Makerere University Business School	

GBDM 224: Business Kiswahili

Module Credit: 02

Duration: 30 Hours

Module Overview

The module introduces learners to basic business Kiswahili to enable them understand, speak, read and write simple business texts.

Learning Outcome

By the end of this module the learner should be able to apply Kiswahili business terms well enough to perform day-to-day transactions, communicating in any situation that may arise.

Competences

The learner:

- greets elders, peers and the young correctly.
- introduces oneself.
- introduces other persons.
- speaks out the vowels, verbs, nouns, pronouns, and prepositions in the correct Kiswahili accent.
- counts using the cardinal and ordinal numbers.
- states the dates, days and months correctly.
- combines words to construct good sentences.
- asks questions and responds to inquiries.
- reads Kiswahili words.
- pronounces words in proper Kiswahili accent.
- joins words to make correct sentences in Kiswahili.
- writes logic business correspondences with proper punctuation.
- identifies business terminologies and apply them correctly.
- uses polite language to customers and negotiates for fair prices with suppliers.
- designs attractive adverts.

Detailed Module Description

Duration

Sub-module 1: Introduction to Kiswahili

2 Hours

- Greetings:
 - at different times
 - to elders, peers, the young
- General introduction of oneself and of others

Sub-module 2: Kiswahili Sounds

4 Hours

- Production of Kiswahili sounds

<ul style="list-style-type: none"> • Vowels, consonants, verbs, nouns • Pronouns, prepositions, prefixes 	
Sub-module 3: Counting <ul style="list-style-type: none"> • Cardinal numbers • Ordinal numbers • Time, dates, days, months 	2 Hours
Sub-module 4: Spoken Fluency <ul style="list-style-type: none"> • Verb phrases • Noun phrases • Sentence pattern • Questions and responses • Making requests • Expressing likes and dislikes 	8 Hours
Sub-module 5: Reading <ul style="list-style-type: none"> • Pronunciations • Accent • Sentence structure and analysis 	4 Hours
Sub-module 6: Writing <ul style="list-style-type: none"> • Basic sentence elements • Sentence logic • Punctuations • Business letters 	4 Hours
Sub-module 7: Business Language <ul style="list-style-type: none"> • Specific business terminologies (prices, quantity, quality, order and expressions) • Presentation and negotiation • Advertising 	6 Hours
Suggested Reading Materials Donovan, M. & Lutz, M. (2011). <i>Kiswahili: A Complete Course for Beginners</i> (2 nd Ed). Dar es Salaam, Living Language Publishers Perrott, D.V. (2010). <i>Essentials of Business Kiswahili: A Teach Yourself Guide</i> . Nairobi, Kenway Publications Peter, M.W. (2006). <i>Simplified Swahili</i> . New York, Longman Group	

SBDM 225: Research Methods and Proposal writing

Credit Units: 03

Duration: 45 Hours

Module Overview

The module equips learners with skills to explore and evaluate the relationship between phenomena through objective and systematic analysis. Learners develop the critical thinking and research skills they need to transition from college to the professional world.

Learning Outcomes

By the end of this module, the learner should be able to:

- identify a research problem.
- develop a research topic.
- conduct an investigation to establish facts.
- suggest solutions to the problem.

Competences

The learner,

- analyses the types of research.
- exhibits the qualities of a good researcher.
- follows the recommended procedure for research.
- justifies the importance of carrying out a research.
- describes the data types.
- identifies the sources of data for the research.
- selects the data collection technique.
- processes and analyses data.
- justifies the purpose of a research proposal.
- describes the components of a research proposal.
- reviews the related literature.
- writes a research proposal.
- quotes using the APA format.

Detailed Module Description

Duration

Sub-module 1: Nature and Scope of Research

- Purpose of research
- Types of research
- Qualities of a good researcher
- Developing a research topic

5 Hours

<ul style="list-style-type: none"> • Importance of a research 	
Sub-module 2: Data <ul style="list-style-type: none"> • Types of data (quantitative and qualitative) • Sources of data (primary and secondary) • Data collection techniques (question based, observation, opinion polls) • Data processing and analysis (sorting, editing, classifying, storage) 	10 Hours
Sub-module 3: Research Proposal <ul style="list-style-type: none"> • Purpose of research proposal • Parts of a research proposal • Literature review • Writing a research proposal • Quoting and referencing 	30 Hours
Suggested Reading Materials Saunders, M. (2012). <i>Research Methods for Business Students</i> (6 th Ed). New Jersey, Prentice Hall Enon J.C. (1997). <i>Educational Research, Statistics and Measurement</i> . Kampala, Makerere University	

NDA 226: Project Level 4

Credit Units: 04

Duration: 60 Hours

Auditing and Financial Report Making

Module Overview

The module equips the learner with skills required to examine the financial statements for any faults and errors made in recording and computation of profits. The errors are corrected where possible and a project closure report made on the successes and challenges undergone.

Learning Outcome

By the end of this project level the learner should be able to generate a report on the general business status and wind up the project.

Competences

The learner:

- carries out environmental analysis
- adheres to tax requirements and other public policies
- writes project report

Module Description	Duration
<ul style="list-style-type: none"> • Examining the final accounts • Business reporting • Project closure 	60 Hours

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