QUEENS COLLEGE DEPARTMENT OF

ACCOUNTING & FINANCE

HARMONIZED CURRICULUM FOR BACHELOR OF ARTS DEGREE

IN

ACCOUNTING AND FINANCE

REGULAR AND EXTENSION PROGRAM

Addis Ababa, Ethiopia
November, 2023

EXECUTIVE SUMMARY

Name of the Degree Program: Accounting and Finance

Name of the Degree to be awarded: Bachelor of Arts Degree in Accounting and Finance

Degree to be awarded by: Queens' College, Subjected to the Approval of the Senate

Standard Regular Period of Study: 4 Academic Years with 8 Semesters

Standard Evening Period of Study: 5 Academic Years with 14 Semesters

Commencement of the Program: 2015 E.C. / 2022/2023

Fees / Charges for Students: As per the college standard

Contents

EXECUTIVE SUMMARY 1
1. Introduction 4
1.1 General Background 4
1.2 Background of the program 5
2 Rationale of the program 6
3 Rational for curriculum review 7
4 Vision, Mission and Values of the College 8
4.1 Vision 8
4.2 Mission 8
5 Objectives of the program 9
5.1 General Objectives of the program 9
5.2 Specific Objectives of the program 9
6 Required Resource and their utilization 10
6.2 Human Resource 10
6.3 Material and Physical Facilities 10
7 Program, Graduate and Professional profile 11
7.2 PROGRAM PROFILE 11
7.3 Graduate profile 11
7.4 Professional profile 12
8 Requirement of the Program 13
8.1 Admission Requirement 13
8.2 Graduation Requirements 14
8.3 Medium of instruction 14
8.4 Duration of the Study 14
9 Degree nomenclature 14
10 Teaching -learning methods and mode of delivery 14
11 Assessment and Evaluation method 15
12 Grading System 16
13 Quality assurance mechanisms 16
14 Courses of the program 17
14.1 Course Structure 17

14.2 Course Coding and Numbering System 17
15 List of courses with their Pre-requisite 18
15.1 Major Courses 18
15.2 Supportive Courses 19
15.3 General Foundation Courses 19
15.4 Summary of Course 19
16 Course Breakdown 20
16.1 Regular program Course Breakdown 20
18.1 Major Courses 29
1. Income Taxes 83
2. Share-based Compensation 84
2.1. Overview of Share-based Payments 84
2.2. Share-based Payments Settled with Equity 84
2.3. Share-based Payments Settled with Cash 84
2.4. Share-based Payments with Cash Alternatives 84
2.5. Counterparty Has Choice of Settlement 84
2.6. Issuer Has Choice of Settlement 84
2.7. Share-based Payment Disclosures 84
3. Accounting for Agriculture 84
4. Insurance Contracts 84
5. Revisiting the Statement of Cash Flows 84
6. Asset Valuation for Financial Reporting 84
18.2 Supportive courses 130

1. Introduction

1.1 General Background

The current era is grossly shaped by the multidimensional influences of globalization, global economic integration, and the concomitant financial and economic crises that occurred in many parts of the globe. Apart from this fact, the pursuit to control resources and generate profit to ensure their survival is bringing about dynamic changes and extremely high competition both at country and business levels.

The situation has subsequently resulted in increased growth in trade and investment activities and expansion of national, multi-national, and transnational business companies in the world. Apparently, there is also massive expansion in the government and private sectors, in particular, business firms and financial institutions in Ethiopia.

Cognizant of the situation, business organizations and finance intuitions in all developed aswell as developing economies seem to have devised strategic mechanisms to cope with and very much depended on highly trained, qualified, and skilled professionals in various disciplines. As a result, the demand for qualified professionals in different areas hasescalated and, especially, professionals in the area of accounting and finance.

In the future, we believe, this demand will increase as the financial sector is currently booming and corporate-form of businesses is aggressively expanding. To this effect, advanced knowledge and skill in the area of accounting & finance, which can positively contribute to the maintenance of high level accounting & financial reporting practices that the situation demands is more than necessary.

As we all know, businesses and/or investments are the bloods of any economy and are key for success. The means to reach this end, among others, lies largely on the development of sound accounting, financial reporting, finance, taxation, and auditing practices in the context. By virtue of this fact, the need for qualified graduates in this area is unquestionable, which the current program in accounting and finance aims to serve. Considering the prevailing economic and social changes taking place in the country**,** a number of universities and colleges have been increasing year after year.

queens' College, is one of the private colleges which have been exerting their utmost efforts to meet the country`s demand for skilled and educated human resources since 1997
G.C in ICT and business related areas. At present queens 'College is offering accredited bachelor of degree in three faculties: faculty of Business, Faculty of social science and faculty of computing science in Six degree programs.

This document specifically presents the detailed curriculum on the B.A program in Accounting and Finance. In this document, the curriculum has been developed in line with the overall business strategies of the college. As such the background and rationale of the same program have been briefly described below.

1.2 Background of the program

Accounting and Finance as a profession had emerged following the ever increasing needs of mankind in the social, economic and business environment. The accounting profession has shown a continuous and tremendous growth in the business world. This evolution of the accounting practice ranges from the ancient civilization periods of the Babylonians and Egyptians when payments for daily workers were used to be calculated on clay, as today's practice where Computerized Accounting Information Systems that are used for generation of financial information which is very useful for making reliable business decisions. The significance as well as momentum of growth of the accounting discipline has increased after the 18th century Industrial Revolution of the Great Britain which has brought a series of radical changes in the Content, Concept and Context of many of the professional fields, particularly those under the shadow of Business and Economics.
In the existing organizational dynamics and global integrations, the importance of vibrant Accounting and Finance professionals is indisputable. The central role of accountancy and finance in society make them interesting disciplines in their own right, especially for those who are interested in how economic or financial activities of any economic players, both at the micro and macro level, influences and structures our lives.
Over the past periods, the program has long been working on the conventional knowledge based course based delivery system with its many drawbacks including lack of academic coherence, poor assessment and evaluation, fragmented knowledge, poor quality and relevance of the curriculum as a whole which could not produce highly qualified and competitive graduates at the job markets.
The current poverty reduction effort and promotion of sustainable development in Ethiopia demand competent and committed personnel especially in the area of accounting and finance in

addition to other professionals. It is in reply to these demands that the college developed a curriculum to contribute its share to the socio-economic development of the country

The modularized curriculum constitutes modules and courses carefully designed to transform the conventional academic incoherence approach to competence based teaching/learning approach behind the modularization.

2 Rationale of the program

Accounting and Finance, in the modern context of business, is a Financial Information and Communication System that provides various groups of decision makers with valuable and reliable information that makes a difference in their day-to-day business decisions.

The basic rationale of the program is attributed to the observed continuously flourishing of different organizations in Ethiopia, along with the rapid pace of development of Ethiopian economy over the past periods. Different countries in general, and Ethiopia, in particular host various organizations: private, governmental, profit making, non-profit making, service, manufacturing organizations, etc.

The business world is becoming increasingly complex and is facing new and greater challenges continually. The Accounting and Finance profession, a key profession in modern business society, will have to meet these challenges. Given the volatility of events, the Accounting and Finance education program needs to provide new skills and knowledge to Accounting and Finance graduates who enter the profession.

This program is designed to prepare students for careers in Accounting and Finance in all economic sectors such as business, not-for-profit, and government organizations. The areas of Accounting and Finance study are financial Accounting, cost and managerial Accounting, tax Accounting, Accounting information systems, Government and non-profit Accounting, Finance, and auditing.

In addition to the above mentioned input of the program, it combines and applies several supporting subject fields including law, information technology, quantitative techniques and economics pertinent to the accounting and finance agenda.

3 Rational for curriculum review

Many scholars working for the quality of the world education strongly recommend that curriculum should be flexible across time, place and discipline so that the practice of curriculum design and delivery is based on the actual practice of countries development capacity and updated technological demand/advancements. For this reason, in **2015 E.C./ 2022/2023**, Queens college private educational higher institutions in Ethiopia have designed and implemented a new modular based approach to promote innovative curricula, assure quality education and produce competent graduates that can make a difference in the overall progress of the country.

However, it was again found that an overall revision of the curriculum is needed which is in line with the education road map of the country. The new curriculum is launched in 2019/20 and has become a four-year full time program.

While developing the modular curriculum, there was consensus among curriculum scholars that the delivery system of the old accounting and finance curriculum followed disciplinary approach rather than focusing on the competency of the students. The old curriculum also focused on teachers' engagement rather than students' engagement and lacked natural flow and unity of ideas. Besides, the labor market shows the growing and urgent needs to link academic learning with professional practice in the world of work.

As a result, the then revised curriculum, which shifted to modular system, attempted to address the problems of the old curriculum. In addition to linking academic learning with professional practice, the revised modularized, modular approach gives value for student's independent activities. Since the course sequences and coding are standardized, the revised curriculum allows student to transfer freely within the country from one university to other. These qualities of the modular curriculum are maintained and extended in this revised curriculum too

4 Vision, Mission and Values of the College

4.1 Vision

The Vision of Queens College is –to be one of the leading higher institutions centers of excellence in teaching learning, research, public engagement and be the prime choice in Ethiopia and in east Africa by 2035‖

4.2 Mission

The mission of Queens College is to produce competent graduates in diverse field of study, provide need based community service, and undertake problem

4.3 Values

Queens College is committed and guided by the following values

- **Academic Freedom**
- **Excellence**
- **Maintain Quality and Standards**
- **Integrity**
- **Good Governance**
- **Respect for Diversity**
- **Student centeredness**
- **Transparency and Accountability**

- **Professionalism**
- **Team work and team spirit and Entrepreneurship**
- **Creativity and Innovation**
- **Dignity, respect, fairness equity, and justice for all individuals**
- **Positive thinking**
- **Care, Concern, and Sensitivity for cross cutting issues**

5 Objectives of the program

The Bachelor of Arts degree in accounting and finance program has the following general and specific objectives.

5.1 General Objectives of the program

The program of Accounting and Finance plans to meet the college's mission of the college's instilling into present and future-leaders knowledge of current and future accounting, auditing and finance practices and relevant skills through student–centered high quality, viable programs which are fully recognized and by both the private and public institutions in Ethiopia. Hence, the Department seeks to sustain its growth and relevance through:

- A highly educated and motivated faculty Viable programs which have local relevance and fully recognized in Africa .internationally.
- An International reporting and auditing standards based curriculum that meets the needs of the nation and international business.
- Relevant curriculum leading to an exceptional learning environment with full access to new technologies and computer-mediated learning
- An abundant level of intellectual capital created through scholarly activities
- Research that meets the needs of the local and international business and academic communities;
- A fully integrated international perspective
- A full understanding of employer needs obtained through constant monitoring of the business environment through linkage program.

5.2 Specific Objectives of the program

The program of Accounting and Finance has the following specific objectives:

- To produce graduates in its regular degree program to satisfy a portion of the demand for accounting and finance graduates.
- To enhance the relevance and timeliness of instruction, as well as the technical competency of the staff, by conducting applied research and developing innovative educational materials and techniques.

- To provide students with sufficient academic, technical, logical, analytical, and professional base from which to pursue a career in accounting and finance and to advance to further study and a potential academic career in accounting and finance
- To be a major provider of consultancy services to the public
- To establish linkage programs with different stakeholders from which the program will be able to tap resources and share experiences

6 Required Resource and their utilization

6.2 Human Resource

In order to run the teaching-learning process of the program the college has employed the required number of professional academicians with BA and M.Sc. degree in Accounting and Finance. to this end, human resource profile which meets the regulatory bodies 'requirements is imperative. is therefore; the college has adequate academic staff composition to run the program effectively.

6.3 Material and Physical Facilities

The Department of Accounting and Finance is expected to have the following physicalfacilities

Particulars	Quantity
Number of Class Rooms	4
Number of Libraries	1
Total Seat Capacity of the Libraries	200
Number of Computer Labs	3
Total computers in the computer labs	200
Number of course-related books	300
Conference room	1
LCD Projector	4
Printer	6
Scanner	1

Duplication machine	1
Copier	1
Lap tops	6

7 Program, Graduate and Professional profile

7.2 PROGRAM PROFILE

The program prepares students to become professional accountant capable of executing Public taxation, Auditing, Accounting information system, and financial and non-financial related issues. Accounting and finance functional area in business, governmental or non- governmental organizations. The program will:

- Equip students with a realistic overview of major principles and techniques of cost,financial and managerial accounting.
- Develop the students‟ ability and skills to identify their information needs source,and how to utilize the information obtained efficiently.
- Introduce students with the development and operation of markets-local, nationaland international-for resources, goods and services.
- Equip students with accounting , and auditing concepts,
- Equip students with entrepreneurship, and ethical concepts,
- Equip students with the methods and techniques of acquiring, utilizing, and issuingof financial resources.

7.3 Graduate profile

Upon graduate from the program, the graduate from BA degree in Accounting and Finance should have accounting and finance knowledge and understanding that enable them to:

- Account transactions and events, and prepare financial statements as per International Financial Reporting Standards (IFRS);
- Analyze and interpret IFRS-based financial statements;
- Audit financial statements and the underlying accounting systems, controls and records, and express an independent professional opinion about them as per International Standards for Auditing (ISA);
- Identify, measure, gather, analyze, interpret and communicate cost and other types of information to management for planning, control, performance measurement, and decision making related to pricing, operating, investing, and financing activities;

- Identify and anticipate control risks both in manual and computerized accounting systems, and to suggest and establish better controls to safeguard business resources from risk exposures of illegal acts;
- Analyze and design accounting information systems, and use computer applications in business transaction cycles;
- Develop the specific skills, modes of analysis and institutional background useful to work in finance areas for profit-making businesses or not-for-profit organizations;
- Start and run their own business;
- Account transactions and events, and prepare financial statements for not-for-profit organizations as per International Public Sector Accounting Standards (IPSAS)
- Manage financial resource and risk exposures of business firms, manage financial institutions, analyze investment opportunities and execute professional services in investment institutions, brokerage and dealer firms and in investment banks;
- Conduct accounting and finance related research and to form linkage with various accounting and finance oriented and research based institutions both locally and abroad.
- Work clerical activities like, keeping general accounts, records and reports; payroll processing and billings.
- Prepare tax return and perform tax plan
- Internalize an appreciation for the role of ethics in both the profession and the business world.
- Be prepared for graduate studies, professional certification and advanced trainings in accounting, auditing, finance, and management

7.4 Professional profile

With additional training and work experience, the graduates of the program can pursue careers and render professional services in the areas of accounting and finance in various forms of organizations ranging from private, governmental and non-profit entities. After successful compilation of the three years 'undergraduate program of accounting, students will be able to be:

- Accounting clerks: Keeping general accounts, records and reports; payroll processing and billings; Perform cost and managerial accounting and control, data generation and supervisions; Disbursement voucher process and control; and bank reconciliation and banking activities;
- Cost analysts: keep accounts of product costing and provide other relevant cost information
- Auditor both internal and external: Work as an assistance auditor (both internal and external); Pre-audit inspection and investigation; Operational audit, partial financial audit, cash audit, compliance audit, branch audit, interim reports audit, advance clearance;

- Tax specialists- prepare tax return, work as internal revenue agents and tax administrator.
- Information system designer and Manipulator-Generating information which is of financial and non-financial in nature necessary for management; and analyzing, designing and installing accounting systems (manual or computerized).
- Financial management –running revenue and expenditure management: capital investment decisions; risk and insurance management and budgeting.
- Financial analyst: financial planner, investment advisor, project coordinator; rendering financial consultancy services.
- Asset valuator: assess the fair value of nonmonetary assets for financial reporting purpose

8 Requirement of the Program

8.1 Admission Requirement

i. After a successful completion of preparatory program:
   - As per the regulations of Ministry of Science and Higher Education,

ii. After 10+3 and level 4 TVET completion

iii. After grade 12 completion
   - TVET diploma or level IV certification
   - Certified National Level Certification of Competencies (COC)
   - Minimum one-year work experience
   - A pass in entrance examination set by the program.

iv. After having a first degree:
   - Any one from any profession
   - As per the admission criteria of the College
   - A pass in entrance examination set by the program.

v. For foreign students
   - As per the degree equivalence evaluated by Education Training Authority (ETA)
   - As per the admission criteria of the College.
   - A pass in entrance examination set by the Program.

vi. Student transfer
   - From a recognized university or college in the related field
   - As per the admission criteria of the college
   - As per the senate legislation of the college

8.2 Graduation Requirements

To graduate from the program, the student should take all courses offered in the program, a total of 147 credit hours and earn a Cumulative Grade Point Average (CGPA) of 2.00 or better by the end of the program, and earn no 'F' grade in any course. The student is also required to have a cumulative grade-point average of at least 2.00 in all major courses by the end the program plus Exit exam result 50%.

8.3 Medium of instruction

The medium of instruction for the program is English language.

8.4 Degree Nomenclature

BA Degree in Accounting and Finance and the Amharic version is:

የአርት ባችለር ዲግሪ በአካውንቲንግና ፋይናንስ

8.5 Duration of the Study

The completion of the program would require four years of study or eight semesters for regular program and Five years of study or fourteen semesters for extension program with total 147 credit hours.

9 Teaching -learning methods and mode of delivery

The program's teaching and learning process include a variety of instructional strategies to accommodate various students learning style and provides opportunities that will help students to construct their understanding of the concepts and practices of the respective courses involved. The teaching will be inquiry oriented and is aimed at developing students 'greater independence as individual thinkers and as individuals who are capable to

Work independently and with groups. The courses will be designed to help students understand the subject matter effectively and efficiently.

The program uses mainly semester based learning and various types of teaching and learning methods appropriate to each course. The method may use one or more of the following as deemed appropriate.

- Lecture
- Term Paper(s)
- Industry visit/community based program
- Research Projects
- Business plan preparation
- Feasibility study
- Case Studies
- Computer Lab Work
- Presentation - Problem based learning

10 Assessment and Evaluation method

The program follows a combination of various assessment and evaluation techniques.

Considering the very nature of the course and the expected learning outcome from each course,

The assessment and evaluation methods include continuous assessment like

- Assignments;
- Quizzes,
- Tests,
- Individual and
- Group projects
- , paper based and
- Practical exams,
- Presentations and the like.

11 Grading System

Students who join this program will be graded using the following grading scale:

Raw Mark interval-100%	Corresponding fixed number grade	Corresponding Letter grade	Remark
[90, 100]	**4.0**	**A+**	
[85, 90)	**4.0**	**A**	
[80, 85)	**3.75**	**A-**	
[75, 80)	**3.5**	**B+**	
[70, 75)	**3.0**	**B**	
[65, 70)	**2.75**	**B-**	
[60, 65)	**2.5**	**C+**	
[50, 60)	**2.0**	**C**	
[45,50)	**1.75**	**C-**	
[40, 45)	**1.0**	**D**	
[0, 40)	**0**	**F**	

12 Quality assurance mechanisms

The college Quality assurance and enhancement office always working almost with all offices and has special link with department heads. The college has its own Quality assurance and enhancement standing committee. Usually the Quality assurance and enhancement standing committee members are higher officials and well experienced staffs and has great role that can assure that giving the quality services throughout the college.

The program will also take all the necessary steps to enhance the quality of education to be in line with international standards by improving the student-teacher ratio, student-book ratio, and other requirements. The standard of exams offered by the program and assessment methods used for each course will be examined periodically to ensure that the students will meet the graduate profile upon graduation.

One of the mechanisms by which the college aims to achieve its far reaching mission and vision is to regularly ascertain the quality of the education that it provides to its students. To this end in order to assure the quality of the program, the Department of accounting and finance shall conduct semi-annual and annual internal audits and assess the availability, sufficiency and relevance of:

- Teachers/faculty staff and support personnel;
- A range of learning resources and physical facilities designated for the program;
- Student support services;
- Performance evaluation of teaching staff by students, peers and supervisors andactions taken following performance evaluations;
- Regular reviews of curriculum and other relevant documents
- Involvement of stakeholders (students, teachers, external professionals and potential employers) in program/curriculum evaluation and review processes;
- Regular reviews of student progress using clearly defined criteria;
- Feedback from academic peers, students, employers and other stakeholders;
- Academic Staff professional development schemes;
- Delivery methods and assessment strategies; and
- Library resources (Up-to-date references and textbooks for all courses, journals,periodicals, e-books/journals)

13 Courses of the program

The college has designed the program in accounting and finance in a way that meets international standards and maintains its local relevance. The following sections present the details of the course structure of the program.

13.1 Course Structure

As per the Higher Education Relevance and Quality Agency course structure framework,the college classifies the courses in to the following three major groups:

- Major Courses – Major area courses that reflect the core objective of the program.
- Supportive Courses – Courses that will provide support for major courses.
- General Courses – Courses offered to the program as basic know-how for corecourses.

13.2 Course Coding and Numbering System

Course coding and numbering reflect Queens' College's provisions across its faculties and programs. All program courses offered in queens 'College are coded and numbered with four mixes of upper case letters followed by a three-digit number. The letter characters represent the discipline of the course (e.g. ACFN=Accounting and Finance; MGMT = Management) etc. The representation of the four-digit number following the letter code is explained as follows:

Course code, used in alpha numerical

- ACFN represents core courses.
- The first digit represents the year in which the course isoffered.
- The second two digits represent the module number in which the course is included.
- The fourth digit represents the alphabeticsequence of the core course offered amongother course in that module.

14 List of courses with their Pre-requisite

15.1 Major Courses

S. No.	Course Title	Course Code	Cr. Hrs	Prerequisite
1	Fundamentals of Accounting I	ACFN 2011	4	None
2	Fundamentals of Accounting II	ACFN 2012	4	ACFN 2011
3	Business Mathematics	ACFN 2014	3	None
4	Business Statistics I	ACFN 2025	3	ACFN 2011
5	Business Statistics II	ACFN 2026	3	ACFN 2025
6	Intermediate Financial Accounting I	ACFN 3021	4	ACFN 2012
7	Intermediate Financial Accounting II	ACFN 3022	4	ACFN 3021
8	Cost and Management Accounting I	ACFN 3031	3	ACFN 2012
9	Cost and Management Accounting II	ACFN 3032	3	ACFN 3031
10	Fundamental of Information System	ACFN 2111	2	None
11	Financial Management I	ACFN 3041	3	ACFN 2012
12	Financial Management II	ACFN 3042	3	ACFN 3041
13	Financial Modeling	ACFN3044	2	ACFN3042
14	Financial Institutions and Markets	ACFN 3081	4	ACFN 3042
15	Banking Principles and Practices	ACFN 3021	2	ACFN 3081
16	Risk Management and Insurance	ACFN 2027	3	None
17	Public Finance and Taxation	ACFN 4091	3	None
18	Advanced Financial Accounting I	ACFN 4101	4	ACFN 3022
19	Advanced Financial Accounting II	ACFN 4102	4	ACFN 4101
20	Accounting Information Systems	ACFN 4011	2	ACFN 2026
21	Accounting Software Application	ACFN 4021	3	ACFN 4011
22	Accounting for Public Sector & Civil Society	ACFN 3071	3	ACFN 3022
23	Auditing Principle and practice I	ACFN 4061	3	ACFN 3022
24	Auditing Principle and practice II	ACFN 4062	3	ACFN 4061
25	Project Analysis and Evaluation	ACFN 4015	3	ACFN 3042
26	Investment Analysis and Portfolio Management	ACFN 4023	3	ACFN 3081
27	Research Methods in Accounting and Finance	ACFN 3022	3	ACFN 2026
28	Senior Research Project ACFN I	ACFN 4024	1	ACFN 3022
29	Senior Research Project ACFN II	ACFN 4025	2	ACFN 4024
30	Econometrics For Finance	ACFN 4013	3	ACFN 2026
	Total		**90**	

15.2 Supportive Courses

S.No	Course Title	Course code	Cr. Hrs	Prerequisite
1	Introduction to Management	MGMT 2012	3	
2	Principles of Marketing	MGMT 2020	3	
3	Macro Economics	ECON 2083	3	ECON 1013
4	Strategic Management	MGMT 4027	3	
5	Operation Management	MGMT 4025	3	
6	Operations Research	MGMT 2023	3	
7	Business Law	MGMT 3023	2	
8	Contemporary Business Communication	MGMT 2021	2	
	Total		22	

15.3 General Foundation Courses

	Course Title	Course code		Prerequisite
1	Communicative English Skill – I	ENLA 1011	3	
2	Economics	ECON 1013	3	
3	General Psychology	PSYC 1014	3	
4	Mathematics for Social Sciences	MATH 1017	3	
5	Critical Thinking	LOCT 1012	3	
6	Global Trend	IRGI 1016	2	
7	History of Ethiopia and the Horn	HIST1102	3	
8	Geography of Ethiopia and the Horn	GEES 1015	3	
9	Physical Fitness	SPSC 1018	P/F	
10	Introduction to Emerging Technologies	EMTE 1026	2	
11	Introduction to Social Anthropology	ANTH 1021	2	
12	Entrepreneurship	MGMT 1029	3	
13	Communicative English II	ENLA 1022	3	ENLA 1011
14	Moral and Ethical Education	MOET 1027	2	
15	Inclusiveness	SNIE 1021	2	
	Total		**37**	

15.4 Summary of Course

S.N	Course Item	No. of Courses	CR.HR	Precent
1	Major	30	90	60%
2	Supportive	8	22	15%
3	General	15	37	25%
Total		51	149	100%

15 Course Breakdown

15.1 Regular program Course Breakdown

Year I Semester I

S.No.	Course Code	Course Title	Cr. Hr
1	ENLA 1011	Communicative English Language skill I	3
2	GEES 1015	Geography of Ethiopia and the Horn	3
3	PSYC 1014	General Psychology	3
4	LOCT 1012	Critical Thinking	3
5	IRGI 1016	Global Trends	2
6	MATH 1017	Mathematics for Social Sciences	3
Total			17

Year I Semester II

S.No.	Course Code	Course Title	Cr. Hr
1	MOET 1027	Moral and Civics Education	2
2	MGMT 1029	Entrepreneurship	3
3	ENLA 1022	Communicative English Language Skills II	3
4	ECON 1013	Introduction to Economics	3
5	EMTE 1026	Introduction to Emerging Technologies	2
6	ANTH 1021	Introduction to Social Anthropology	2
7	SNIE 1021	Inclusiveness	2
8	HIST1102	History of Ethiopia and the Horn	3
		Total	20

Year II Semester I

S.No.	Course Code	Course Title	Cr. Hr
1	MGMT 2012	Introduction to Management	3
2	MGMT 2020	Principles of Marketing	3
3	ACFN 2011	Fundamentals of Accounting I	4
4	ACFN 2014	Business Mathematics	3
5	MGMT 3023	Business Law	3
6	ACFN 2111	Fundamental of information system	2
7	MGMT 2021	Contemporary Business communication	2
		Total	20

Year II Semester II

S.No.	Course Code	Course Title	Cr. Hr
1.	ACFN 2027	Risk Management and Insurance	3
2.	ACFN 2012	Fundamentals of Accounting II	4
3.	ECON 2083	Macro Economics	3
4.	ACFN 3021	Banking Principles and Practices	2
5.	ACFN 3081	Financial Markets and Institutions	4
6.	MGMT 4027	Strategic management	3
		Total	19

Year III Semester I

S.No.	Course Code	Course Title	Cr. Hr
1.	ACFN 4061	Auditing Principle and practice I	3
2.	ACFN 4011	Accounting Information Systems	2
3.	ACFN 3031	Cost and Management Accounting I	3
4.	ACFN 3041	Financial Management I	3
5.	ACFN 3021	Intermediate Financial Accounting I	4
6.	ACFN 2025	Business Statistics I	3
		Total	18

Year III Semester II

S.No.	Course Code	Course Title	Cr. Hr
1	ACFN 3032	Cost and Management Accounting II	3
2	ACFN 3022	Intermediate Financial Accounting II	4
3	ACFN 3042	Financial Management II	3
4	ACFN 4091	Public Finance and Taxation	3
5	ACFN 2026	Business Statistics II	3
6	ACFN 4021	Accounting Software Application	3
		Total	19

Year IV Semester I

S.No.	Course Code	Course Title	Cr. Hr
1.	ACFN 3022	Research Methods in Accounting & Finance	3
2.	ACFN 3071	Accounting for Public Sector & Civil Society	3
3.	ACFN 4101	Advanced Financial Accounting I	3
4.	ACFN 4015	Project Analysis & Evaluation	3
5.	ACFN 4013	Econometrics for Finance	3
6.	ACFN 4024	Senior Research Project Accounting and Finance I	1
7.	MGTM 4025	Operations Management	3
		Total	19

Year IV Semester II

S.No.	Course Code	Course Title	Cr. Hr
1.	ACFN 4102	Advanced Financial Accounting II	4
2.	ACFN 4023	Investment Analysis and Portfolio Management	3
3.	ACFN 4025	Senior Research Project Accounting and Finance II	2
4.	ACFN 4062	Auditing Principle and practice II	3
5.	MGMT 2023	Operations Research	3
		Total	15

16.2. Extension Course Breakdown

YEAR 1: Semester I			
S.No.	Course Code	Course Title	Cr. Hr
1	ENLA 1011	Communicative English Language skill I	3
2	GEES 1015	Geography of Ethiopia and the Horn	3
3	PSYC 1014	General Psychology	3
4	LOCT 1012	Critical Thinking	3
		Total	12

YEAR 1: Semester II			
S.No.	Course Code	Course Name	Cr. Hr
1	IRGI 1016	Global Trends	2
2	ENLA 1022	Communicative English Language Skills II	3
3	ECON 1013	Introduction to Economics	3
4	ANTH 1021	Introduction to Social Anthropology	2
5	MGMT 2012	Introduction to Management	3
		Total	13

YEAR 1: Semester III (Summer Semester)			
S.No.	Course Code	Course Name	Cr.Hr
1	HIST1102	History of Ethiopia and the Horn	3
2	MGMT 1029	Entrepreneurship	3
3	MATH 1017	Mathematics for Social Sciences	3
		Total	9

Year 2: Semester I			
S.No.	Course Code	Course Name	Cr.Hr
1	SNIE 1021	Inclusiveness	2
2	ACFN 2011	Fundamentals of Accounting I	4
3	MOET 1027	Moral and Civics Education	2
4	ACFN 2025	Business Statistics I	3
5	EMTE 1026	Introduction to Emerging Technologies	2
		Total	13

Year 2: Semester II			
S.No.	Course Code	Course Name	Cr.Hr
1	MGMT 2020	Principles of Marketing	3
2	ACFN 2026	Business Statistics II	3
3	ACFN 2111	Fundamental of information system	2
4	ACFN 2012	Fundamentals of Accounting II	4
		Total	12

Year 2: Semester III (Summer Semester)			
S.No.	Course Code	Course Name	Cr.Hr
1	ACFN 3022	Research Methods in Accounting & Finance	3
2	ACFN 2027	Risk Management and Insurance	3
3	ECON 2083	Macroeconomics	3
		Total	9

Year 3: Semester I			
S.No.	Course Code	Course Name	Cr.Hr
1	ACFN 2014	Business Mathematics	3
2	MGMT 2021	Contemporary Business communication	2
3	ACFN 3041	Financial Management I	3
4	ACFN 3021	Intermediate Financial Accounting I	4
		Total	12

Year 3: Semester II			
S.No.	Course Code	Course Name	Cr.Hr
1	ACFN 3031	Cost and Management Accounting I	3
2	ACFN 3022	Intermediate Financial Accounting II	4
3	ACFN 3042	Financial Management II	3
4	MGMT 4027	Strategic management	3
		Total	13

Year 3: Semester III			
S.No.	Course Code	Course Name	Cr.Hr
1	ACFN 3032	Cost and Management Accounting II	3
2	MGMT 3023	Business Law	3
3	ACFN 3071	Accounting for Public Sector & Civil Society	3
4	ACFN 3044	Financial modeling	2
		Total	9

Year 4: Semester I			
S.No.	Course Code	Course Name	Cr.Hr
1	ACFN 4011	Accounting Information Systems	2
2	ACFN 4101	Advanced Financial Accounting I	4
3	ACFN 3081	Financial Markets and Institutions	4
4	MGMT 2023	Operations Research	3
		Total	13

Year 4: Semester II			
S.No.	Course Code	Course Name	Cr.Hr
1	ACFN 4102	Advanced Financial Accounting II	4
2	ACFN 4061	Auditing Principle and practice I	3
3	ACFN 3021	Banking Principles and Practices	2
4	MGMT 4025	Operations Management	3
		Total	12

Year 4: Semester III			
S.No.	Course Code	Course Name	Cr.Hr
1	ACFN 4015	Project Analysis & Evaluation	3
2	ACFN 4023	Investment Analysis and Portfolio Management	3
3	ACFN 4062	Auditing Principle and practice II	3
		Total	9

Year 5: Semester I			
S.No.	Course Code	Course Name	Cr.Hr
1	ACFN 4091	Public Finance and Taxation	3
2	ACFN 4013	Econometrics for Finance	3
3	ACFN 4024	Senior Research Project in Accounting and Finance I	1
		Total	7

Year 5: Semester II			
S.No.	Course Code	Course Name	Cr.Hr
1	ACFN 4021	Accounting Software Application	3
2	ACFN 4024	Senior Research Project in Accounting and Finance II	2
		Total	5

16 Course syllabuses

18.1 Major Courses

Course Code:	ACFN 2011
Course Title:	Fundamentals of Accounting I
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	4
Prerequisites:	No prerequisite
Classification of the Course:	Major

Course Objectives

This course has the general objective of introducing students to the basics of accounting and reporting of financial activities of business organizations as per International Financial Reporting Standards.

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

- Understand the role of accounting in business and develop an awareness of the accounting profession
- Understand the purpose of accounting function and standard accounting practices
- Summarize and apply basic accounting terms, concepts, and principles.
- Define and apply accounting terminology, concepts, and principles in analyzing, recording, and reporting basic business transactions
- Take a series of transactions through the accounting cycle
- Analyze, record, and report transactions for service, merchandising, and manufacturing businesses.
- Prepare financial statements
- Analyze accounting system design and control
- Apply accounting principles and control of cash and receivables

Course Description

This course is designed to provide introductory knowledge of accounting principles, concepts, and practices as per International Financial Reporting Standards. The course deals with the processes involved in financial statements preparation for service-giving businesses, merchandising businesses, and manufacturing businesses. Topics covered

includes the features of accounting information, users of accounting information, nature of financial statements, the double entry system, financial statements preparation process including journals, ledgers, trial balance, adjustments, worksheets, accruals, adjusting and closing entries, and the accounting system. This course provides a foundation for more advanced work in the fields of Accounting and business. All topics are studied in accordance with the provisions of International Financial Reporting Standards (IFRS).

Course Contents

1. Introduction to Accounting and Business
   1.1 The nature of a business
   1.2 Types of business organizations in Ethiopia
   1.3 The role of accounting in business
   1.4 The profession of Accounting
   1.5 Overview of International Financial Reporting Standards (IFRS)
   1.6 Overview of financial reporting requirements in Ethiopia and AABE
   1.7 The accounting equation and elements of the accounting equation
   1.8 Business transactions and its effect on accounting equation
   1.9 financial statements
2. Accounting Cycle for Service enterprises
   2.1 Characteristics of an account
   2.2 Classification of accounts
   2.3 Chart of accounts
   2.4 Rules of debit and credit
   2.5 Normal balances of ac
   2.6 Analyzing and recording transactions
   2.7 Preparing trial balance
   2.8 The adjusting process-accrual vs. cash basis of accounting
   2.9 Preparing a worksheet
   2.10 Preparing financial statements from a worksheet
   2.11 Adjusting and closing entries
   2.12 Post-closing trial balance
3. . Accounting Cycle for Merchandising Enterprises
   3.1 Characteristics of merchandising business
   3.2 Accounting for purchases of merchandises

3.3 Accounting for sales of merchandises

3.4 Merchandise transactions using perpetual and periodic inventory systems

3.5 Chart of accounts for a merchandising business

3.6 Financial statements for a merchandising business

3.7 Adjusting and closing entries for a merchandising business

3.8 Post-closing trial balance

4. Accounting for Manufacturing Enterprises

4.1 Characteristics of manufacturing business

4.2 Classification of manufacturing costs

4.3 Product costing systems- an overview

4.4 Chart of accounts for a manufacturing business

4.5 Recording the flow of costs through production process

4.6 Financial statements for a manufacturing business

4.7 Adjusting and closing entries for a merchandising business

5. Accounting Systems

5.1 Manual and computerized Accounting systems and Enterprise Resource Planning

5.2 Subsidiary ledgers and controlling accounts

5.3 Special journals and vouchers

6. Cash and Receivables

6.1. Nature of cash

6.2. Internal control over cash

6.3. Bank reconciliation

6.4. Petty cash and change funds

6.5. Classifications of receivables

6.6. Internal control of receivables

6.7. Accounting for uncollectible accounts

6.8. Accounting for notes receivable

6.9. Presentation of cash and receivables on the statement of financial position

Text and Reference Books

Text Book:

- Fees and warren, Accounting Principles, 24th edition, South Western publishing Company. And /Any recent edition/
- Kieso, D. E., Weygandt, J. J., & Warfield, T. W. (2016). Financial Accounting, IFRS Edition, New York: John Willey & Sons.
- Commercial Code of Ethiopia

Reference Books

- Smith, Keith & Stephens, Accounting Principles, 3rd edition and above, McGraw Hill book Company.1989 and beyond.
- Hermanson, Edwards and Salmonson, Accounting Principles, 4th ed., Richard D. Irwin, Inc. 1989.
- Larson, Kermit D., Fundamental Accounting Principles, 12th edition and above, Richard Irwin Inc., 1990 and beyond.
- Meigs Walter B., Accounting, the Basis for Business Decisions, 6th Ed and above, McGraw-Hill International Book Company, 1984 and beyond.
- Niswonger and Fees, Accounting Principles, South Western Publishing Company 10th – 13th Ed.

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment	10%
Assignment	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade for the course.

Teaching & Learning Methods/strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 2012
Course Title:	Fundamental of Accounting II
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	4
Prerequisites:	ACFN 2011
Classification of the Course:	Major

Course Objectives

The course has the general objective of introducing students to the accounting basics of recognizing, measuring, and reporting common balance sheet items.

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

- Identify the implication of the various methods of valuation in respect to inventories, property, plant, and equipment, depreciation, tangible and intangible assets, and natural resources.
- Analyze and record payroll transactions in Ethiopian context.
- Analyze, record and report transactions for businesses organized as partnerships, private limited companies, and share companies

Course Description

This course is a continuation of Principles of Accounting I. The course is designed to introduce students to the application of accounting principles and concepts to major balance sheet items. The specific topics includes internal control over cash, accounting for receivables, accounting for inventories, accounting for current liabilities, accounting for plant asset, natural resources and intangibles and accounting for businesses organized as partnerships and companies as per Ethiopian Commercial Code.

Course Contents

1. Inventories
   - 1.1 Nature and definition of inventories
   - 1.2 Internal control of inventories
   - 1.3 he effects of inventory errors on the financial statements
   - 1.4 Inventory cost flow assumptions
   - 1.5 Inventory costing methods under a perpetual and periodic inventory system
   - 1.6 Valuation of inventory at other than cost (LCNRV)
   - 1.7 Estimating inventory costs
   - 1.8 Presentation of merchandise inventory in the financial statements
2. Property, Plant and Equipment, Intangible Assets and Natural Resources

2.1 PPE

- 2.1.1 Nature of PPE
- 2.1.2 Cost of PPE (Measurement at the time of recognition)
- 2.1.3 Measurement after recognition
- 2.1.3 Depreciation of PPE
- 2.1.4 Capital expenditures and revenue expenditures
- 2.1.5 Disposal (DE recognition) of PPE
- 2.1.6 Internal controls of PPE
- 2.1.7 Presentation of PPE on the statement of financial position

2.2 Intangible Assets

- 2.2.1 Nature and classification of Intangible assets
- 2.2.2 Recognition and measurement at the time of acquisition.
- 2.2.3 Measurement after acquisition.
- 2.2.4 Presentation of intangible assets on the statement of financial position

2.3 Natural resources

- 2.3.1 Nature of natural recourses
- 2.3.2 Recognition and measurement
- 2.3.3 Presentation of natural resources on the statement of financial position

3. Current Liabilities
   - 3.1. The nature of liabilities
   - 3.2. Classification of liabilities
   - 3.3. Types of current liabilities

3.4. Presentation of current liabilities on the statement of financial position

4. Ethiopian Payroll System
   - 4.1. Overview of Ethiopian labor laws
   - 4.2. Overview of Ethiopian pension laws
   - 4.3. Overview of Ethiopian employment income tax laws
   - 4.4. Salary, allowances, and fringe benefits
   - 4.5. Overtime payments
   - 4.6. Types of leaves and termination benefits
   - 4.7. Components of payroll sheet
   - 4.8. Payroll-related journal entries
5. Accounting for Partnerships
   - 5.1 Type and basic characteristics of partnership
   - 5.2 Formation of partnerships in Ethiopia
   - 5.3 Equity reporting for partnerships
   - 5.4 Dividing partnership net income and net loss
   - 5.5 Partnership dissolution
   - 5.6 Liquidating partnerships
6. Accounting for Corporations
   - 6.1 Type and basic characteristics of corporations
   - 6.2 PLCs in Ethiopia
   - 6.3 Formation of (Private Limited Companies) PLC
   - 6.4 Management of PLC
   - 6.5 Meeting
   - 6.6 Reserve requirements
   - 6.7 Dividends
   - 6.8 Dissolution
   - 6.9 Reporting shareholders‘ equity on the statement of financial position
7. Share Company in Ethiopia
   - 7.1 Formation of share companies in Ethiopia
   - 7.2 Classes of shares
   - 7.3 Issuing shares
   - 7.4 Types of shareholders‘ meetings
   - 7.5 Treasury shares transactions
   - 7.6 Accounting for dividends

7.7 Reserve requirements

7.8 Earnings per ordinary share

7.9 Reporting shareholders‘ equity on the statement of financial position

Text and Reference Books

Text Book:

- Fees and warren, Accounting Principles, 24th edition, South Western Publishing Company. / Any recent edition/
- Kieso, D. E., Weygandt, J. J., & Warfield, T. W. (2016). Financial Accounting, IFRS Edition, New York: John Willey & Sons.
- Commercial Code of Ethiopia

Reference Books

- Smith, Keith & Stephens, Accounting Principles, 3rd edition and above, McGraw Hill book Company.1989 and beyond.
- Hermanson, Edwards and Salmonson, Accounting Principles, 4th ed., Richard D.
- Larson, Kermit D., Fundamental Accounting Principles, 12th edition and above, Richard Irwin Inc., 1990 and beyond.
- Meigs Walter B., Accounting, The Basis for Business Decisions, 6th Ed and above, McGraw-Hill International Book Company, 1984 and beyond.

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 2014
Course Title:	Business Mathematics
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	No prerequisite
Classification of the Course:	Major

Course Objectives

Upon the successful completion of the course students will be expected to:

- Differentiate the various techniques of mathematics that can be employed in solving business problems
- Understand the concept of time value of money
- Know the way these mathematical techniques are utilized
- Identify the importance of mathematics in solving real world business problems
- Use different mathematical techniques for supporting business decisions

Course Description

This course is designed to expose accounting and finance students to the basic concepts and area of business application of mathematics. Topics include: linear equations and their applications, matrix algebra and its applications, Markov chain analysis and input output analysis, linear programming, mathematics of finance, elements and application of calculus.

Course Contents

1. 1.Linear Equations and Their Applications
   1.1. Linear Equations, Functions and Graphs
   1.2. Characteristics of linear equation
   1.3. Applications of Linear Equations

1.3.1 Linear Cost Output Relations, Variable Cost, Fixed Cost, Total Cost, Average Cost, Marginal cost, Total Revenue, and Total Profit

1.3.2 Break Even Analysis: Model and Solutions

2. Matrix Algebra and Its Applications

2.1 Matrix Concepts

2.2 Dimensions and Types of Matrix

2.3 Matrix Operations and Techniques

2.4 Inverse of a Matrix

2.5 Matrix Applications

2.6 Solving Systems of Linear Equations

2.7 Markov Chains: Concepts, Models and Solutions

3 Introduction to Linear Programming

3.1 Concepts

3.2 Formulation of Linear Programming Models

3.3 The Maximization Problem

3.4 The Minimization Problem

3.5 Solution Approaches to Linear Programming Problem

3.5.1. Graphic Approach

3.5.2. Algebraic (Simplex) Approach

4. Mathematics of Finance

4.1 Overview of exponential and logarithmic functions

4.2 Simple Interest and Discount: Computing Simple Interest

4.3 Compound Interest

4.3.1. Compound Amount (Maturity Value

4.3.2. Present Value (Principal) of Compound Amount

4.4 Nominal and Effective Interest Rate

4.5 Ordinary Annuities

4.5.1. Sum of Ordinary Annuity

4.5.2. Sinking Fund Payments

4.5.3. Present Value of Ordinary Annuity

4.5.4. Amortization

4.5.5. Mortgage Payment

5. Elements and Applications of Calculus

5.1. Differential Calculus

5.1.1. Concept

5.1.2. Rules of Differentiation

5.1.3. First and Second Derivative for Extreme

5.1.4. Business Application of Differential Calculus

5.1.4.1. Marginal Analysis

5.1.4.2. Optimization Problems

5.2. Integral Calculus

5.2.1. Concept

5.2.2. Indefinite and Definite Integration

5.2.3. Rules of Integration

5.2.4. Business Applications of Integral calculus

Text and Reference Books

Text Book:

- Bowen Earl K et. Al, Mathematics with applications in Business and Economics, 1987.

Reference Books

- Barnett Raymond A. and Ziegler Michael R, Essentials of College Mathematics for business and Economics, life science and social science, 12th ed., 2010
- Barnett Raymond A. and Ziegler Michael R, Essentials of College Mathematics for business and Economics, life science and social science, 3rd ed., 1989
- Ann j. Hughes, Applied Mathematics: For Business, Economics, and the social Science, 1983.
- Ronald E. Larson and Bruce H. Edwards, Finite Mathematics with Calculus, 10th ed., 2016
- Ronald E. Larson and Bruce H. Edwards, Finite Mathematics with Calculus, 1991

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade for the course.

Teaching & Learning Methods/strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 2025
Course Title:	Business Statistics I
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 2011
Classification of the Course:	Major

Course Description

- It is a course in basic statistics with statistical methods, and statistical inference which have become useful tools in every field of knowledge. The former generally describes the group characteristics of the particular data, and the latter describes the judgments based on statistical analysis. Besides, it includes Introduction; data collection and presentation; measures of central tendency and dispersion; Probability and probability distribution

Course Objective

The course intended to:

- Familiarizes students with basic concepts of statistics
- Equip student with statistical skills and use these skills in the managerial applications.
- Enable the students to develop an ability to apply statistics in managerial decision making.

COURSE CONTENT

CHAPTER 1: INTRODUCTION

1.1.Definition of Statistics

1.2.Classification of Statistics

1.3.Application of Statistics

CHAPTER 2: DATA COLLECTION AND PRESENTATION

2.1. Data Collection

2.1.1. Classification of Data

2.1.2. Methods of Data Collection

2.2. Tabular Methods of Data Presentation

2.2.1. Frequency Distributions (Absolute, Relative and Cumulative Distributions)

2.3. Graphic Methods of Data Presentation (Histograms, Polygons, Ogive, Pie-Charts, Bar and Line Graphs)

CHAPTER 3: MEASURES OF CENTRAL TENDENCY AND DISPERSION

3.1. The Use of Summation Notation

3.2. Central tendency measures

3.3. Measures of dispersion

CHAPTER 4 - PROBABILITY AND PROBABILITY DISTRIBUTION

4.1. Probability Theory

4.1.1. Basic definitions

4.1.2. Fundamental concepts: - experiment and event, events and their relationships, conditional, joint, the probability tree, Baye' s Theorem.

4.2. Probability Distribution

4.2.1. Definition

4.2.2. Basic concepts- discrete and continuous random variables, expected value and variance of discrete random variables

4.2.3. Discrete probability distributions (Binomial, Hyper-geometric and Poisson Distributions).

4.2.4. Continuous probability distributions (Normal Distributions.)

TextBook

- Gupta M.T Guta, New Delhi-India, Statistics for Management

References:

- David Freedman, Robert Pisani, Roger Purvee, –Statistics‖, 4th Ed., 2009; W.W. Norton and Company Inc
- Bowernonet. al., Essentials of Statistics for Management, the Grow hill I win 3rd Edition,2010,
- Groebner, Shannon & Fry, Statistics for Management, A Decision making Approach, 2014, Pearson
- Hanke&Reitsa , Fundamentals of Statistics for Management, 1986, Charless E. Mernill Publishing Company
- Spiegel et al., Probability & Statistics, 2009, 3rd edition, Mc Grew Hill Education

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

- **Attendance**
- Students with less than 80% attendance will not be given any grade for the course.
- **Teaching & Learning Methods/strategy**
- The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 2026
Course Title:	Business Statistics II
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 2025
Classification of the Course:	Major

Course Description

- This is designed to introduce students to the application of statistics in managerial decision-making. In addition, this course introduces the application of inferential statistics as applied to managerial decision making, sampling theories and sampling distribution, statistical estimation, hypothesis testing, analysis of variance, chi-square distribution, statistical forecasting (time series & regression analysis), and index numbers.

Course Objective

This course aims:

- To familiarize students about the use & application of various statistical tools in the field of managerial decision making
- To enable students, make valid inference from data
- To enable students to construct and test different types of hypothesis
- To enable students to find correlation between variables
- How to apply the statistical tests in the preparation of Research report.
- The application of statistics in every areas of activities in business and industry such as production, financial analysis, distribution, market research, manpower planning.

COURSE OUTLINE
CHAPTER 1 – SAMPLING AND SAMPLING DISTRIBUTIONS

1.1. Sampling Theory

1.1.1. Basic Definitions
1.1.2. The need for samples
1.1.3. Designing and conducting a sampling study
1.1.4. Bias and errors in sampling, non-sampling errors
1.1.5. Types of samples- random and non-random samples

1.2. Sampling Distributions

1.2.1. Definitions

1.2.2. Sampling distributions of the mean and proportion

1.2.3. Sampling distribution of the difference between two means and two proportions

CHAPTER 2 - STATISTICAL ESTIMATIONS

2.1. Basic concepts

2.2. Point estimators of the mean and proportion

2.3. Interval estimators of the mean and proportion

2.4. Interval estimation of the difference between two independent means (concept and formula)

2.5. Student's t-distribution

2.6.Determining the sample size

CHAPTER 3 - HYPOTHESIS TESTING

3.1. Basic concepts

3.2. Steps in Hypothesis testing

3.3. Type I and type II errors (concepts)

3.4. One tailed \IS two tailed hypothesis tests

3.5. Hypothesis testing of:

3.5.1. Population mean, proportion

3.5.2. The difference between two means and two proportions

CHAPTER 4 – CHI-SQUARE DISTRIBUTIONS

4.1. Areas of application

4.1.1. Tests for independence between two variables

4.1.2. Tests for the equality of several proportions

4.1.3. Goodness- of fit tests (Binomial, normal, Poisson)

CHAPTER 5 - ANALYSIS OF VARIANCE

5.1. Areas of application

5.1.1. Comparison of the mean of more than two populations

5.1.2. Variance test

CHAPTER 6 - REGRESSION AND CORRELATION

6.2. Linear correlation

6.2.1. The coefficient of correlation

6.2.2. Rank correlation coefficient

6.3. Simple linear regression

6.3.1. Curve fitting,

6.3.2. The method of least square

Text Book

- Gupta M.T Guta, New Delhi-India, Statistics for Management

References:

- David Freedman, Robert Pisani, Roger Purvee, –Statistics‖, 4th Ed., 2009; W.W. Norton and Company Inc
- Bowernonet. al., Essentials of Statistics for Management, the Grow hill I win 3rd Edition,2010,
- Groebner, Shannon & Fry, Statistics for Management, A Decision making Approach, 2014, Pearson
- Hanke&Reitsa , Fundamentals of Statistics for Management, 1986, Charless E. Mernill Publishing Company
- Spiegel et al., Probability & Statistics, 2009, 3rd edition, Mc Grew Hill Education

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade for the course.

Teaching & Learning Methods/strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 3021
Course Title:	Intermediate Financial Accounting I
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	4
Prerequisites:	ACFN 2012
Classification of the Course:	Major

Course Objectives & Competences to be acquired

The course is designed to give students a thorough understanding of the framework, concepts and techniques of accounting that the students will need to proceed with upper level courses in financial accounting and reporting.

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

- Explain the IASB's conceptual framework underlying financial reporting;
- Demonstrate an awareness of the substance of and the standard-setting process for international accounting standards;
- Perform the accounting functions of analyzing, recording and reporting as accomplished by the accounting cycle and the preparation of the primary financial statements
- Apply professional judgment in analyzing accounting issues and recommending accounting policies;
- Demonstrate the recognition, measurement, and reporting of cash and receivables;
- Discuss the nature, valuation, recognition and presentation of investments in financial assets;
- Demonstrate the recognition, measurement, and reporting of inventories;
- Explain incentives and ethical issues underlying accounting policy decision.

Course Description

This course presupposes that the students are equipped with knowledge of basic accounting principles. In this course, emphasis is made on accounting theory of financial statements, recognition criteria, measurement, also reporting requirements of the elements of financial statements are covered. Treatment of assets, namely, cash, receivables, investments and inventories form the central objective of this course.

Course Contents

1. Development of Accounting Principles and Professional Practice
   - 1.1 The environment of financial accounting
   - 1.2 Financial reporting requirements in Ethiopia
   - 1.3 The IASB and its governance structure
   - 1.4 The IASB pronouncements
   - 1.5 The IASB‘s conceptual framework for financial reporting
     - 1.5.1 Objectives of financial reporting
     - 1.5.2 Qualitative characteristics of financial reports
     - 1.5.3 Elements of financial statements
     - 1.5.4 Recognition, measurement, and disclosure concepts
     - 1.5.5 Cash flows and Income measurement
2. IFRS-based Financial Statements
   - 2.1 Summary of the accounting cycle (process)
   - 2.2 Purpose of financial statements
   - 2.3 Financial statement presentations
   - 2.4 Statement of financial position
   - 2.5 Fair value measurement
   - 2.6 Statement of profit or loss and other comprehensive income
   - 2.7 Statement of changes in equity
   - 2.8 Statement of cash flows
   - 2.9 Notes to the financial statements, accounting policies and disclosures
   - 2.10 Accounting Policies, Changes in Accounting Estimates and Errors
     - 2.10.1 Treatment of changes in accounting policy
     - 2.10.2 Treatment of changes in accounting estimates
     - 2.10.3 Treatment of changes in errors
3. Revenue Recognition
   - 3.1 Nature and definitions
   - 3.2 Revenue recognition model framework
   - 3.3 Contract costs
   - 3.4 Long-term construction contracts accounting
     - 3.4.1 Overview of Ethiopian construction sector
     - 3.4.2 Basic accounting in construction contracts

4 Cash and Receivables

4.1 Accounting for cash

4.1.1. Cash and internal control over cash

4.1.2. Types of main bank accounts

4.1.3. Bank reconciliation

4.1.4. Reporting of Cash and disclosure requirements

4.2 Accounting for Receivables

4.2.1 Receivables and internal control over Receivables

4.2.2 Recognition and valuation of accounts receivable

4.2.3 Recognition and valuation of notes receivable

4.2.4 DE recognition of receivables

5 Investments

5.1 Nature and classification of investments

5.2 Accounting for debt investments

5.3 Accounting for equity investments

5.4 Impairment of investment value

5.5 Transfer between categories

6 Inventories

6.1 Nature and classification of inventory

6.2 Physical goods and costs included in inventory

6.3 Valuation of inventories: A cost-basis approach

6.3.1 Subsequent valuation methods

6.3.2 Lower-of-cost-or-net realizable value (LCNRV) method

6.3.3 Gross profit method

6.3.4 Retail-inventory method

Text and Reference Books

Text Book:

- Kieso, D. E., Weygandt, J. J., & Warfield, T. W. (2016). Intermediate Accounting, IFRS Edition, New York: John Willey & Sons.

Reference Books:

- Kieso, Weygandt, and Warfield, Intermediate Accounting 15th Edition
- Kieso, Weygandt, and Warfield, Intermediate Accounting 16th Edition
- Commercial Code of Ethiopia
- Ernst & Young LLP (2016), International GAAP, John Wiley & Sons Ltd.

- www.ifrs.org
- IFRS Blue Book

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 3022
Course Title:	Intermediate Financial Accounting II
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	4
Prerequisites:	ACFN 3021
Classification of the Course:	Major

Course Objectives

This course is the continuation of Financial Accounting I. Upon the successful completion of the course students will be expected to:

- Explain the recognition, valuation and disposition of plant, property and equipment;
- Describe the nature of current liabilities, provisions, and contingencies and their respective accounting and reporting treatments;
- Account and report non-current liabilities;
- Prepare statement of cash flows;
- Explain the recognition and valuation of intangible assets;
- Discuss the accounting and reporting for transactions related agriculture;
- Discuss the nature and accounting treatment of leases;
- Demonstrate the ability to apply disclosure requirements pertaining to the financial statement items covered in this course; and
- Demonstrate the ability to exercise professional and ethical judgment in the application of the proper accounting and reporting methods.

Course Description

This course is the continuation of Intermediate Financial Accounting I. It is one of the core accounting courses offered by the department. Like the first part, it basically deals with the application of financial accounting theory for business organizations. It also tries to introduce students with the financial accounting applications in the Ethiopian business environment. The course includes topics, namely, plant, property, and equipment; Intangible assets; current and non-current liabilities; leases; statement of cash flows; and agriculture.

Course Contents

1. Property, Plant, and Equipment
   1.1 Nature and definitions of PPE
   1.2 Initial and subsequent valuation of Property, Plant, and Equipment
      1.2.1 Initial valuation of property, plant, and equipment
      1.2.2 Subsequent valuation of property, plant and equipment
      1.2.3 DE recognition of property, plant and equipment
   1.3 Depreciation, Impairments, Revaluations, and Derecogintion
2 Investment property
   2.1 Nature of Investment property
   2.2 Initial recognition and measurement of investment property
   2.3 Subsequent measurement of investment property
   2.4 Presentation and disclosure requirements
3 Non-current Assets Held for Sale, and Discontinued Operations
   3.1 Nature of NCAHFS and discontinued operations
   3.2 Initial recognition and measurement of NCAHFS
   3.3 Subsequent measurement of NCAHFS
   3.4 Presentation and disclosure requirements
4 Intangible assets
   4.1 Characteristics and classification
   4.2 Valuation and amortization
   4.3 Impairments
   4.4 Presentation and disclosure requirements
5 Current Liabilities, Provisions, and Contingencies
   5.1 Nature and types of current liabilities
   5.2 Recognition and measurement of provisions
   5.3 Contingencies
   5.4 Presentation of current liabilities
6 Non-Current Liabilities
   6.1 Nature and classifications of non-current liabilities
   6.2 Recognition and valuation of bonds
   6.3 Extinguishments

6.4 Presentation and disclosure requirements

7 Leases

7.1 Nature and Definitions

7.2 The leasing environment

7.3 Classifications of lease

7.4 Overview of Ethiopian legal framework for lease

7.5 Accounting for the lessee

7.6 Accounting by the lesser

7.7 Special accounting problems

7.8 Presentation and disclosure requirements

8 Deferred Tax

8.1 Accounting income versus taxable income

8.2 Temporary versus permanent differences

8.3 Deferred tax liabilities versus deferred tax assets

8.4 Tax losses carried forward

8.5 Presentation and disclosure requirements

9 Agricultural Accounting

9.1 Nature and definitions of Agricultural accounting

9.2 Recognition and measurement of agricultural produces

9.3 Reporting and disclosure requirements

Text and Reference Books

Text Book:

- Kieso, D. E., Weygandt, J. J., & Warfield, T. W. (2016). Intermediate Accounting, IFRS Edition, New York: John Willey & Sons.

Reference Books

- Kieso, Weygandt, and Warfield, Intermediate Accounting 15th Edition
- Kieso, Weygandt, and Warfield, Intermediate Accounting 16th Edition
- Commercial Code of Ethiopia
- Ernst & Young LLP (2016), International GAAP, John Wiley & Sons Ltd.
- www.ifrs.org
- IFRS Blue Book

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment	10%
Assignment	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 3031
Course Title:	Cost and Management Accounting I
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 2012
Classification of the Course:	Major

Course Objectives & Competences to be acquired

Upon the successful completion of the course students will be expected to:

- Describe and make use of the basic principles and practices of cost accounting.
- Differentiate cost accounting, management accounting and financial accounting
- Apply appropriate costing system to determine the cost of various cost objects.
- Apply for spoilage, reworked units, and scrap in job and process costing system.
- Determine cost of the product or service using job order costing, process costing and Activity Based Costing
- Distinguish variable and absorption costing as used in product costing.
- Properly account for by products and joint product costs.

Course Description

Modern businesses need frequent information about business activities to plan accurately for the future, control business results, and make a proper appraisal of the performance of persons working in an organization. The fulfillment of their goals requires details about the costs incurred and benefits (revenues) obtained which are provided by what is known as ―Cost Accounting‖. In Comparison, financial accounting does not provide management with detailed cost and revenue, information relevant to its needs.

The course deals with detailed concepts about cost accounting practices, the theory and techniques of cost accounting. Cost behavior, cost identification and analysis, system for establishing costs, absorption and variable costing, cost allocation, managerial use of cost data, modern costing system (Activity Based Costing) nature and objective of management accounting.

Course Contents

1. Introduction

1.1 Purpose of an accounting system

1.2 The role of an accountant

1.3 Accounting and the management process

1.4 Financial Accounting, cost accounting and Management accounting.

1.5 Cost benefit philosophy and behavioral considerations in management Accounting systems

1.6 Management Accounting in service organizations

1.7 Ethical considerations in Management Accounting

2. Introduction to cost terms and cost classifications

2.1 Cost in general

2.2 Cost object and cost driver

2.3 Cost accumulation, assignment and trailing/Allocation.

2.4 Classification of costs

3. Job, process and operation costing

3.1 Concepts: costing system, cost pool, cost allocation bases

3.2 Job order costing system features

3.3 Accounting procedures for job order costing system.

3.4 Process costing system features

3.5 Job order costing system- - illustration

3.6 Process costing system

3.6.1 Illustration (FIFO methods)

3.6.2 Spread sheet application of process costing

3.7 Problems of overhead application

3.8 Operations costing

3.9 ABC methods

4. Spoilage, reworked units and scrap

4.1 Spoilage, rework and scrap in general

4.2 Process costing and spoilage

4.3 Job order costing and spoilage

4.4 Reworked units

4.5 Accounting for scrap

5. Income Effect of Alternative Product Costing Methods

5.1 Variable and Absorption Costing

5.2 Role of various denominator levels in absorption costing

5.3 Adjusting inventories for external reporting

6. Cost Allocation

6.1. Cost Allocation –in General

6.2. General Purpose of Cost Allocation

6.3. Allocation for economic decisions and motivations

6.4. Cost allocation Methods

6.5. The contribution approach to cost allocation

7. Cost Allocation-Joint products and by products

7.1. Concepts – Joint. Byproducts Joint costs

7.2. Allocation of Joint costs

7.3. Accounting for byproducts

Text and reference books

Text Book:

- Horngren, Foster, &Datar. Cost Accounting: A Managerial Emphasis. 17th Ed. 2021.
- Horngren, Foster, & Datar. Cost Accounting: A Managerial Emphasis. 14th Ed. 2012.

Reference Books

- Horngren, Sunden& Stratton. Introduction to Management Accounting. 11th Ed. 1999
- C.T Homgren, Introduction to Management Accounting 4th to 8 th editions, 1999 USA
- C.T.Homgren, Cost Accounting: A Managerial Emphasis 5th to 8th ecitionsprentice Hall Inc. 1982 to 1994
- Homgren, foster, &Datar, Cost Accounting A Managerial Emphasis. 10 thEcition
- GetuJemaneh, Management Accounting 1996.
- Ray H.Garrison, Managerial Accounting. 6th edition
- Caluinengler, Managerial Accounting 2nd edition

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 3032
Course Title:	Cost and Management Accounting II
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 3031
Classification of the Course:	Major

Course Objectives & Competences to be acquired

- Upon the successful completion of the course students will be expected to:
- Explain the importance of cost- volume- profit analysis;
- Describe the benefit of budgeting and its application;
- Prepare a master budget;
- Prepare a flexible budget;
- Compute and interpret variances;
- Apply relevant costing to different decisions;
- Explain the methods of pricing;
- Explain the costs and benefits of decentralization.

Course Description

The course builds on the knowledge acquired from the course entitled cost and Management Accounting and introduces some new concepts and uses of accounting tools and techniques in the analysis, planning and control of business operations and management decision making processes. Topics covered include: intensive review of the management decision making processes and nature of management information, examination of concepts and rationale underlying managerial accounting managerial methods, the budgeting process and standard costing, the investment decision and quantitative methods of evaluation.

Course Contents

1. Cost-Volume-Profit Relationships
    - 1.1. Variable and fixed cost behavior and patterns
    - 1.2. Break-even analysis uses and techniques
    - 1.3. Planning with cost-volume-profit Data
    - 1.4. Limitation of CVP analysis
2. The Master Budget
    - 2.1. The overall plan and its characteristics

2.2. Advantages of budgeting

2.3. Types of budgets

2.4. Developing the master budget

3. Flexible Budgets and Standards

3.1. Static vs. Flexible budgets

3.2. Standards for material and labor

3.3. Controllability and variance analysis

3.3.1. Direct material

3.3.2. Direct labor

3.3.3. Overheads

4. Measuring Mix and Yield Variances

4.1. Sales variances

4.1.1. Sales volume variance

4.1.2. Sales Mix Variance

4.1.3. Market-size and market-share variance.

4.2. Input variances

4.2.1. Direct materials Mix and Yield Variances

4.2.2. Direct Labor Mix and Yield variances

4.3. Productivity Measurement

5. Decision-Making and Relevant Information

5.1. The role of Accounting in special decisions

5.2. The meaning of relevance

5.3. Irrelevance of past costs and future costs that will not differ

5.4. Special decision areas

5.4.1.Make or Buy decision

5.4.2.Special Order decisions

5.4.3.Add or Drop decisions

5.4.4.Product Mix decisions

5.4.5.Scarce Resource decisions

6. Pricing Decisions and Cost Management

6.1. Major influence on pricing decisions

6.2. Costing and pricing for the short run and long run.

6.3. Cost plus target rate of return on investment

6.4. Decentralization and Transfer Pricing

6.5. Responsibility Accounting

Text and reference books

Text Book:

Horngren, Foster, & Datar. Cost Accounting: A Managerial Emphasis. 17 th Ed. 2021.

Horngren, Foster, &Datar. Cost Accounting: A Managerial Emphasis. 12 th Ed. 2012.

Reference Books

Horngren, Sunden& Stratton. Introduction to Management Accounting. 11th Ed. 1999

C.T Homgren, Introduction to Management Accounting 4th to 8 th editions, 1999 USA

C.T.Homgren, Cost Accounting: A Managerial Emphasis 5th to 8th ecitionsprentice Hall Inc. 1982 to 1994

Homgren, foster, &Datar, Cost Accounting A Managerial Emphasis. 10th Edition

GetuJemaneh, Management Accounting 1996.

Ray H.Garrison, Managerial Accounting. 6th edition

Caluinengler, Managerial Accounting 2nd edition

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 3041
Course Title:	Financial Management I
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 2012
Classification of the Course:	Major

Course Objectives & Competences to be acquired

The aim of the course is to expose students to the basic concepts and techniques of Financial Management. This course enhances students understanding of corporate finance and to improve their ability to make decisions in the firm that create shareholder value. The course emphasizes on financial decision making within the firm. Upon the successful completion of the course students will be expected to:

- Describe and make use of the basic principles and practices of financial management.
- Understand financial statement analysis
- Comprehend time value of money
- Understand valuation of financial assets
- determine cost of capital
- Identify capital budgeting decisions, process and techniques

Course Description

This course deals with fundamental financial concepts and principles. Emphasis is placed on practical problem solving skills based on these concepts and principles. Topics include the role of the financial manager; financial analysis; risk and return, the cost of capital; capital budgeting; and leverages

Course Contents

1. Introduction

1.1 An overview of financial management

1.2 Basic Assumptions and Principles of financial management

1.3 Scope of financial management

1.4 Role of financial manager

1.5 Goal of financial management

1.6 Relationship between financial Management and other business activities

1.7 Financial market and corporations

2. Financial Analyses and Planning

2.1 Purposes of financial analysis

2.2 Tools for financial analysis

2.3 Ratio Analysis

2.3.1 Short term solvency or liquidity measures

2.3.2 Long-term solvency measures

2.3.3 Asset Management or turnover measures

2.3.4 Profitability Measures

2.3.5 Market Value Ratios (Measures)

2.4 Problems with financial statement analysis

2.5 Financial Forecasting

3. The Time Value of Money

3.1 Why money has a time value?

3.2 Future Value of a single amount

3.3 Present value of a single amount

3.4 Future value of annuity

3.5 Present value of annuity

3.6 Special Case Annuities

3.6.1 Perpetuities

3.6.2 Deferred Annuity

3.7 Uneven Cash Flow Streams

3.8 More frequent compounding

3.8.1 Compounding for less than a year

3.8.2 Effective annual rate and the nominal rate

4. Valuation of Financial Assets

4.1.Introduction

4.2.Concept of Value

4.3.Bond valuation

4.4.Stock valuation

5. Cost of Capital

1.1. The concept of cost of capital and opportunity cost

1.2. Component of Cost of Capital

1.2.1. Cost of Debt

1.2.2. Cost of Preference Capital

1.2.3. Cost of Equity

1.3. The weighted Average Cost of Capital (WACC)

1.4. The Marginal Cost of capital (MCC)

6. Capital Budgeting Decisions

6.1. The capital budgeting decision process

6.2. Cash flows

6.3. Capital budgeting techniques

Text and Reference Books

Text Book:

- Brigham, Eugene F. and Michael C. Ehrhardt, Financial Management: Theory and Practice (16th edition), South-Western, 2020.
- Brigham, Eugene F. and Michael C. Ehrhardt, Financial Management: Theory and Practice (13th edition), South-Western, 2011.

Reference Books

- Ross, S.A., Westerfield, R.W. and Jordan, B.D., Fundamentals of Corporate finance, 11th edition, McGraw-Hill/Irwin, USA, 2019.
- Ross, S.A., Westerfield,R.W. and Jordan, B.D., Fundamentals of Corporate Finance, 5nd edition, Richard D. IrwinInc.,USA, 2013
- Scott Besley and Brigham E. F., Essentials of Managerial Finance, 14th edition, Thomson South-Western, USA, 2008.
- Brigham, E.F. and Houston, J.F., Fundamentals of Financial Management, 9th Edition, South-Western, USA, 2001.
- Nevue, R.P., Fundamentals of Managerial Finance, 2nd edition, South-Western Publishing Co., Ohio, 1985
- Gitman, L.J., Principles of Managerial Finance, 12th edition, Harper Collins, USA, 2009.
- Petty &et. A., Basic Financial Management, 6th edition, Prentice-Hall, Inc., 1993
- Pandey I.M. Financial Management. 9th Edition

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 3042
Course Title:	Financial Management II
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 3041
Classification of the Course:	Major

Course Objectives & Competences to be acquired

The basic objective of this course is to familiarize students with the basics of investment, financing and dividend decisions that are the central thematic areas of finance profession.

Upon the successful completion of the course students will be expected to:

- Describe and make use of the basic principles and practices of financial management.
- Understand risk and return
- Comprehend capital structure and leverage
- Identify dividend and dividend policy
- understand working capital management
- Identify source of financing

Course Description

This course is a continuation of Financial Management I. It emphasizes on building and applying financial models, following the principle of financial management, for planning and decision making purposes. It explains with the help of the language of financial accounting, how top management conducts systematic analysis, builds innovative plans, understands and manages risk, and creates more profit, cash and value for the organization. Topics included are: Introduction to a modeling approach, financial accounting as the foundation for financial models, cash flow models for planning, the cost of capital, capital budgeting and strategy, and investment decisions and portfolio theory.

Course Contents

1. Risk and Return

1.1 Understanding Return and Risk

1.2 Probability distributions

1.3 Measures Return

1.4 Measures Risk

1.5 Risk and the required rate of return

1.5.1 CAPM

1.5.2 The security market line

2. Capital Structure Policy and Leverage (Financing Decision)

2.1.The capital structure question

2.2.Factors that influence capital structure decisions

2.3.Business and Financial Risk

2.3.1. Business risk and operating leverage

2.3.2. Financial risk and financial leverage

2.4.Determining the optimal capital structure

2.4.1. EBIT/EPS analysis

2.4.2. The effect of capital structure on stock price and the cost of capital

2.5.Introduction to the theory of capital structure

2.5.1. Modigliani and Miller (M&M) Propositions I and II with no taxes

2.5.2. Modigliani and Miller (M&M) Propositions I and II with taxes

2.5.3. Trade-off theory (Static Trade-off Hypothesis)

2.5.4. Signaling theory

2.5.5. Using debt financing to constrain managers

2.6.Method of financing

2.6.1. Debt financing

2.6.2. Equity financing

2.6.3. Lease financing

3. Dividends and Dividends Policy

3.1.Dividend theories

3.2.Establishing the dividend policy in practice

3.3.Factors influencing dividend policy

3.4.Other factors related to cash dividends:

3.4.1. Stock dividends and stock splits

3.4.2. Stock repurchases

4. Managing Current Assets (working capital management)

4.1.Working capital terminologies

4.2. Alternative current asset investment policies

4.3. Cash management

4.3.1. Reasons for Holding Cash

4.3.2. Understanding Float

4.3.3. Cash Collection and Concentration

4.3.4. Managing Cash Disbursement

4.3.5. Investing Ideal Cash

4.3.6. Determining the target cash balance

4.4.Receivables management

4.4.1. Credit and receivables

4.4.2. Terms of sale

4.4.3. Analyzing credit policy

4.4.4. Credit Analysis

4.4.5. Collection policy

4.5.Inventory management

4.5.1. Introduction

4.5.2. Meaning & Nature of inventory

4.5.3. Benefits & costs of Holding Inventory

4.5.4. Inventory management techniques

5. Financing Current Assets

5.1.current asset financing policies

5.2.Sources of short-term financing

Text and References Books

Text Book:

- Brigham, Eugene F. and Michael C. Ehrhardt, Financial Management: Theory and Practice (16th edition), South-Western, 2020.

Reference Books

- Brigham, Eugene F. and Michael C. Ehrhardt, Financial Management: Theory and Practice (13th edition), South-Western, 2011.
- Ross, S.A., Westerfield, R.W. and Jordan, B.D., Fundamentals of Corporate finance, 13th edition, McGraw-Hill/Irwin,USA,2013.
- Ross, S.A., Westerfield,R.W. and Jordan, B.D., Fundamentals of Corporate Finance, 2nd edition, Richard D. IrwinInc.,USA, 1993

- Scott Besley and Brigham E. F., Essentials of Managerial Finance, 14th edition, Thomson South-Western, USA, 2008.
- Brigham, E.F. and Houston, J.F., Fundamentals of Financial Management, 9th Edition, South-Western, USA, 2001.
- Nevue, R.P., Fundamentals of Managerial Finance, 2nd edition, South-Western Publishing Co., Ohio, 1985
- Gitman, L.J., Principles of Managerial Finance, 12th edition, Harper Collins, USA, 2009.
- Petty &et. A., Basic Financial Management, 6th edition, Prentice-Hall, Inc., 1993

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Assignment 1	10%	
Assignment 2	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Attendance

Students with less than 80% attendance will not be given any grade in the course

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 3081
Course Title:	Financial Institutions and Markets
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	4
Prerequisites:	ACFN 3042
Classification of the Course:	Major

Course Objectives & Competences to be acquired

This course provides students the essential knowledge required to understand the nature and role of the financial system in the economy and the characteristics and operations of the major financial institutions.

Upon the successful completion of the course students will be expected to:

- Describe and make use of the basic principles and practices of financial institutions and market.
- Understand financial system
- Comprehend financial markets
- Identify regulation financial markets and institutions
- understand interest rate
- Identify financial markets and institutions in Ethiopian context

Course Description

Financial markets and institutions channel trillions of dollars through the economy, affecting business and consumer decisions and the economic wellbeing of foreign countries. The purpose of this course is to guide students in developing critical thinking skills as applied to financial markets and institutions. Topics include the financial system in perspective; financial assets, money and financial transactions; financial institutions in the financial system; interest rates in the financial system, interest rates in the financial system, financial markets in the financial system, the regulation of financial markets and institutions, and overview of Ethiopian financial system.

Course Contents

1. An Overview of the Financial System.
    1.1. The role of financial system in the economy
    1.2. Financial assets: role and properties

1.3. Financial markets: role, classifications and participants

1.4. Lending and borrowing in the financial system

2. Financial Institutions in the Financial System

2.1. Financial institutions and capital transfer

2.2. Functions of Financial Institutions

2.3. Financial intermediaries and their roles

2.4. Classifications of Financial Institutions

2.5. Depository financial institutions.

2.6. Non-depository institutions.

2.7. Risks in Financial Industry

3. Interest rates in the Financial System

3.1. The theory and structure of interest rates

3.2. Factors affecting structure of interest rate determinations

4. Financial Markets in the Financial System

4.1. Organization and Structure of Markets

4.2. Primary and secondary market

4.3. Money Market

4.4. Capital Market

4.4.1. Debt Market

4.4.2.Equity Market

4.5. Foreign Exchange Markets

4.6. The Derivative Market

5. The Regulation of Financial Markets and Institutions

5.1. Purpose of regulation

5.2. Nature of Financial System Regulation

5.3. The forms of regulation

5.4. Arguments regarding regulation

6. Overview of Ethiopian Financial System

6.1. Financial Markets & Institutions in Ethiopia

6.2. Negotiable Instruments in Ethiopia

6.3. Financial sector in Ethiopia

6.4. Regulation of financial sector in Ethiopia

Text and Reference Books

Text Book:

Frederick Mishkin, 2005. The Economics of Money, Banking and Financial Markets 7th edition USA

Reference Books

Fabozzi, Frank J, Franco Modigliani, Frank J. Jones. Financial Institutions and Markets. 3rd Edition, USA

Proclamations, Regulations, and Directives which govern the financial sector

Saunders, Anthony and Marcia Millon Cornett. Financial markets and institutions

Rose, Peter S. Money and capital markets: The financial system in an increasingly global economy. 5th Ed

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 3021
Course Title:	Banking Principles and practices
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	2
Prerequisites:	ACFN 3081
Classification of the Course:	Major

Course Objectives & Competences to be acquired

Upon successfully completing this course student will be able to;

- Identify those different services provided by banks for their customers
- Identify basic operations/functions of Central Bank
- Identify the responsibility of the bank personal which serves a bank in different position
- Describe how to manage the asset and liability of the bank
- Enhance the knowledge about the function of the bank to the society
- Differentiate the balance sheet of the bank form other firms
- Identify items should be included in a loan policy
- Identify the sequence of information flow within the bank
- Identify the basic operational differences among banks
- Identify basic service be provided by Development and Investment Banks

Course Description

This course is designed to quaint students with the basic principles, procedures, and practice of banks, with special emphasis on Ethiopian banking sector. Topics include industry structure and competition, regulation, types of deposit and pricing methods, lending practice and procedure, bank performance measurement, the management of asset and liability composition to achieve corporate objectives regarding profitability, liquidity, capital adequacy, and asset quality. The course also examines global banking sector crises and public policy responses.

Course Contents

1. An Overview of Banks and their Function
    1.1. Introduction
    1.2. Meaning of Banking

1.3. Types and Functions of Banks

1.4. Banking Services and Issues in 21st Century

2. Ethiopian Banking Sector

2.1. Organization and Structure of Ethiopian Banking Industry

2.1.1. Banks

2.1.2. Microfinance Institutions

2.1.3. Saving and Credit Associations

2.2. Classification and Functions of Banks in Ethiopia

2.3. Regulations of Ethiopian Banking Sector

2.4. Major Regulatory Issues

3. Ethiopian Banks' Sources of Funds

3.1. Types of deposit and pricing of deposits

3.2. Opening and closing of accounts

3.3. Payment methods from accounts (Checks, letters, bank transfers, ATM, mobile banking, e-banking, and etc.)

3.4. Inter-Bank Loans

3.5. Regulations on Investments by Banks

4. Ethiopian Banks' Lending Procedures

4.1. Types and Characteristics of Loans

4.2. Regulations on Lending

4.3. Credit analyses and loan pricing

4.4. Follow-up and supervision

4.5. Foreclosure and treatment of non-performing loans

4.6. Letter of credit and international trade financing

5. Asset-Liability Management Techniques

5.1. Managing Interest- Sensitive and Duration Gaps

5.2. Managing operating risk, interest rate risk, liquidity risk, and credit risk

5.3. Determinants of choice of investments

5.4. Managing Investment Portfolios

5.5. Managing Liquidity and Reserves

6. Financial Statements and Bank Performance Evaluation

6.1. Financial Statements of Ethiopian Banks

6.2. Measuring and Evaluating Performance of Ethiopian Banks

Text and Reference Books

Text Book:

- Peter S. Rose and Sylvia C. Hudgins. Bank Management & Financial Services. 9th edition, McGraw-Hill Irwin.
- Shelagh Heffernan. Modern Banking in Theory and Practice. John Wiley & Sons (Latest Edition)
- References:
- Gardiner, M.J.; and Mills, D.L., Managing Financial Institutions 3rd. Edition The Dryden Press (1994) - USA
- Graddy, D.B.; Spencer, A.H.; and Brunsen, W.H., Commercial Banking and The Financial Services Industry, Prentice Hall Virginia (USA) 1985
- Graddy, D.B.; and Spencer, A.H., Managing Commercial Banks, Prentice Hall USA
- Koch; T.W., Bank Management, The Dryden Press, 1988 (USA) 1988
- Sinkey; J.F. Commercial Bank Financial Management. Macmillan Publishing Co.

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Evaluation consists of the following:

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 4091
Course Title:	Public Finance & Taxation
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	None
Classification of the Course:	Major

Course Objectives & Competences to be acquired

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

Discuss the essence of public finance and taxation in theory and in Ethiopian context

Apply basic Ethiopian tax concepts to various circumstances relating to the employment, business and other income taxes

Apply basic Ethiopian tax concepts to various circumstances relating to VAT, turnover tax, excise taxes, and custom duty

Course Description

The course focuses on the taxing and spending activities of a government and their influence on the allocation of resources and distribution of income in general and with special reference to Ethiopia as per the new economic policy. Moreover, the course will provide a reliable foundation in the core areas of public finance and Ethiopian taxation, and enable students understand the operation of the Ethiopian tax system. The topics covered include: Introduction to public finance, tools of public finance mainly taxation, analysis of the finance system of the Federal Democratic Republic of Ethiopia with emphasis on the Taxation System.

Course Contents

1. Basics of Public Finance
    - 1.1 Definition of public finance
    - 1.2 Scope of public finance
    - 1.3 The role of government in the economy
    - 1.4 Public expenditure
    - 1.5 Public revenue
    - 1.6 Public debt
    - 1.7 Public administration

1.8 Fiscal federalism

2. Meaning and Characteristics of Taxation

2.1 Objectives of taxation

2.2 Principles of taxation

2.3 Tax classifications

2.4 Tax rate structure

2.5 Shifting and incidence of taxation

2.6 Tax evasion, avoidance and delinquency

3. Public Finance in Ethiopia

3.1 Features of Ethiopian Federal Finance

3.2 Expenditure Assignment

3.3 Revenue Assignment

3.4 Intergovernmental Transfer

3.5 Borrowing

3.6 Trends of Ethiopian public revenues, expenditures, grants, deficits, and debts

3.7 Budget and its process

4. Ethiopian Tax System

4.1 Structure of Ethiopian Tax System and Administration

4.2 Direct Taxes

4.3 Indirect Taxes

4.4 Value-Added Tax

4.5 Turnover Tax

4.6 Excise Tax

4.7 Stamp duties

4.8 Foreign Trade Taxes

4.9 Custom duties

4.10Import Procedure

4.11 Export Procedures

4.12 Sur-Tax

Investment Incentives

Tax Exemption

Tax holiday

Text and Reference Books

Text Book:

- Harvey S. Rosen, Public Finance, 9th edition, Richard D. Irwin, Inc., Sept 25,2009.

Reference Books

- JutiuYucelik M. and Percy W.Kierstead –Ethiopia: Presumptive Taxation‖ IMF working Paper. December 1994.
- Harvey S. Rosen, Public Finance, 8th edition, Richard D. Irwin, Inc., 2008.
- Richard A. Musgrave and Peggy B. Musgrave, Public Finance in Theory and Practice, 2nd edition, McGraw Hill Inc. 1989.
- Taxation in Ethiopia. Ethiopian Chamber of Commerce Ethiopian Business Development Services Network.Jan-2005.
- Recent various Ethiopian Tax Proclamations, Regulations, and Directives.
- Web Sites:
    - http://www.erca.gov.et/
    - http://www.mofed.gov.et/

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	MGMT 2027
Course Title:	Risk Management and Insurance
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	None
Classification of the Course:	Major

Course Objectives & Competences to be acquired

Upon the successful completion of the course students will be expected to:

- Identify basic concepts of risk
- Explain the basic classification of risk
- Identify the principles of insurance
- Describe insurance Industry in Ethiopia
- Explain the nature and application of reinsurance
- Identify and measure business loss exposures.
- Discusses how to select among the major tools of risk management
- Measure, if not eliminate, exposures to loss or risk and analyze various class of insurance contracts

Course Description

Risk affects every aspect of an organization. The effects of risk are not confined within any predictable boundaries; a single event can easily influence several areas of an organization at once, producing consequences far beyond the immediate impact. The pervasiveness and complexity of risk presents strong challenges to managers, one of the most important being the coordination of risk management across areas within the organization. It deals with: the nature and management of pure risks, insurance and reinsurance; risk concepts, classification of risks, management of pure risks through various risk handling tools, industrial safety, general principles of insurance and major classes of insurance, reinsurance and development & regulation of the insurance Ethiopia.

Course Contents

1. Risk and Related Topics
    1.1. Risk defined
    1.2. Risk vs. uncertainty

1.3. Risk and probability

1.4. Risk, peril and hazard

1.5. Classification of risk

2. The Risk Management Process

2.1. Risk management defined

2.2. Objectives of risk management

2.3. Steps in risk management process

2.3.1. Risk identification

2.3.2. Risk measurement

2.3.3. Selecting the appropriate tools of risk management

2.3.4. Risk administration

3. Insurance

3.1 Insurance Defined

3.2 Basic characteristics of insurance

3.3 Fundamentals of insurable risk

3.4 Insurance and gambling compared

3.5 Insurance and Speculation compared.

3.6 Benefits and costs of insurance

3.6.1Benefits of insurance to the society

3.6.2 Cost of insurance to society

4. Legal Principle of Insurance Contract

4.1. Principle of indemnity

4.2. Principle of insurable interest

4.3. Principle of subrogation

4.4. Principle of utmost good faith

4.5. Principle of contribution

4.6. Doctrine of proximate cause

5. Life and Non-Life Insurance

5.1. Underwriting life insurance

5.2. Types of life insurance polices

5.3. Premium determination

5.4. Worker‘s compensation insurance

5.5. Personal accident insurance

5.6. Motor insurance

5.7. Burglary and housekeeping insurance

5.8. Fire and lighting insurance

5.9. Marine insurance

5.10. Aviation insurance

5.11. Liability insurance

5.12. Pecuniary insurance

5.13. Fidelity guarantee insurance

5.14. Engineering insurance

6. Insurance Business Operations

6.1. Rate making

6.2. Production

6.3. Marketing

6.4. Claim settlement

7. Re-Insurance

7.1. Meaning of Re-insurance

7.2. Reason for Re-insurance

7.3. Types of Re-insurance

8. The Insurance Business in Ethiopia

8.1. Development of insurance in Ethiopia

8.2. Regulation of insurance companies

8.2.1. Proclamation No. 746/2012

8.2.2. Proclamation No.799/2013

8.2.3. NBE Directives

Text book(s)

- George E. Rejda, principles of Risk Management and Insurance, 14th ed.2020, Addison-wesley.

- George E. Rejda, principles of Risk Management and Insurance, 14th ed.2020, Addison-wesley.

Text and reference books

- Teklegiorgis Assefa (2004), Risk Management and Insurance, Mega Printing PLC, MekelleUniversity.
- Hailu Zeleke, Risk and insurance. Lecturer, AAU.

- C. Arthur Williamsjrand Richard M. Heins. Risk Management and Insurance, 4thed, 1981 McGraw-Hill
- Joel Bessis, Risk management in Banking, 2nd, 1998, Wiley.
- HailuZeleke, Insurance in Ethiopia, AAU.

Assessment/Evaluation Policy:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 4101
Course Title:	Advanced Financial Accounting I
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 3022
Classification of the Course:	Major

COURSE OBJECTIVE:

In this, course students examine several complex topics and their effect on financial reporting and disclosure. The course is designed to cover a selected group of financial accounting topics under IFRS. Upon successful completion of this course the student will be able to:

- Record, analyze and report financial information related to income taxes, biological assets, insurance contracts, share-based compensations, and employee benefits.
- Prepare and present statement of cash flows.
- Undertake valuation of financial assets for financial reporting purposes.

Course Description:

This course addresses the skills needed to apply some selected financial reporting standards in business environments. The topics covered in the course include income taxes, share-based compensation, agriculture, insurance contracts, statement of cash flows, and asset valuation.

Course Contents:

1. Income Taxes

1.1. The tax base concept

1.2. Recognition of deferred tax liabilities and assets

1.2.1. Future taxable temporary differences

1.2.2. Future deductible temporary differences

1.3. Recognition of current and deferred tax

1.4. Accounting for net operating losses

1.5. Income tax presentation and disclosures

2. Share-based Compensation

2.1. Overview of Share-based Payments

2.2. Share-based Payments Settled with Equity

2.3. Share-based Payments Settled with Cash

2.4. Share-based Payments with Cash Alternatives

2.5. Counterparty Has Choice of Settlement

2.6. Issuer Has Choice of Settlement

2.7. Share-based Payment Disclosures

3. Accounting for Agriculture

3.1. Basic Terms and Scope

3.2. The Nature of Biological Assets

3.3. Recognition and Measurement of Biological Assets

3.4. Presentation and Disclosure Issues

4. Insurance Contracts

4.1. Insurance Contract Aggregation

4.2. Initial Recognition of Insurance Contracts

4.3. Initial Measurement of Insurance Contracts

4.4. Estimated Future Cash Flows

4.5. Discount Rates Used

4.6. Risk Adjustment for Non-Financial Risk

4.7. Contractual Service Margin

4.8. Subsequent Measurement of Insurance Contracts

4.9. Modification of Insurance Contracts

4.10. Presentation of Insurance Contract Information

4.11. Disclosures

5. Revisiting the Statement of Cash Flows

5.1. Importance of statement of cash flows

5.2. Classifications of cash flows

5.3. Preparing the statement of cash flows

6. Asset Valuation for Financial Reporting

6.1. Basics of valuation

6.2. Overview of International Valuation Standards (IVS)

6.3. Valuation approaches

6.3.1. Market approach

6.3.2. Income approach

6.3.3. Cost approach

6.4. Valuation report

Text Book:

Kieso, Weygandt and Warfield, **Intermediate Accounting**, **IFRS Edition** (3rd Ed. John Wiley & Sons, Inc. 2014).

IVSC (2013) International valuation standards.

Reference Books

Kieso, Weygandt and Warfield, **Intermediate Accounting**, (17th Ed. John Wiley & Sons, Inc. 2016).Intermediate Accounting (IFRS Edition). Authors: Spiceland J., Sepe J., Nelson M., Tan P., Low B., and Low, K.Y. Publisher: McGraw-Hill.

Nikolai, Bazley and Jones, Intermediate Accounting, (10th Ed. McGraw- Hill co. 2007).

http://www.ifrs.org/IFRSs/IFRs.html

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment	10%
Assignment	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching& Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 4102
Course Title:	Advanced Financial Accounting II
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	4
Prerequisites:	ACFN 4101
Classification of the Course:	Major

Course Objectives & Competences to be Acquired

This course builds on the knowledge you obtained in your introductory and intermediate financial accounting courses. The primary objective of the course is to help students gain an in-depth understanding of the theory and current practice of advanced and complex financial accounting issues for business firms.

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

- Identify the alternative forms of a joint venture and describe the accounting treatment for investments in joint arrangements;
- Apply proper accounting techniques to account for branch operations and prepare combined financial statements for home office and branch;
- Explain the nature of business combinations and its accounting treatment;
- Explain the meaning and assessment of control;
- Prepare consolidated financial statements for companies with parent-subsidiary relationship on date of acquisition and subsequent to date of acquisition;
- Explain and account for foreign currency transactions and translate foreign currency financial statements;
- Prepare segment and interim financial reports.

Course Description

The course specifically deals with the accounting concepts and practices pertaining to investments in joint arrangements, home office-branch operations, business combinations, consolidated financial statements, foreign currency transactions and translation of foreign currency financial statements, segment and interim reporting.

Course Contents

1. Joint Arrangements & Public Enterprises

1.1 Nature of joint arrangements

1.2 Accounting for investments in joint arrangements

1.3 Nature of joint operations

1.4 Accounting for joint operations

1.5 Characteristics of public enterprises

1.6 Public enterprises in Ethiopia

1.7 Overview of proclamations pertinent to public enterprises

1.8 Organization, operation, and liquidation of public enterprises

1.9 Privatization of public enterprises

2. Accounting for Sales Agencies and Branches Operations

2.1 Characteristics and principles

2.2 Distinguishing between Agencies, Branches and Divisions

2.3 Accounting for Branch Operations

2.3.1 Reciprocal accounts and their reconciliations

2.3.2 Billing of merchandises to branches

2.3.3 Transaction between branches

2.3.4 Combined Financial statements

3. Business Combinations

3.1 Definitions and Motives

3.2 Types and methods of arranging business combinations

3.3 Identifying a business combination

3.4 Acquisition method of accounting

3.5 Overview of business combinations in Ethiopian context

4. Consolidations (Group accounts)-Date of Acquisition

4.1 Definition of subsidiary and control

4.2 Assessing control

4.3 Consolidation procedures

4.4 Definition and presentation of non-controlling interests

4.5 Different reporting dates and accounting policies

4.6 Consolidated Statement of Financial Position: Wholly owned subsidiary

4.7 Consolidated Statement of Financial Position: Partially owned subsidiary

4.8 Changes in group structure

5. Consolidated Financial Statement -Subsequent to Date of Acquisition

5.1 Accounting for investments in subsidiaries

5.2 Consolidated Financial Statements for wholly owned subsidiary

5.3 Consolidated Financial Statements for partially owned subsidiary

5.4 Consolidated Financial Statements: Intra-group trading (Upstream and Downstream Transactions)

6. Foreign Currency Transactions and Translation of Foreign Currency Financial Statements

6.1 Introduction

6.1.1 Definition of terms

6.1.2 Types of currency-related exposures

6.1.3 Determination of an Entity‘s Functional Currency

6.2 Translation of foreign currency transactions

6.3 Translation of foreign currency financial statements

6.3.1 Rationale for translation of foreign currency financial statements

6.3.2 Methods for translation of foreign currency financial statements

7. Segment and Interim Reporting

7.1 Segment Reporting

7.1.1 Definition of an operating segment

7.1.2 Identifying externally reportable segments

7.1.3 Measurement

7.1.4 Information to be disclosed about reportable segments

7.2 Interim Financial Reporting

7.2.1 Definitions

7.2.2 Components, form and content of an interim financial report

7.2.3 Periods for which interim financial statements are required to be presented

7.2.4 Recognition and measurement

Text Book:

- Cotter, D. (2012). Advanced financial reporting: A complete guide to IFRS. Financial Times/Prentice Hall.
- Public Enterprises Proclamation No. 25/1992
- Joe B. Hoyle & et al. (2015) Advanced Accounting, 12e
- Reference Books:

- Larson. Advanced Accounting. 11th edition
- Richard E. Baker et al. Advanced Accounting. 7th Edition, FT Prentice Hall-Financial Times, United Kingdom, 2004
- Ernst & Young LLP (2016), International GAAP, John Wiley & Sons Ltd.
- Commercial Code of Ethiopia
- www.ifrs.org
- IFRS Blue Book
- IFRS Red Book
- IFRS green Book

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 4015
Course Title:	Project Analysis & Evaluation
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 3042
Classification of the Course:	Major

Course Objectives & Competences to be acquired

This course aims to equip students and create an understanding of the processes, techniques, and procedures of project identification, formulation, appraising, planning, organizing, and implementing. It also highlights the monitoring, evaluation and impact analysis concepts.

Course Description

The course deals with the different stages of project management. Topics covered include: national plans and programs, the project cycle, market and demand analysis, raw materials and supplies study, location, site and environmental assessment, production plan and plant capacity, technology and engineering study, financial analysis, economic analysis, appraisal criteria, and project management.

Course Contents

1. Introduction to Project
    - 1.1. Definition of a Project
    - 1.2. Classification of a Project
    - 1.3. Characteristics/features of a Project
    - 1.4. National Development Planning and Project Analysis
    - 1.5. Role of Project Manager
    - 1.6. Project Management Environment
    - 1.7. Project Organization Structure
    - 1.8. Management-By Project
2. Project Cycle
    - 2.1. UNIDO‘s Project Cycle (UNIDO Model)
    - 2.2. BAUM‘s Project Cycle (BAUM‘s Model, 1978)
    - 2.3. Choudhury‘s Project Life Cycle (1988)
    - 2.4. Project Clearance Report (PCR)
    - 2.5. Management Approach to Project Cycle
3. Project Identification

3.1. Project Identification

3.2. Source of Project Ideas

3.3. Who Identifies Projects

3.4. Project Concepts and Profiles

3.5. Prioritization and Ranking

3.6. Identification of Commercial Project Ideas

4. Technical Analysis of Project

4.1. The role of feasibility Studies

4.2. Market demand analysis

4.3. Production Program and Plant capacity

4.4. Raw Materials and supplies study

4.5. Location and site selection and Environmental impact assessment

4.6. Technology and Engineering studies

4.7. Human Resource and organization study

5. Financial Analysis of Projects

5.1. Financial analysis basic

5.2. Measuring Project cash flows

5.3. Non-discounted cash flow approaches

5.4. Discounted cash flow approaches

5.5. Criteria for Investment Decision

5.6. Project financing alternatives

6. Economic Analysis of Projects

6.1. Rational for Economic Analysis

6.2. Valuation and Shadow Prices

6.3. Basic Principle of Shadow Price

6.4. Use of Conversion Factor

6.5. Source of Shadow Prices

6.6. World Price System of Economic Analysis (Little-Mirrlees Method)

6.7. Domestic Price System of Economic Analysis (UNIDO Method)

7. Project Planning, Organizing, and Implementation

7.1. Project Planning and Organizing

7.2. Managing the Implementation Process

7.3. Problems in Project Implementation

7.4. Success in Project Implementation

7.5. Project Monitoring

7.6. Project Evaluation

7.7. Project Impact Analysis

7.8. Reporting evaluation results

Text and reference books

Text Book:

- UNIDO Manual
- Guidelines to project planning in Ethiopia Development Project Studies Authority. 13th
- Chandra, P. (2002); Projects: Planning, Analysis, Financing, Implementation, and Review; 5th edition; New Delhi; Tata McGraw-Hill Co. Ltd.
- Reference Books
- Prasana Chandra. Projects: planning, analysis, selection, implementation, and review. 4th

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 414
Course Title:	Government and Non- for -Profit Entities Accounting
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	4
Prerequisites:	ACFN 324
Classification of the Course:	Major

Course Objectives & Competences to be acquired

Upon successfully completing this course, the students should be able to:

- Identify characteristics and types of government and Not-For-profit organizations (NFP);
- Identify the budgeting framework of governmental units and other non-profit organizations and help senior budget officials of the same in developing budgets
- Distinguish the legal and economic substance of transactions as opposed to the nature of transactions in business organizations;
- Record the transactions and present fairly the financial statements of governmental units and other non-profit organizations in conformity with legal requirements and accepted accounting principles

Course Description

The course is intended to introduce the accounting and reporting concepts, standards and procedures applied to governmental units and not –for –profit (NFP) organizations. The course reflects the distinction between legal form of transactions as opposed to the accounting system for business enterprises, and the substance of transactions.

Course Contents

1. Overview of Financial Reporting for Governmental and NFP Entities

1.1 Distinguishing characteristics of Governmental and Not- for- Profit entities.

1.2 Sources of financial reporting standards for Governmental and NFP entities in Ethiopia

1.3 Objectives of financial reporting in Governmental entities

1.4 Objectives of financial reporting in NFP entities

1.5 IPSAS versus IFRS

1.6 The Conceptual Framework for Public Sector Accounting [The IPSASB]

1.6.1 Objectives of financial reporting

1.6.2 Fundamental concepts

1.6.3 Recognition, measurement, and disclosure concepts

2. Principles of Accounting and Financial Reporting of Governmental Entities

2.1 Activities of government

2.2 Summary statement of principles

2.3 Summary Accounting characteristics of fund types

2.4 Budgeting and Performance Reporting

2.4.1 Budgeting in the Public Sector

2.4.2 Classification of budget

2.4.3 Approaches to budgeting

2.4.4 Budgets and Outturn Reporting (IPSAS 24)

3. Accounting for General and Special Revenue Funds

3.1 Definitions and purposes

3.2 Budgetary accounting

3.3 Revenue accounting

3.4 Expenditure accounting

3.5 Financial statements

4. Accounting for Capital Project Fund

4.1 Definitions and purposes

4.2 Classification of general capital assets

4.3 Sources and uses of cash flows

4.4 Methods to acquire general capital assets

4.5 Illustration on capital project fund

5. Accounting for Debt Service Fund

1.1 Definitions and purposes

1.2 General long-term liabilities

1.3 Sources and uses of cash flows

1.4 Illustration on debt service fund

6. Accounting for Internal Revenue Funds

1.1 Accounting principles of proprietary funds

1.2 Financial statements of proprietary funds

1.3 Illustrative entry for proprietary propriety funds

1.4 Financial statements of proprietary funds

7. Accounting for Fiduciary Funds

1.1 Features of fiduciary funds

1.2 Accounting principles of fiduciary funds

1.3 Accounting for agency fund

1.4 Accounting for trust funds

8. Accounting for Other Not-for-Profit Entities

8.1 Characteristics of Non-governmental NFP organizations

8.2 Charities and societies law in Ethiopia

8.3 Financial reporting and accounting for NGOs

9. Accounting and Reporting for the Federal Government of Ethiopia

9.1 Historical overview of Ethiopian Government Accounting System

9.2 Federal Government Financial Management Structure

9.3 FGE Chart of accounts

9.4 Overview of IBEX and IFMIS

9.5 Basis of accounting

9.6 Legal Framework of FGE Financial Administration

9.7 Monthly Reports

9.8 Annual Financial statements

9.9 Federal Audit report

Text & Reference Books:

- Accounting for Governmental and Non-Profit Entities, 15th edition, by Wilson, Kattelus, Hay. McGraw-Hill/Irwin Inc., USA, 2017.
- Aggestam-Pontoppidan, C. (2015). Interpretation and Application of IPSAS. John Wiley & Sons.
- Freeman, R. J., Shoulders, C. D., Allison, G. S., Smith Jr, G. R., & Becker, C. J. (2014). Governmental and nonprofit accounting: theory and practice.
- Proclamation No. 847/2014, Financial Reporting Proclamation, 2014.
- Proclamation No. 621/2009, Charities and Societies Proclamation, 2009.
- Proclamation No. 648/2009 The Federal Government of Ethiopia Financial Administration Proclamation

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 4011
Course Title:	Accounting Information Systems
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	2
Prerequisites:	ACFN 2026
Classification of the Course:	Major

Course Objectives & Competences to be acquired

Upon successfully completing this course, the students should be able to:

- Analyze, document and evaluate business activities performed by firms with in major transaction cycles;
- Identify AIS control and security threats and recommend preventing/mitigating strategies;
- Understand the models, techniques, and tools for Information Systems Analysis and Design in general and AIS in particular;
- Develop skills in documenting Accounting Systems;
- Develop understanding about fundamental concepts of database technology and data modeling and apply the knowledge gained to develop AIS data model;
- Set up an accounting system using a general ledger software package &
- Develop working knowledge about database applications.

Course Description

The course is designed to instill the knowledge and skill Accountants require to improve the design and function of the Accounting Information Systems through harnessing the current state of the art Information Technology. The course introduces the techniques and methodologies used to design and develop Information System in general and Accounting System in particular. It also familiarizes students to Database Management System (Ms Access).

Course Contents

1. Accounting Information Systems: An Overview
    1.1. An Overview of AIS
    1.2. Business Processes/Activities/Decisions/ and Information Needs
    1.3. Scope of AIS
    1.4. Uses of AIS and Role of Accounts in Relation to AIS
2. Overview of Business Processes

2.1. Business Processes and Events

2.2. Identifying Events in Business Process

2.3. Organizing data in an AIS

2.4. Types of Files and Data

2.5. Events and Activities

3. The System Development Process

3.1 System Development and Documentation Tools and Techniques: DFD, and Flow Chart

3.2 System Development Processes (Methodology, System Investigation, Planning, Analysis, Design, Implementation)

3.3 Relational Databases

4.1. Database Systems

4.2. Database Design Process

4.3. The REA Data Model

4.4. Database Systems and Future of Accounting

5. Transaction Cycles and Accounting Applications

5.1. Organizing Accounting Applications

5.2. Processing Modes

5.3. The Revenue Cycle

5.4. The Expenditure Cycle

5.5. General Ledger and Reporting System

6. Control and AIS

6.1. Overview of Control Concepts

6.2. Information System Control

6.3. Computer Controls and Security

6.4. Overview of Auditing of Computer Based IS

Text and reference books

Text Book:

- Romney and Steinbart, 2020: Accounting Information Systems, 15thed, Prentice Hall, Inc. (http://www.prenhall.com/romney)

Reference Books:

- Romney and Steinbart, 2007: Accounting Information Systems, 11thed, Prentice Hall, Inc. (http://www.prenhall.com/romney)

- Bodnar and Hopwood, 2013. Accounting Information Systems, 11th Edition, Prentice Hall, Inc..
- Moscove and et. al., 1997. Core concepts of Accounting Information Systems, 5th Edition, John Wiley and Sons, Inc.
- Hoffer and et. al., 1999. Modern Systems Analysis and Design, 2nd Edition, Addison Wesley Longman, Inc.
- Boockholdt, 1999. Accounting Information Systems, 5th Edition, Irwin/McGraw Hill.
- Jones Rama, 2003. Accounting Information System: A Business Process Approach.
- Whiten J.L; Bentley L.D; Dottman, K.C., 2000. System Analysis and Design Methods.

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 2111
Course Title:	Fundamental of information system
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	2
Prerequisites:	None
Classification of the Course:	Major

Upon successfully completing this course, the students should be able to:

- Understand how common accounting software process business transactions; including the account structure of a typical computerized General Ledger.
- Be capable of implementing double entry accounting in a computerized environment, including producing standard reports and final accounts including adjustments
- Develop the skills necessary to process transactions for service, merchandising, nonprofit, and manufacturing businesses using common accounting software.
- Prepare financial statements and complete financial statement analysis using common accounting software.

Course Description

The course is designed to provide students with an understanding of the main features of common computerized accounting software packages.

Course Contents

1. Overview of accounting software applications

1.1 Software vs. hardware

1.2 System software versus application software

1.3 The need for accounting software

1.4 Varieties of accounting software in use

1.5 IT and the accounting profession

2 . Excel for accounting and finance professionals

2.1 Overview of the excel application

2.2 Keyboard shortcuts

2.3 Hiding rows and columns

2.4 Navigating between workbooks and files

2.5 Use of excel with styles

2.6 Controlling data with tables and conditional summing

2.7 Major excel lookup functions

2.8 The PivotTable functionality and capabilities

3 Basics of Peachtree accounting software

3.1 Overview of the Peachtree accounting software

3.2 Creating a company

3.3 Setting up general ledger accounts

3.4 Setting up customers

3.5 Setting up vendors

3.6 Setting up inventory

3.7 Setting up payroll

4 Managing transactions in Peachtree

4.1 Customer transactions

4.2 Vendor transactions

4.3 Inventory transactions

4.4 Payroll transaction

5 managing tasks and generating reports in Peachtree

5.1 General journal and banking tasks

5.2 Other tasks and transactions

5.3 Generating reports

Text and reference books

Text

- Deborah Bean, Learn Peachtree Accounting, Word ware Peachtree Publishing, 2002
- Bonnie Biafore, The Official Intuit Guide, Quick Books the missing guide, 2013

Assessment/Evaluation Policy

Assessment Scheme	Weight
Assignment 1	20%
Assignment 2	20%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 4021
Course Title:	Accounting Software Application
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	4
Prerequisites:	ACFN 4011
Classification of the Course:	Major

Course Objectives & Competences to be acquired

Upon successfully completing this course, the students should be able to:

- Understand how common accounting software process business transactions; including the account structure of a typical computerized General Ledger.
- Be capable of implementing double entry accounting in a computerized environment, including producing standard reports and final accounts including adjustments
- Develop the skills necessary to process transactions for service, merchandising, nonprofit, and manufacturing businesses using common accounting software.
- Prepare financial statements and complete financial statement analysis using common accounting software.

Course Description

The course is designed to provide students with an understanding of the main features of common computerized accounting software packages.

Course Contents

1. Computerized Accounting System
   1.1 Introduction
   1.2 Manual Vs. Computerized Systems
   1.3 Benefits Of Using Computerized Accounting System
2. Starting and Quitting Peachtree Accounting
   2.1. Peachtree Accounting Environment and Features
   2.2. Peachtree Menus
   2.3. Navigational Aids Using the Help Menu
3. What Information Gets Setup
   3.1 New Company Setup Procedures

3.2 Setting up Default Information

3.3 Changing System Dates and Accounting Periods

3.4 Maintaining/Customizing the Chart of Accounts

3.5 Entering Beginning Balances

3.6 Recording General Journal Entries

3.7 Print/View the Chart of Accounts and the Beginning Trial Balance

4. Create and Modify Vendor Records

4.1 Entering Purchase Orders

4.2 Purchases/Receive Inventory

4.3 Payment to a Vendor

4.4 Writing Checks

4.5 Account Payable Reports

5. Create and Modify Customer Records

5.1 Entering Beginning Balances

5.2 Enter Sales Quotes and Sales Order

5.3 Recording Sales Transactions

5.4 Converting Sales Quotes into Sales Invoices

5.5 Recording Receipts from Sales Invoices

5.6 Employee Tasks Record Default Information

5.7 Maintain Employee Records

5.8 Journalize and Record Payroll

5.9 Accounts Receivable Reports

6. Setup and Modify Inventory Item Records

6.1 Entering Inventory Beginning Balances

6.2 Recording Purchases and Items Sold

6.3 Adjustment for Inventory Shortage and Overages

6.4 View/Print Inventory Reports

7. Preparing a Bank Reconciliation

7.1 Adjusting the Bank Account

8. Preparing Financial Statements

8.1 Printing/Viewing Financial Reports

8.2 Designing Financial Statements

9. Setting up System Accounts and Passwords

9.1 Security Measures – Backup and Restore Procedures

Text and reference books

- Users Guide – Peachtree Complete Accounting 2005 Or Later
- Help Indexes Related to Each Peachtree Windows

Assessment/Evaluation Policy

Assessment Scheme	Weight
Assignment 1	20%
Assignment 2	20%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 3071
Course Title:	Accounting for Public Sector & Civil Society
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 3022
Classification of the Course:	Major

Course Objectives & Competences to be acquired

Upon successfully completing this course, the students should be able to:

- Understand how common accounting software process business transactions; including the account structure of a typical computerized General Ledger.
- Be capable of implementing double entry accounting in a computerized environment, including producing standard reports and final accounts including adjustments
- Develop the skills necessary to process transactions for service, merchandising, nonprofit, and manufacturing businesses using common accounting software.
- Prepare financial statements and complete financial statement analysis using common accounting software.

Course Description

The course is intended to introduce the accounting and reporting concepts, standards and procedures applied to governmental units and not –for –profit (NFP) organizations. The course reflects the distinction between legal form of transactions as opposed to the accounting system for business enterprises, and the substance of transactions.

Course Objectives & Competences to be acquired

After successfully completing this course, the students should be able to:

- Identify characteristics and types of government and Not-For-profit organizations (NFP);
- Understand the budgeting framework of governmental units and other non-profit organizations and help senior budget officials of the same in developing budgets
- Distinguish the legal and economic substance of transactions as opposed

to the nature of transactions in business organizations;

- Record the transactions and present fairly the financial statements of governmental units and other non-profit organizations in conformity with legal requirements and accepted accounting principles

Course Contents

1. Overview of Financial Reporting for Governmental and NFP Entities
   1.1. Distinguishing characteristics of Governmental and Not- forProfit entities.
   1.2. Sources of financial reporting standards for Governmental and NFP entities in Ethiopia
   1.3. Objectives of financial reporting in NFP entities
   1.4. IPSAS versus IFRS
   1.5. The Conceptual Framework for Public Sector Accounting [The IPSASB]

1.5.1. Objectives of financial reporting

1.5.2. Fundamental concepts Recognition, measurement, and disclosure concepts

1.6. Principles of accounting and financial reporting of governmental entities

a. Activities of government

b. Summary statement of principles

c. Summary Accounting characteristics of fund types

d. Budgeting and uses of budget

e. Classification of budget

f. Approaches to budgeting

2. International Public Sector Accounting Standards [IPSAS]

2.1. Activities of Government

2.2. Summary statement of principles

2.3. Impairment of Non-Cash-Generating Assets [IPSAS 21]

2.4. Disclosure of Financial Information about the General Government Sector [IPSAS 22]

2.5. Revenue from Non-Exchange Transactions (Taxes and Transfers) [IPSAS 23]

2.6. Presentation of Budget Information in Financial Statements [IPSAS 24]

2.7. Cash Flow Statements [Cash Basis IPSAS]

3. Budgeting and Performance Reporting

3.1. Budgeting in the Public Sector

3.2. Classification of budget 3.3 Approaches to budgeting

3.3. Budgets and Outturn Reporting (IPSAS 24) Performance Budgeting and Reporting

4. Accounting for General and Special Revenue Funds

4.1. Definitions and purposes

4.2. Budgetary accounting

4.3. Revenue accounting

4.4. Expenditure accounting Financial statements

5. Accounting for Capital Project Fund

5.1. Definitions and purposes

5.2. Classification of general capital assets

5.3. Sources and uses of cash flows

5.4. Methods to acquire general capital assets

5.5. Illustration on capital project fund

6. Accounting for Debt Service Fund

6.1. Definitions and purposes

6.2. General long-term liabilities

6.3. Sources and uses of cash flows

6.4. Illustration on debt service fund

7. Accounting for Internal Revenue Funds

7.1. Accounting principles of proprietary funds

7.2. Financial statements of proprietary funds

7.3. Illustrative entry for proprietary propriety funds

7.4. Financial statements of proprietary funds

8. Accounting for Fiduciary Funds

8.1. Features of fiduciary funds

8.2. Accounting principles of fiduciary funds

8.3. Accounting for agency fund

8.4. Accounting for trust funds

9. Accounting for Other Not-for-Profit Entities

9.1. Characteristics of Non-governmental NFP organizations

9.2. Charities and societies law in Ethiopia

9.3. Financial reporting and accounting for NGOs

10. Accounting and Reporting for the Federal Government of Ethiopia

a. Historical overview of Ethiopian Government Accounting System
b. Federal Government Financial Management Structure
c. FGE Chart of accounts
d. Overview of IBEX and IFMIS
e. Basis of accounting
f. Legal Framework of FGE Financial Administration
g. Monthly Reports
h. Annual Financial statements
i. Federal Audit report

Text and Reference

Text Book

- Accounting for Governmental and Non-Profit Entities, 15th edition, by Wilson, Kattelus, Hay. McGraw-Hill/Irwin Inc., USA, 2010.

- Aggestam-Pontoppidan, C. (2015). Interpretation and Application of IPSAS. John Wiley & Sons.
- Freeman, R. J., Shoulders, C. D., Allison, G. S., Smith Jr, G. R., & Becker, C. J.

Reference Proclamations

1. Proclamation No. 847/2014, Financial Reporting Proclamation, 2014.
2. Proclamation No. 621/2009, Charities and Societies Proclamation, 2009.
3. Proclamation No. 648/2009 The Federal Government of Ethiopia Financial Administration Proclamation

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged

Course Code:	ACFN 4061
Course Title:	Auditing Principle and practice I
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 3022
Classification of the Course:	Major

Course Objectives & Competences to be acquired

Upon successfully completing this course, the students should be able to:

- Understand how common accounting software process business transactions; including the account structure of a typical computerized General Ledger.
- Be capable of implementing double entry accounting in a computerized environment, including producing standard reports and final accounts including adjustments
- Develop the skills necessary to process transactions for service, merchandising, nonprofit, and manufacturing businesses using common accounting software.
- Prepare financial statements and complete financial statement analysis using common accounting software.

Course Description

The emphasis of this course is on conceptual, theoretical and practical aspects of auditing financial statements. The course is designed to develop knowledge, understanding, and practical application of core external audit processes based on the principles of international auditing standards.

The course commences with an introduction to assurance and auditing and proceeds to the discussion of audit profession and regulatory organizations, International Auditing Standards (ISAs), professional ethics and legal liability issues for auditors. Next is a discussion that helps the student to recognize statement assertions, the evaluation of the risks to which these assertions are susceptible, and the methodology of planning to assess the degree to which these risks give rise to error or fraud in financial information. The course also covers issues of audit evidence, audit methodology, and emphasizes assessment of the internal control system and its impact on audit risk. The last part of the course examines the content of an audit report and the reason for issuing varying types of

reports.

Course Objectives

After studying this course, the student should be able to:

- Describe the nature of an audit and explain the economic and legal basis for auditing.
- Demonstrate ability in the use of International Auditing Standards in various audit issues.
- Assess professional ethics with respect to the audit function and review the main components of Code of Professional Conduct.
- Examine the auditor's legal liability to clients and third parties.

- Demonstrate expertise in planning and carrying out audit procedures in accordance with International Auditing Standards and demonstrate how an auditor documents his work.
- Demonstrate how the auditor obtains an understanding of the entity and its environment and assesses the risk of material misstatement.
- Explain how materiality and various risk assessments impact the audit program.
- Determine the audit procedure needed to audit any assertion.
- Relate management assertions to general and specific audit objectives, relate audit evidence, and audit objectives to evidence-gathering decisions.
- Demonstrate ability in carrying out functions of internal control systems and examine the elements of an internal control structure and their components.
- Describe the audit report and explain conditions for qualifications in the audit report.

Course Contents

1. The Nature, Purpose, Scope of Audit and Assurance Services
   1.1 Meaning of Audit
   1.2 Assurance Services: Overview
   1.3 Why Audits Are Conducted
   1.4 Types of Audit and Auditors
2. The Auditing Profession
   2.1 The Regulatory Framework Governing Auditing
   2.2 International Standards on Auditing (ISA)
   2.3 Professional Ethics: Fundamental Principles, Threats and Safeguards
   2.4 Legal Liability of Auditors
   2.5 Rights and Duties, Appointment, Dismissal and Resignation of an Auditor
3. Materiality and Risk Assessment
   3.1 Audit Risk
   3.2 Materiality
4. Client Acceptance and Planning the Audit
   4.1 Client Acceptance and Continuance
   4.2 Planning the Audit
   4.3 Appointment, Remuneration, and Removal of Auditors
5. Audit Responsibility, Objectives, Evidence and Recording the Audit

5.1 Audit Responsibility

5.2 Management Assertions

5.3 Audit Objectives

5.4 Audit Evidence

5.5 Audit Documentation

6. Internal Control

6.1 Meaning and Objectives

6.2 The Basic Elements

6.3 Recording Internal Control System

6.4 Internal Control and External Auditor

6.5 Internal Control and Internal Auditor

6.6 Inherent Limitations

7. Audit Reports

7.1 Types of Audit Reports

7.2 Basic Contents of a Standard Audit Report

7.3 Audit Opinion

Text Book

- Arens, Elder and Beasley, Auditing and Assurance Service, Global Edition, 17th Edition, 2020
- Arens, Elder and Beasley, Auditing and Assurance Service, Global Edition, 16th Edition, 2016
- Hayes R., Wallage P., and Gortemake H., Principles of Auditing: An Introduction to International Standards on Auditing, 3rd Edition, 2014

Reference books

- 2012 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements (the handbook).
- Leung P., Coram P., et. all., Modern Auditing and Assurance Services, 6th Edition, Wiley 2015
- Messier. Glover, Prawitt, Auditing & Assurance Services, 9th Edition, with ACL software McGraw-Hill ISBN: 978 125 9162343Louwers, T., Ramsay, (2012). Auditing & Assurance Services (5th ed.). Boston, MA: McGraw- Hill.
- R. Whittington and K. Pany; Principles of Auditing & Other Assurance Services 19th Edition, McGraw-Hill Irwin 2014

- Timothy Louwers, Robert Ramsey, et. al., Auditing and Assurance Services (3rd ed.). Irwin McGraw-Hill, 2008 (ISNB: 0-07-337936-0).

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged

Course Code:	ACFN 4062
Course Title:	Auditing Principle and practice II
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 4061
Classification of the Course:	Major

Course Description

Course II builds on the knowledge base from audit principles learned in Course I with an emphasis on the implementation and application of International Auditing Standards (ISAs), and the practical application of the standards, within the context of accounting transaction cycles. The course is designed to provide students with an in-depth understanding of professional standards; the audit process, and the auditor‘s role in ensuring that publically issued financial statements are fairly presented. The Course includes the study of sampling techniques used in tests of controls and in substantive tests of transactions and account balances. The last chapter of the course provides an overview of advanced topics concerning complex auditing judgments, and the use of audit software tools and application of test data methods.

Course Objectives

After studying this course, the student should be able to:

- Explain why auditors use sampling and apply audit-sampling techniques for evidence acquisition and evaluation.
- Identify and assess risks of material misstatement at both the assertion and overall financial statement levels and respond to identified risks by designing and implementing tests of controls & substantive tests for a variety of financial statement elements
- Apply the concepts of audit planning, risk assessment, and obtaining an understanding of the internal control structure to the sales and collection cycle, the acquisition and payments cycle, the human resources and payroll cycle, the inventory and distribution cycle and the capital acquisition and repayment cycles.
- Complete the audit and describe the procedures required for completing the audit, including reviews for contingent liabilities and subsequent events.

- Recognize the major effects of computerization of accounting systems on a company's operations and on the audit approach and explain the use of computer-assisted audit techniques (CAAT)

Course Contents

1. Testing and Audit Sampling
   1.1 Audit Sampling Concepts
   1.2 Sampling for Tests of Controls
   1.3 Sampling for Substantive Tests
2. Audit of the Sales and Collection Cycle
   2.1 Overview of the cycle
   2.2 Key Internal Control
   2.3 Tests of Controls & Substantive Tests of Transactions
   2.4 Tests of Details of Balances
3. Audit of Payroll and Personnel cycle
   3.1 Overview of the cycle
   3.2 Key Internal Control
   3.3 Tests of Controls & Substantive Tests of Transactions
   3.4 Tests of Details of Balances
4. Audit of Acquisition and Payment Cycle
   4.1 Overview of the cycle
   4.2 Key Internal Control
   4.3 Tests of Controls & Substantive Tests of Transactions
   4.4 Tests of Details of Balances of Accounts payable
   4.5 Tests of Details of Property, Plant and Equipment
   4.6 Tests of Details of Other accounts
5. Audit of Inventory and Warehouse Cycle
   5.1 Nature of inventory
   5.2 Control activities and Tests of Controls
   5.3 Auditing Cost accounting
   5.4 Observing physical inventory
   5.5 Tests of pricing and compilation
6. Audit of the Capital and Repayment Cycle
   6.1 Overview of the cycle

6.2 Key Internal Control

6.3 Auditing Long-term debt

6.4 Auditing Capital stock

6.5 Auditing Dividends

6.6 Auditing Retained Earnings

7. Audit of Cash Balances

7.1 Cash in the Bank and transaction Cycles

7.2 Audit of the General Cash Account

7.3 Audit of Imprest Bank account and Petty Cash

8. Completing the Audit

8.1 Review of Contingent Liabilities and Commitments

8.2 Review of Subsequent Events

8.3 Communication with the Audit Committee and Management

8.4 Management Letter

9. Auditing Computerized Accounting Systems: An Overview

9.1 Impact of Information Technology on the Audit Process

9.2 Controls in a computerized environment

9.3 Computer assisted techniques (CAATS) in gathering audit evidence

Text Book

- Arens, Elder and Beasley, Auditing and Assurance Service, Global Edition, 17th Edition, 2020
- Arens, Elder and Beasley, Auditing and Assurance Service, Global Edition, 16th Edition, 2016
- Hayes R., Wallage P., and Gortemake H., Principles of Auditing: An Introduction to International Standards on Auditing, 3rd Edition, 2014

Reference books

- 2012 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements (the handbook).
- Leung P., Coram P., et. all., Modern Auditing and Assurance Services, 6th Edition, Wiley 2015
- Messier. Glover, Prawitt, Auditing & Assurance Services, 9th Edition, with ACL software McGraw-Hill ISBN: 978 125 9162343Louwers, T., Ramsay, (2012). Auditing & Assurance Services (5th ed.). Boston, MA: McGraw- Hill.

- R. Whittington and K. Pany; Principles of Auditing & Other Assurance Services 19th Edition, McGraw-Hill Irwin 2014
- Timothy Louwers, Robert Ramsey, et. al., Auditing and Assurance Services (3rd ed.). Irwin McGraw-Hill, 2008 (ISNB: 0-07-337936-0).

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 4023
Course Title:	Investment analysis and portfolio Management
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 3081
Classification of the Course:	Major

Course Objectives & Competences to be acquired

The course will enable students to understand different investment avenues and aware of the risk return of different investment alternatives and estimate the value of securities so as to make valuable investment decisions.

Course Description

This course provides an overview of the field of investment .it explains basic concepts and methods useful in investment. The course also tries to imitate the valuation of bond and stocks. It also covers fundamental and technical analysis as well as portfolio construction and portfolio managements.

Course Contents

4. Introduction to investment
   - 1.1. What is investment?
   - 1.2. Investment decision process: Important considerations
   - 1.2. Investment alternatives
   - 1.3. Investment companies
   - 1.4. Returns and risks from investment
5. Securities Market and Trading
   - 2.1 Primary, secondary and third markets
   - 2.2 Foreign markets
   - 2.3 Stock market indicators
   - 2.4 Globalization of securities markets
   - 2.5 Brokerage transactions
   - 2.6 Electronic trading and internet
   - 2.7 Investor‘s protection in securities market

6. Security Analysis
    3.1 Market Analysis
        3.1.1 Bond market and stock market
        3.1.2 Economy and stock market
        3.1.3 Stock market working
        3.1.4 Valuing the market
        3.1.5 Forecasting changes in the market
    3.2 Industry Analysis
        3.2.1 Consistency of industry performance
        3.2.2 Analyzing industries
        3.2.3 The industry life cycle
        3.2.4 Qualitative aspects of industry analysis
        3.2.5 Evaluating future industry prospects
    3.3 Company Analysis
        3.3.1 Fundamental Analysis
            3.3.1.1 Accounting aspects of earnings
            3.3.1.2 The problem with reported income
            3.3.1.3 Analysis of company profitability and ROI
            3.3.1.4 Useful information for investors about estimates
        3.3.2 Technical Analysis
            3.3.2.1 Framework for technical analysis
            3.3.2.2 Stock price and volume and techniques
            3.3.2.3 The Dow Theory
            3.3.2.4 Technical indicators
            3.3.2.5 Some conclusions about technical analysis
7. Portfolio Selection
    4.1 Building a portfolio
    4.2 Efficient portfolio
    4.3 Selecting the optimal asset classes
    4.4 Risk free borrowing and lending
    4.5 Implications of portfolio selection
    4.6 Portfolio weights
    4.7 Portfolio expected returns
    4.8 Portfolio risk

4.9 Diversification and portfolio risk

4.9.1 The principle of diversification

4.9.2 Diversification and unsystematic risk

4.9.3 Diversification and systematic risk

4.9.4 Measuring systematic risk

4.9.5 Portfolio betas

4.10 Risk and the required rate of return

- CAPM
- The security market line

8. Portfolio Management

5.1 Formulating an appropriate investment policy

5.2 Determine and quantify capital market expectation

5.3 Constructing the portfolio

5.4 Portfolio optimization

5.5 Making necessary adjustments

5.6 Performance measurement

9. Regulations and administration of investments in Ethiopia

6.1 Definition and Nature of Regulation

6.2 Principles of Good regulation in investment

6.3 The Need to Regulate Investment

6.3.1 Regulation of Investment in Ethiopia

6.3.2 Constitutional Framework Investment in Ethiopia

6.3.3 Economic Policy of Ethiopia

6.3.4 Areas of Investment Reserved for Domestic Investors

6.3.5 Sectors Open to Ethiopian Nationals

6.3.6 Sectors Open to the state

6.3.7 Investment Procedures

6.3.8 Business License

6.3.9 Restrictions on Foreign Direct Investment

Text Book:

- Charles P. Jones, Investments: analysis and Management, 14th edition
- Charles P. Jones, Investments: analysis and Management, 13th edition
- The Investment Proclamation of Ethiopia.

Reference Books:

- Robert C. Radcliff, Investments: Concept, analysis and Strategy, 5th edition,
- Frank K. Reilly & Keith Brown, Investment Analysis and portfolio Management, 11th edition.
- Bodie, Kane & Marcus. Investments. 12th edition.
- ZviBodie, Investments, 6th edition, MCGraw-Hill Companies
- Chandra, P. Investments Analysis Portfolio management. 3rd edition.
- Elton, E.J. & Guruber, M.J.. Modern Portfolio Theory and Investment Analysis. 5th edition.
- Avadhani, V.A Security Analysis and Portfolio Management. 9th edition

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 4013
Course Title:	Econometrics for finance
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 2026
Classification of the Course:	Major

Course Description

This course builds upon Applied Statistics. Familiarity with the material, particularly sampling distributions, estimation, and hypothesis testing will be of much help. You will not be able to appreciate the course unless you have good grasp of those topics.

1. Introduction

1.1 The econometric approach

1.2 Economic models and econometric models

1.3 Different types of data for econometric analysis

2. Simple Linear Regression

2.1 Concept of regression function

2.2 Method of Moments & Method of least squares

2.3 Residuals and goodness of fit

2.4 Properties of LS estimates and Gauss-Markov theorem

2.5 Maximum Likelihood Estimation

2.6 Confidence Intervals and Hypothesis Testing

2.7 Predictions with Simple Linear Regression Model

3. Multiple Linear Regression Analysis

3.1 Introduction

3.2 The Method of Least Squares

3.3 Partial Correlation Coefficients and their interpretation

3.4 Coefficients of Multiple Determination

3.5 Properties of least squares and Gauss-Markov theorem

3.6 Introduction to Multivariate Normal Distribution

3.7 Classical Normal Linear Regression

3.8 Hypothesis Testing and Interval Estimation

3.9 Point and Interval Forecasting Using Multiple Linear Regression

4. Multiple Regression Analysis with Qualitative Information: Binary (or Dummy Variables)

4.1 Describing Qualitative Information

4.2 Dummy as Independent Variables

4.3 Dummy as Dependent Variable

4.3.1 The Linear Probability Model (LPM)

4.3.2 The Logit and Probit Models

4.3.3 Interpreting the Probit and Logit Model Estimates

5. Violations of the Assumptions of Classical Model

5.1 Multicollinearity

5.2 Heteroskedasticity- tests and weighted least squares

5.3 Autocorrelation-tests and feasible generalized least squares estimation

5.4 Specification Errors: Omission of Variables

5.3 Tests of Parameters Stability

6. Basic Regression Analysis with Time Series Data: Basic Concepts

6.1 The nature of Time Series Data

6.2 Stationary and non-stationary stochastic Processes

6.3 Trend Stationary and Difference Stationary Stochastic Processes

6.4 Integrated Stochastic Process

6.5 Tests of Stationarity: The Unit Root Test Cointegration and ECM

References

Gujarati, D. N. and D. C. Proter (2009). Basic Econometrics, 5th edition, McGraw-Hill

Maddala, G. S. (1992). Introduction to Econometrics, 2nd edition, Macmillan.

Wooldridge, J. (2013). Introductory Econometrics: A Modern Approach, 5th Ed.

Enders, W. (2014). Applied Econometric Time Series, John Wiley & Sons:, 4th ed., Singapore.

Koutsoyiannis, A. (2001). Theory of Econometrics, Palgrave: New York.

Johnston, J. and J.Dinardo (1997) Econometric Methods, 4th edition.

Kmenta, J. Elements of Econometrics, 2nd edition.

Intrilligator M.D, R.G. Bodkin, and D. Hsiao (1996). Econometric Models, Techniqu and Applications.

Verbeek (2004), A Guide to Modern Econometrics. New York: John Wiley & Sons, Ltd.

Pindyck, R. and D. Rubinfeld (1991), Econometric Models and Economic Forecasts, 3rd edition, New York: McGraw-Hill.

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 3022
Course Title:	Research Methods in Accounting and Finance
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 2026
Classification of the Course:	Major

Course Objectives & Competences to be acquired

Upon successfully completing this course, the students should be able to:

- Apply business research methods in doing research
- Identify foundation knowledge for scientific reasoning and solutions for business problems
- Implement the research process in doing research,
- prepare research proposal for a project
- explain the various tools and techniques of research
- apply various methodologies of social research to solve Business problems
- define The sources of data and data collection techniques

Course Description

This course deals with the role of research; the method of scientific inquiry; experimentation, fact finding, design of data collection methods, and analysis of collected data and interpretation of results, and formulation of business related research projects by students.

Course Contents

1. Concepts of Scientific Research
    1.1. The Concept of Research
        1.1.1. Defining research
        1.1.2. Factors stimulating research
        1.1.3. Purpose of Studying Research methods
        1.1.4. Importance of research
        1.1.5. Motivation for research
        1.1.6. Managerial value of research
        1.1.7. Characteristics of good research
    1.2. Types of Research

1.2.1. Basic research

1.2.2. Applied research

1.2.3. Quantitative research

1.2.4. Qualitative research

1.2.5. Exploratory research

1.2.6. Descriptive research

1.2.7. Causal research

1.3. The systematic process of Research

1.3.1. Determining /recognizing a research problem

1.3.2. Formulating a hypothesis/ research question

1.3.3. Designing the study

1.3.4. Developing instrument for collecting data

1.3.5. Collecting data

1.3.6. Analyzing the data

1.3.7. Determining the implications & findings

1.3.8. Making recommendations

2. Formulation of the Research problem

2.1. What is research problem?

2.1.1. Defining the research problem

2.1.2. Sources of research problem

2.1.3. Guidelines for the statement of the problem

2.2. Hypothesis formulation

2.2.1.Defining hypothesis

2.2.2.Hypothesis versus research problem

2.2.3.Possible sources of hypothesis

2.2.4.Null and Alternative hypothesis

2.2.5.Basic characteristics of good hypothesis

2.3. Process of testing hypothesis

2.3.1.State the hypothesis

2.3.2.Determine the appropriate test statistics

2.3.3.Specify the significance level

2.3.4.Determine the decision rule

2.3.5.Collect data & perform the needed conclusion

2.3.6 Decide to reject or not reject and produce conclusion

3. Developing a Research proposal
    3.1. The purpose Research proposal
    3.2. Structure of a Research Proposal
        3.2.1.Background of the study
        3.2.2.Statement of the problem
        3.2.3.Research Objectives
        3.2.4.Research Hypothesis
        3.2.5.Significance of the Research
        3.2.6.Literature Review
        3.2.7.Research methodology
        3.2.8. Work plan and Budget / Logistics
        3.2.9. Other sections of the proposal (cover page, Abstract, Reference)
        3.2.10. Proposal writing (written Assignment)
4. Sampling Design
    4.1. Sampling Design
    4.2. Census and sample survey
    4.3. The Need for sampling
    4.4. Steps in sampling Design
    4.5. Criteria for selecting sampling procedures
    4.6. Types of sample Design
    4.7. Probability sampling Design
    4.8. Non probability sampling Design
5. The Sources and Collection of Data
    5.1. Types and sources of Data
    5.2. Methods of primary Data collection
    5.3 Methods of secondary Data collection
6. Methods of Data Analysis and Data Analysis Software
    6.1. Descriptive versus inferential data analysis
    6.2. Spread sheet application in data analysis
    6.3. Software application in data analysis (SPSS, STATA, E-view)
7. Data Presentation and Report
    7.1 Data presentation
    7.2 Report writing

Text and reference books

- Zikmund William G: Business Research Methods, 8th Edition, 2003.
- C. William Emory, Donald R. Cooper. Business Research Methods, 4th ed., 1991.
- Wallace A. W., Accounting research methods: Do the facts speak for themselves?

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ACFN 4024
Course Title:	Senior Research Project
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ACFN 3022
Classification of the Course:	Major

Course Objectives & Competences to be acquired

Upon successfully completing this course, the students should be able to:

- Develop research proposal
- Write research report
- Demonstrate the application of research projects to test the theoretical aspects such as principles, concepts, assumptions and methods of accounting and finance into applications in the selected organization and then to draw conclusion and provide feasible recommendations based on identified problems

Course Description

As part of the requirements of Bachelor of Arts Degree in Accounting and Finance, students will be required to write an essay (a supervised research project) pertaining to the field of accounting and finance under the supervision of an advisor assigned by the department. To this end, students are expected to produce a comprehensive research proposal based on selected and approved research topic and review relevant literature and collect data and writing a report as a partial fulfillment for their bachelor art degree in accounting and finance.

18.2 Supportive courses

Course Code:	MGMT 2012
Course Title:	Introduction to Management
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	None
Classification of the Course:	Supportive

Course Objectives & Competences to be acquired

Upon successfully completing this course, the students should be able to:

- Define the term management, basic concepts and principles of management.
- Explain the general overview of management in relation to its importance, roles, skills and universality
- Acquire sound understanding of the nature and practice of management
- Develop a comprehensive understanding of basic concepts of management functions.

Course Description

This course focuses on the basic concepts and principles of management, the functions of planning, organizing, staffing, directing and controlling, and their relationships to key issues in management practices, such as leadership and motivation. Decision making and effective communication are also discussed.

Course Contents

1. Fundamentals of Management
    1.1. Definition of Management
    1.2. Significance of Management
    1.3. Managerial Functions an Overview
    1.4. Levels of Management and Types of Managers
    1.5. Managerial Roles and Skills
    1.6. Universality of Management
    1.7. Is Management an art, science, or profession?
2. Managerial Planning

2.1. Concepts and Need for planning

2.2. Types of plans

2.3. Planning process

2.4. Objectives

2.5. Planning Techniques

3. Decision Making

3.1. Meaning of decision making

3.2. Rational decision making process

3.3. Types (programmed and non-programmed decisions).

4. The Organization Function

4.1. Concept of organizing and organization

4.2. Formal and Informal Organization

4.3. Organization chart

4.4. Departmentalization: Meaning and Bases

4.5. Span of Management

4.6. Authority and power: source of power

4.7. Line and staff authority

4.8. Delegation, centralization and decentralization

4.9. Groups and Committees

5. Staffing and Organization

5.1. The procurement function

5.2. Training and development function

5.3. Maintenance and utilization

5.4. Separation

6. Directing Function

6.1. Meaning and the need for leadership

6.2. Concept and meanings of Leadership theories

6.3. Concept and meaning of Leadership Styles

6.4. Motivation

6.4.1. The concept of motivation

6.4.2. Theories of motivation

7. The Controlling Function

7.1. Meaning and need for control

7.2. Control process

7.3. Types of control

7.4. Techniques of control

7.5. Effective control system

Text and reference books

Reference Books

- C.B Gubta, ―Business Organization and Management‖, Sultan Chand & sons, New Delhi.
- David R. Hampton, ―contemporary management‖, McGraw Hill Inc., New York, 1981.
- Ernest Dale. ―Management. Theory and Practices.‖ McGraw Hill Inc. New York, 1981.
- Fred Luthans, ―Introduction to Management, A Contingency Approach‖, McGraw Hill Book Company New York, 1973.
- George R. Terry and Stephen G. Franklin, ―Principles of management‖, All India Traveller book Sellen New Delhi, 1991.
- Harold Koonz, Cyril O'Donnell and Heinz Weihrich, ―Management‖, McGraw Hill International New York, 1980.
- Henry sisik, ―Management and Organization‖, South Western publishing Co., Chicago, 1982.
- Peter F. Druker, ―Management: Task and Responsibility‖, IIaper& Row, New York, 1973.
- Peter F. Druker,‖ The practice of management‖ Haper& Brothers, New York, 1986.
- Samul C. Certo, ―Principles of Modern Management‖, Allyn and Bacon Inc., Boston, 1986.
- Y.K Bushan, ―Fundamentals of business Organization and Management‖, Sultan chand& sons, New Delhi.
- Robert N. Lussier, Management: concepts, Applications, and skil development, ―South western college publishing, 1997.
- Richard m. Hodgets& Donald F. Kuralko, ―Management,‖ Harcount Brace Jovanovich publishers, 1991, third ed.
- Plunkett and Attner, Introduction to management, Wadsworth publishing company, 1994. 5th ed. And 6th ed.

- R.D Agrawal–Organization& Management‖ New Delhi

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	MGMT 2020
Course Title:	Principles of Marketing
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	2
Prerequisites:	None
Classification of the Course:	Supportive

Course Objectives & Competences to be acquired

Upon completing this course, the student will be able to:

- Define basic/core marketing principles/ concepts
- Describe the marketing plan process and strategy
- Identify and analyze marketing environment
- Explain the bases of market segmentation and consumer buying behavior
- Define and classify products/ product mix
- Explain the importance and role of product development;
- Discuss marketing channel concept, examine the structure and function of the channel system, physical distribution and materials management
- Describe the role of promotion mix and identify factors affecting the choice of promotional methods.
- Analyze the importance of pricing and examine key factors that may influence marketers pricing decisions

Course Description

The course covers an overview of marketing, the marketing environment, types of markets, product decision, product development, branding and packaging, pricing decisions, factors influencing' pricing, pricing techniques, distribution decision: channel and physical distribution decision, promotion decision: types of promotional messages and media.

Course Contents

1. An Overview of Marketing and Marketing Management
    1.1. Marketing and its core concepts
    1.2. Philosophies of marketing
    1.3. Importance of marketing

1.4. Scope of marketing

1.5. Companies‘ orientation to marketing

1.6. Goals of marketing system

2. Marketing Environments

2.1. Meaning of marketing Environment

2.2. Internal and External Marketing Environmental Elements

3. Buying Behavior

3.1. Consumer buying behavior

3.1.1. The buyer‘s decision process

3.1.2. Major factors influencing buying behavior

3.1.3. Consumer buying, role

3.2. Organizational buying behavior

3.2.1. Characteristics of Business Market

3.2.2. Buying situations in organizational buying

3.2.3. Decision making process in organizational buying

3.2.4. Influence on organizational buying decision

4. Market Segmentation, Targeting and Positioning

4.1. Market segmentation

4.1.1. Meaning of Market segmentation

4.1.2. Basis of segmenting the market

4.1.3. Importance of Segmentation

4.1.4. Procedures of Market Segmentation

4.2. Targeting the Market

4.3. The concept of positioning

5. Managing Marketing Mix Elements

5.1. Product planning

5.1.1. Meaning of a product

5.1.2. Classification of a product

5.1.3. Product Life cycle

5.1.4. New Product Development Process

5.1.5. The Concept of Product Mix and Product Line Introduction to Branding, Packaging 'and Labeling

5.2. Pricing Decision

5.2.1. Meaning of Price

5.2.2. Pricing Objectives

5.2.3. Factors Affecting Pricing Decisions

5.2.4. General Approach to Pricing

5.3. Placing the Product

5.3.1. Meaning and Importance of Distribution

5.3.2. Factors influencing channel Decision

5.3.3. Channel Decision

5.4. Promoting the product

5.4.1. Meaning of Promotion

5.4.2. The purpose of promotion

5.4.3. Promotional Mix Elements:

5.4.3.1. Advertising

5.4.3.2. Sales Promotion

5.4.3.3. Public Relation and publicity

5.4.3.4. Personal Selling

Text and reference books

- P. Kotler, G. Armstrong (2005), Principles of Marketing, 11th ed., prentice hall, New Delhi.
- P. Kotler, (2006), Marketing management, 12th ed. Prentice-hail of India, New-Delhi
- Rustom. S. Darat, (1996), Modern Marketing Management, 7th ed. Ram pictograph, New Delhi.
- Kotler, P., (2004). Principles of Marketing, 10th Ed. Prentice-Hall Inc, New Delhi
- Kotler, Philip, (2003). Marketing Management, Analysis, Planning Implementation, and control, 10th Ed. New Jersey, U.S.A

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	MGMT 3023
Course Title:	Business Law
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	2
Prerequisites:	None
Classification of the Course:	Supportive

Course Objectives & Competences to be acquired

The course enables students to have a broad understanding of the environment of business and the statutory provisions that affect the business operations and decisions.

Course Description

The primary focus of this course is to introduce students with the concept, principles, and legal framework governing business transactions, negotiations, undertakings, and contracts. The course will pay a closer look at the labor law and the commercial code of Ethiopia. It is aimed at exposing students to the law of contract (Such as the contract of sale, insurance, and Agency), commercial instruments, and commercial undertakings.

Course Contents

1. General Introduction
    - 1.1. Definition of Law
    - 1.2. Functions of Law
    - 1.3. Meaning of Business Law
    - 1.4. Nature of Business Law
    - 1.5. Sources of Business Law
2. Legal Personality
    - 2.1. The concept of the term "personality"
    - 2.2. Physical Persons
    - 2.3. Juridical persons
3. Business and Business Entities
    - 3.1. Definition
    - 3.2. Elements of a Business
    - 3.3. Different kinds of Business Entities
        - 3.3.1. Sole proprietorship

3.3.2. Partnership

3.3.3. Private companies

3.3.4. Public companies

4. Law of Contracts

4.1. Contracts in General

4.1.1. Definition

4.1.2. Formation and Elements of contracts

4.1.2.1. Capacity of the parties

4.1.2.2. Consent of the parties

4.1.2.3. Defect in consent

4.1.2.4. Object of contract

4.1.2.5. Form of contract

4.1.3. Effect of contract

4.1.4. Extinction of Obligations

4.1.5. Contract Administration

4.2. Law of Agency

4.2.1. Definition

4.2.2. Source of Agency

4.2.3. Scope of agency

4.2.4. Duties of Agent

4.2.5. Duties of principal

4.3. Law of Sale of Goods

4.3.1. Definition

4.3.2. Obligations of Seller

4.3.3. Obligation of Buyer

4.3.4. Common Obligations

4.3.5. Transfer of Risks

4.4. Law of Insurance

4.4.1. Definition

4.4.2. Types of Insurance

4.4.3. Insurance policy

4.4.4. Rights and Duties of the parties

4.4.5. Insurance of persons

5. Law of Negotiable Instruments

5.1. Definition

5.2. Bills of Exchange

5.3. Promissory Notes

5.4. Cheques

6. Law of Banking Transaction

6.1. Deposits

6.2. Hiring of Safes

6.3. Contracts for current accounts

6.4. Discount

6.5. Credit transactions

7. Labor Law

7.1. Contracts of employment

7.2. Formation and terms of the employment contract

7.3. Work of employee-contractual duties

7.4. Wages and working conditions to employee

7.5. Employer Duties-Health, Safety and welfare

7.6. Termination of the employment contract

Text and reference books

Reference Books

- The Civil Code of Ethiopia, 1960
- The Commercial Code of Ethiopia, 1960.
- Rene David, Commentary on Contracts in Ethiopia, 1973
- Krezeczunowicz, Formation and Effects of Contracts in Ethiopian Law, 1983
- S.P.Iyengar and B.K. Goyal, Business Law, 1996
- A.K. Sen and lK.Mitra, Commercial Law including company Law, 1998

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	MGMT 4027
Course Title:	Strategic Management
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	None
Classification of the Course:	Supportive

Course Objectives & Competences to be acquired

Upon the successfully completing this course student will be able to:

- Know how to incorporate the claims of stakeholders in strategy formation, implementation evaluation and control
- Understand meaning of strategy, levels at which strategy operates & strategic management process
- Explain environment factors that affect strategy formation, implementation evaluation & control
- Know their responsibilities and ethical requirements in corporate management etc.
- Obtain skills in the management of corporate and enterprise strategy
- Design policy and strategy in light of the poverty alleviation in Ethiopia

Course Description

This course is devoted to identifying and describing the various strategies a company can pursue to achieve superior performance. Many of these strategies are generic – that is, they apply to all organizations, large or small, manufacturing or service, and profit seeking or not for profit. The central aim of this course is to give a thorough understanding of the analytical techniques and skills necessary to identify and exploit strategies successfully. Specifically, the course covers; the meaning & role of strategic management, nature of strategic management, strategy formulation & implementation, environmental scanning, understanding of corporate, competitive functional and operating level strategies, strategy implementation, evaluation and control and also social and ethical responsibilities of corporate management.

Course Contents

1. Introduction
    1.1. Defining strategic management

1.2. Stages of strategic management

1.3. Key terms in strategic management

1.4. The strategic management approach

1.5. Benefits of strategic management

1.6. Business ethics and corporate social responsibility

2. Strategies in Action

2.1. Types of strategies

2.2. Guidelines for pursuing strategies

2.3. Michael Porter‘s generic strategies

3. The Business Mission

3.1. The importance of a clear mission

3.2. The nature of business mission

3.3. Components of a mission statement

4. External Environmental Analysis

4.1. The nature of external audit

4.2. Sources of external information

4.3. Forecasting tools and techniques

4.4. Competitive analysis: Porter‘s five forces model

5. Internal Environment Assessment

5.1. The nature of an internal audit

5.2. Relationship among the functional areas of business

5. Strategy Analysis and Choice

6.1. The nature of strategy analysis and choice

6.2. Long term objectives

6.3. A comprehensive strategy formulation

6.4. The decision stage

6.5. BSC model

6.6. The 7‘S model

7. Strategic implementation

7.1. Importance of strategic implementation

7.2. Resources required for strategic implementation

7.3. Managing change

7.4. Resistance to change

8. Strategy Review, Evaluation and Control

7.1. The nature of strategy evaluation

7.2. A strategy evaluation framework

7.3. Published sources of strategy evaluation information

7.4. Characteristics of An effective evaluation system

7.5. The contingency model

7.6. Strategic Control: Control Process

7.7. The nature of strategy implementation

7.8. Key concepts in strategy implementation

Reference books

- Fred R. David, strategic management, sixth edition, Prentice Hall, New York, 1997
- MCCarthy, Minichello& Curran Business policy and strategy, concepts and readings; Richard D. Irwin Inc.
- Thompson, Jr& Strickland III; Strategic management, concepts and cases, Irwin McGraw- Hill.
- Pearce II& Robinson Jr. Strategic management, strategy formulation and implementation; AITBS Publishers and distributors, Delhi.
- Azhar Kazmi; Business policy and Strategic Management Tata McGraw- Hill publishing Co. Ltd.
- George Luffman, Edward Lea, Stuart Sanseron & Barin Kenny; Strategic management, an analytical introduction; Blackwell Publishers Ltd.
- Franis Cheruilam; Business policy and strategic management; Himalaya publishing Houses.
- David Asch & Cliff Bowman; Readings in Strategic management; The Macmillan press Lts.
- Fred R. David Strategy Management Prentice Hall, New Jersey six edition.
- Wendy Robson strategic Management and information system, Pitman Publishing 1997.
- Cliff Bowmen and David Asch Managing strategy Macmillan Business 1996.
- Peers/Robinson, strategic management and any other business policy and Strategy book can be used as a reference

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code	MGMT 2023
Course Title :	Operations Research
Program :	BA Degree in Accounting and Finance
Credit Hours:	3
Prerequisite :	None
Classification:	Supportive

Course Description

Operations Research (OR) as one of the quantitative aid to decision making offers the decision-maker a method of evaluating every possible alternative (act or course of action) by using various techniques to know the potential outcomes. It includes Models and modeling, linear programming, transportation models, assignment models, decision models, project management techniques, and queuing models.

Course Objective

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

- Knows significance of OR in managerial decision making
- Understand the different models of OR.
- Appreciate the application of OR model in solving different quantitative problem.

Course Outline

Chapter 1 - Introduction to operations research

1.1. The History of Operations Research
1.2. Nature and significance of operations research
1.3. Features of Operations Research
1.4. Model and modeling in Operations Research

Chapter 2 - Linear Programming

2.1. Introduction
2.2. Structure of Linear Programming Model
2.3. Application Area of LP
2.4. Graphical Solutions of LPP
2.5. Special Case in LPP
2.6. The Simplex Method
2.7. Some complication and their Resolution

2.7.1. Unrestricted variables

2.7.2. Tie for leaving and entering variables

2.8. Duality in LPP

2.9. Sensitivity Analysis

Chapter 3 - Transportation and Assignment Problems

3.1. Introduction

3.2. Methods for Finding Initial Solution

3.3. Test for Optimality

3.4. Variation in Transportation

3.4.1. Unbalanced supply and demand

3.4.2. Degeneracy

3.4.3. Alternate optimal solution

3.4.4. Prohibited transportation routes

3.5. Maximization Transportation problems

3.6. Solution method for Assignment problem

3.7. Special case in Assignment Problems

Chapter 4 - Decision Theory

4.1. Introduction

4.2. Types of Decision Making Environment

4.3. Decision making under Uncertainty

4.4. Decision making Under Risk

4.5. Decision making Under Certainty

4.6. Decision Making with Utilities

Chapter 5 - Network Models

5.1. General network concepts

5.2. Networking algorithms

5.3. Basic Difference Between PERT and CPM

5.4. PERT/CPM Network Components and precedence Relationship

5.5. Critical Path Analysis

5.5.1. Forward pass method

5.5.2. Backward pass method

5.6. Project Scheduling with Uncertain Activity Times

5.7. Project cost and Crashing

Text Book and Reference:

- J K Sharma: Operations Research, Theory and Application, Second Edition, 2003.
- M.P. Gupta R.B. Khanna, Quantitative techniques for decision Making New Delhi 2004
- Anderson, Sweeney, and Williams (1988), An introduction to Management Science: quantitative approaches to decision making, 5th ed. West publishing. Co.
- Gupta Prem Kumar (2007), Operations Research, S. chand and Company LTD. New Delhi, India
- Turban and Meredith. Management science, 6th ed. IRWIN.
- Render and Stain. Quantitative Analysis for Management, 6th ed. Allyn and Bacon.
- Taylor III Bernard W. (1986), Introduction to Management Science, 5th ed. Prentice Hall, Englewood Cliffs, New Jersey,
- Any book on management science, Qualitative analysis for managerial decision making or Operations research.

- **Assessment/Evaluation Policy**

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	MGMT 4025
Course Title:	Operations Management
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	MGMT 211
Classification of the Course:	Supportive

Course Objectives & Competences to be acquired

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

- Define operations management
- Understand operations strategy and competitiveness
- Understand facility location and layout
- Know capacity planning
- Differentiate aggregate planning and scheduling
- Describe operations management, its scope and activities
- Describe the decision involved in designing and controlling the operations system.
- Apply selected quantitative tools, techniques and models in the analysis of decisions for the designing, planning and controlling of operation systems.

Course Description

Operations Management the heart of all management disciplines which bring competitive advantage and market focus for all business organization. Thus, the course covers Meaning of operations and production management, operations management as competitive weapon, product and service design, quality and quality control, capacity planning, location decision, layout decision, aggregate planning, scheduling, work design, and time-based operations.

Course Contents

1. Nature of Operations Management
    - 1.1 Introduction
    - 1.2 Historical Development of Operation Management
    - 1.3 Manufacturing Operations and Service Operations
        - 1.3.1 Manufacturing Operations

1.3.2 Service Operations

1.4 Operations Decision Making

1.5 Productivity Measurement

2. Operations Strategy & Competitiveness

2.1 Introduction to operations strategy

2.2 Operations strategy in Manufacturing

2.3 Operations strategy in Services

3. Design of the Operation System

3.1 Product and service design

3.2 Process selection

3.3 Strategic Capacity Planning

3.4 Facility Location & layout

3.5 Job Design and Work Measurement

4. Operations Planning & Control

4.1 Aggregate production planning

4.2 Operations Scheduling

5. Quality Management and Control

5.1 Meaning and nature of quality

5.2 Overview of TQM

5.3 Quality Specification

5.4 Continuous Improvement

5.5 Statistical Quality Control

5.6 Process Control Charts

Text and reference books

- Chase, Richard N., Aquilano, Nicholas J. and Jacobs, F. Robert (1998), Production and Operations Management- Manufacturing and Services, 8th Edition, Irwin McGraw-Hill
- Wild Ray (1995), Production and Operation Management,5th Edition, Cassell.
- Starr, Martin (1996), Operation Management: A Systems Approach, Boyd and Fraser Publishing Company.
- Plossl, George W (1985), Production and Inventory Control: Principles and Techniques, 2ed Edition, Prentice Hall.

- Evans, James R (1993), Production/Operations Management: Quality, Performance and Services, 5th Edition, McGraw- Hill
- Dilworth James B (1993), Production and Operation Management ¬Manufacturing and Services. 5th Edition, West Publishing.
- Dilworth, James R (1993), Production and Operation Management, 8th Edition, International Thomson Publishing.
- Armistead, Colin and Rowland, Philip (1996), Managing Business Processes (BPR and Beyond), John Wiley and Sons
- Duncan, William L (1995), Total Quality - Key Terms and Concepts, Luftig and Warren international.
- Townsend, Patrick L and Gebhardt, Joan E.(1992), Quality in Action -93 Lessons in Leadership, Participation and Measurement, John Wiley and Sons.

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

Teaching and learning methodology

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ECON 2083
Course Title:	Macro economics
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	ECON 1013
Classification of the Course:	Supportive

Course Objectives & Competences to be acquired

In this course, students are exposed to look at the aggregate analysis of an economy and the interrelationship between various aggregate economic variables. It also incorporates the monetary and fiscal policy instruments through which government can influence the value and dynamics of aggregate economic variables and thereby the performance of economies. It also presents the analysis of transmission mechanism of the effect of macroeconomic policies on the behavior of economic agents. Generally, the course enhances the knowledge of the students regarding the functioning of the economy as a whole as well as the rest of the world thereby to develop a closer link between academic learning and the professional practice in analyzing various economic aspects.

Course Description

This course focuses mainly on short run analysis of an economy or business cycle. Hence, the main aim of this course is to present and discuss the different views of economists (as represented by school of thought) on how an economy behaves in the short run, how equilibrium is achieved in the short run, and the role of market forces and government in short run economic stabilization. For this purpose, this part is divided in to three parts: Introduction, aggregate demand and supply analysis of a closed economy, and the analysis of open economy macroeconomics.

Course Contents

1. Introduction Macroeconomics
    - 1.1. What macroeconomics is about?
    - 1.2. Basic Concepts and Methods of Macroeconomics
    - 1.3. Analysis
    - 1.4. Macroeconomic Goals and Instruments
    - 1.5. The State of Macroeconomics: Evolution and Recent Developments
        - 1.5.1.Classical macroeconomics
        - 1.5.2.Keynesian macroeconomics
        - 1.5.3.Neo-classical macroeconomics

2. National Income Accounting

2.1. The concepts of GDP and GNP

2.2. Approaches of measuring national income (GDP/GNP)

2.3. Nominal versus Real GDP

2.4. The GDP Deflator and the Consumer Price Index

2.5. GDP and Welfare

2.6. The Business Cycle

2.7. Unemployment and Inflation

3. Aggregate Demand in the Closed Economy

3.1. Foundations of Theory of Aggregate Demand

3.2. The Goods Market and the IS curve

3.3. The Money market and the LM curve

3.4. The Short Run Equilibrium

3.5. From the IS-LM to Aggregate demand

4. Aggregate Demand in the Closed Economy

4.1. International flows of Capital Goods

4.2. Saving and Investment in the Small Open Economy

4.3. Exchange rates

4.4. The Mundell-Fleming model

4.5. Fiscal and monetary policies in an open economy with perfect capital mobility

4.5.1.Fixed exchange rate

4.5.2. Floating exchange rate

4.5.3. Limitations of the Mundell-Fleming model

5. Aggregate Supply

5.1. Introduction

5.2. The Classical Approach to Aggregate Supply

5.3. The Keynesian approach to Aggregate Supply

5.3.1.The Sticky Price model

5.3.2.The Sticky Wage Model

5.3.3.The worker- misperception model

5.3.4.Imperfect information Analysis

Text and reference books

- N. Gregory Mankiw, 2007, Macroeconomics 4th edition Worth Publishers USA
- William H. Branson, 2006 Macroeconomic Theory and Policy

- Dornbusch, R. and S. Fischer: Macroeconomics
- Eduard Shapiro, 2007. Macroeconomic Analysis 5th edition New Delhi
- Olivier Blanchard, 1997.Macroeconomics Prentice Hall Inc. New jersey USA
- Frederick Mishkin, 1998. The Economics of Money, Banking and Financial Markets 5th edition USA.
- Colander, 2001. Macroeconomics 4th edition network

Assessment/Evaluation Policy

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Assignment 1	10%
Assignment 2	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	MGMT 2021
Course Title:	Contemporary Business Communication
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	2
Prerequisites:	None
Classification of the Course:	Supportive

Course Objectives

The course enables students to:

- Understand the importance of effective communication in the real world of Business.
- Identify problems of effective communication and its impact on the overall organizational goal achievements.
- Introduce students to the basic skills and ways of improving communication.
- Help students improve interpersonal communication.
- Enable students understand the significance of effective communication in undertaking managerial functions.
- Learn techniques and skills of correct business research report writing; learn report writing style using an approved style; and, apply the basics of oral communication in a presentation of a project, including, proper speech, organization, use of graphical aids, and effective non-verbal communications.

Course Description/Course Contents

The course is designed to handle issues related to communication in the context of carrying out the managerial duties of a manager. It treats the importance, conceptual framework, functions, conditions, process, models and elements of communication. Moreover, it presents the nature and types of communications in organization by placing emphasis on formal and informal communication among members. Furthermore this course examines the causes of communication breakdown and attempts to provide framework to rectify this crucial problem. The course is also designed to provide theoretical as well as practical frameworks of the media of communication.

After completing this unit, students will be able to:

- understand the meaning of communication
- explain the significance communication
- understand the role of communication in management and Business
- Understand the concept of elements of communication.

- Understand the processes and steps of communication.
- list and understand the barriers and road blocks of effective communication
- Understand interpersonal communication and team work
- Explain the meaning of principles off business communication and communication in general.
- The different types of formal and informal communications.
- Explain the meaning and concept of nonverbal communication.
- Differentiate vertical, horizontal and diagonal communications
- understand the meaning and concepts of public relations
- explain the publics
- understand media of relations
- Understand the concept of media of communication.
- Understand the different types Oral and Written communications.
- Differentiate the differences between Oral and Written communications.

Topics and Sub Topics

Chapter One - Communication: An Overview

1.1. Meaning of Communication

1.2. Significance of Communication

1.3. Communication in Management

Chapter Two: The communication Processes

2.1.Elements of Communication

2.2.The process of communication

2.3.Barriers to Communication

2.4 Interpersonal Communications and Teamwork

Chapter Three - Communication Principles

The 7 C‘s

Chapter Four - Types Of Communication in Organization

4.1 Internal &external Communication

4.2 Formal flow of communication

i. Down Ward Communication

ii. Upward Communication

iii. Horizontal Communication

iv. Diagonal Communication

v. Informal Communication

vi. Non- verbal communication

2. Chapter Five – Public Relation
3. 5.1. The publics
4. 5.2. Media relations

Chapter Six - Media of Communication

6.1 Introduction

6.2 Overview of media of communication

6.3 Oral Communication

6.4 Speech

6.5 Telephoning vs. face to face conversation

6.6 Active listening

6.7 Interviews

6.8 Meetings

7 Written Communication

7.1Business letter writing

7.2 Memo and Report Writing

References

- C.B Gubta, ‒Business Organization and Management ‒ , Sultan chand& sons, new Delhi.
- David R.Hampton, ‒contemporary management‖, McGraw Hill Inc., New York, 1981.
- Ernest Dale. ‒Management. Theory and Practices.‖ McGraw Hill Inc. New York, 1981.
- Fred Luthans, ‒Introduction to Management, A Contingency Approach‖, McGraw Hill Book Company New york, 1973.
- georgeR.Terry and Stephen G. Franklin, ‒Principles of management‖, All India Traveller book Sellen New Dethi, 1991.
- Harold Kooz, Cyril o‘Donnel and Heinz Weihrich, ‒Management‖, McGraw Hill International New york, 1980
- Henry sisik, ‒Management and Organization‖, South Western publishing Co., Chicago, 1982.
- Peter F. Druker, ‒Management: Task and Responsibility‖, IIaper& Row, New york, 1973.

- Peter F. Druker,‖ The practice of management‖ Haper& Brothers, New York, 1986.
- SamulC.Certo, –Principles of Modern Management‖, Allyn and Bacon Inc., boston, 1986.
- Y.K bushan, –Fundamentals of business Organization and Management‖, Sultan chand& sons, New Delhi.

Assessment/Evaluation Policy

Evaluation consists of the following:

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Assignment 1	10%	
Assignment 2	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

18.3 General course

Course Code:	ENLA 1011
Course Title:	**Communicative English Skills I**
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	None
Classification of the Course:	General

Course objectives

After successfully completing this course, the students should be able to:

- Express themselves in social and academic events in English--Use English intelligibly with reasonable level of curacy and fluency
- Listen and comprehend to talks related to social and academic events given in English
- Read and understand texts written in English –texts on academic and social matters
- Write in English as academically and socially desirable.
- Learn and develop their English on their own—learning to learn: the language and the skills

Course Description

Communicative English Skills Iis a course designed to enable students to communicate in English intelligibly with acceptable accuracy, fluency and ability to use English appropriately in different contexts. The course exposes students to English language learning activities designed to help students use English for their academic and social needs. Students would be engaged in language learning development activities through doing and reflection on action. This includes grammar and vocabulary as used in communicative events and all skills and their sub-kills: speaking, listening, reading and writing. The language and skills are integrated where one becomes a resource to the other. There are six units covering topics related to the life world of students as well as of societal relevance.

Course Contents

Unit 1: Introducing Oneself

Section 1: Listening

Activity one

Introducing oneself (who you are, where you came from, where you finished your primary and secondary school), what you intend to study and whyUse of language and style of introducing oneself.

Explains the grammar and vocabulary used in introductions mainly the simple present and simple past (Grammar), and lexical items that express actions can be given focus.

Section 2: Reading

Activity one

-Reading a short biography written in simple English: using background knowledge, reading with comprehension, making notes while reading, guessing meanings, attending to reference words &discussing notes.

Activity two

-Reading a short deductive essay: taking notes while reading, discussing notes, guessing meaning while reading, identifying descriptive words, using descriptive words in sentence writing

Unit 2: Study Skills

Section 1: Listening

Activity one

-listening to a talk on habits of successful students: reflecting on one‘s study skills, taking notes while listening, discussing notes, answering listening comprehension questions, discussing answers

Activity two

-Giving advice using tips from the listening text: using the language of giving advice

Section 2: Reading

Activity one

-Reading an expository essay on study skills: reading with comprehension, attending to new vocabulary, writing notes while reading, writing brief summaries from notes

Activity two

-Studying the present perfect tense and the past perfect tense: form, use and meaning of conditionals

Unit 3: Sports and Health

Section 1: Listening

Activity one

-Listening about Zinedine Zidan (who he is, his childhood, his professional career): using prior knowledge (talking about a famous football player), predicting what comes next and checking prediction, taking notes while listening, discussing notes, presenting oral summary), asking and answering Wh-questions

Activity two

-Studying conditionals (form, use and meaning)

Section 2: Reading

Activity one

-Reading a short expository passage on sports and health: discussing how sports improve health, reading for main ideas, making notes while reading, developing notes into short summaries, comparing summaries

Activity two

-Working on vocabulary: using word formation.

Unit 4: Cultural Values

Section 1: Listening

Activity one

-Listening about cultural tourism: discussing how culture attracts tourists, listening with comprehension, taking notes while listening, discussing notes, developing notes into one-paragraph summaries

Section 2: Reading

Activity one

-Reading an expository text on cultural values: reading with comprehension, writing notes while reading, answering comprehension questions, summarizing the text based on notes made while reading, discussing summaries

Activity 2

-Revision simple present, simple past, present perfect and past perfect tenses: revising form, use and

Meaning of these tenses, writing short meaningful sentences using simple present, simple past, present perfect and past perfect forms of verbs

Unit 5: Tourism and Wildlife

Section 1: Listening

Listening about human-wildlife conflict (argumentative text): using prior knowledge, listening with comprehension, making notes while reading, writing summaries using the notes, discussing the summaries

Section 2: Reading

Activity one

Reading a text on tourism and wildlife: using visual, reading with comprehension, guessing meanings of words based on context, writing brief notes while reading, discussing notes and developing them into summaries, discussing summaries

Activity two

Working on denotative and connotative meanings

Activity three

Revising conditionals: constructing meaningful sentences based on pictures

Unit 6: Population

Section 1: Listening

Activity one

Listening about population density: learning the meanings of _population‘, _density‘ and _population density‘, predicting what comes in the talk and checking prediction, listening with comprehension, taking notes while listening, discussing notes, writing short paragraphs using the notes and discussing them

Section 2: Reading

Activity one

Reading a text on population pyramid: interpreting tables, graphs and pie charts, reading with comprehension, making notes while reading, discussing notes, developing notes into paragraphs, discussing and improving paragraphs

Activity two

-Studying collocation: learning the definition of collocation, identifying words that collocate with _population‘, doing exercise on collection, using collection in vocabulary study

Activity three

-Working on active and passive constructions (form, use, meaning): noticing grammar pattern in example sentences, listening to a brief lecture, writing lectures notes, discussing

notes, identifying active and passive constructions, completing contextualized exercise, reading independently and compiling portfolio on passive constructions

References

- Alfassi, M. 2004. Reading to learn: Effects of combined strategy instruction on high school students. Journal of Educational Research, 97(4):171184.
- Anderson, N. 1999. Exploring second language reading: Issues and strategies. Toronto: Heinle&Heinle Publisher.
- Bade, M. 2008. Grammar and good language learners. In C. Griffiths (Eds.). Lessons from good language learners (pp. 174-184). CambridgeUniversity Press. https//doi.org/10.107/CBO9780511497667.016
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- Cameron, L. 2001. Teaching languages to young learners. Cambridge: Cambridge UniversityPress.
- Chamot, A.U. 1987. The learning strategies of ESL students. In A. Wenden& J. Rubin (Eds.). Learner strategies in language learning (PP 71-85).
- Prentice-Hall: Hemel Hempstead.
- Gairns, R. & Redman, S. 1986. Working with words: A guide to teaching and learning vocabulary. Cambridge University Press.
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- Tilfarlioglu, Y. 2005. An Analysis of the relationship between the use of grammar learning strategies and student achievement at English preparatory classes. Journal of Language and Linguistic Studies1:155-169.
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- Murphy R. 2004. English grammar in use: A self-study reference and practice book for intermediate students of English (3 Ed.). Cambridge University Press.

- Zhang, L. J. 2008.Constructivist pedagogy in strategic reading instruction: Exploring pathways to learner development in the English as a second language (ESL) classroom. Instructional Science, 36(2): 89-116.https://doi.org/10.1007/s11251-007-9025-6.

Evaluation Schemes

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Assignment 1	10%	
Assignment 2	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ENLA 1022
Course Title:	**Communicative English Skills II**
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	1011
Classification of the Course:	General

Course Description:-

- This course is intended to develop and improve students' language competence. It contains sentence level writing: sentence structure, sentence types, functional and structural category, common sentence errors (fragments, run-on sentences, dangling modifiers and agreement errors); paragraph level writing : paragraph, topic sentence and supporting details, structure, essentials of a paragraph, basic types of paragraphs(expository, narrative, descriptive and argumentative) and techniques of paragraph development; essay level writing : structure of an essay, thesis statement and supporting paragraphs, types of essays and techniques of essay development

Course Objectives:-

Upon completing the course, students will be able to:

- Construct meaningful sentences in English;
- Learn to compose a paragraph that has a clearly stated topic sentence and details;
- Use appropriate coordination and subordination skills to relate ideas;
- Identify and correct common sentence problems
- Compose paragraphs that have clearly stated topic sentences and supporting details.
- Write a well-structured essay of different types (descriptive, narrative, expository and argumentative)
- Identify the structure of oral and written discourses
- Attend their academic work at ease and with clarity.

COURSE OUTLINE

CHAPTER ONE

1. **WRITING EFFECTIVE SENTENCES:**

1.1 Overview of writing effective sentences - sentence definition, identifying sentence parts (subject and predicate), writing complete sentences; sentence types: functional category (declarative, interrogative, imperative and exclamatory sentences)

1.2 Writing Effective Sentences (continued ---)
Identifying sentence types: structural Category (simple, compound, complex and compound complex); Joining ideas: coordination, subordination, correlation and using relative pronouns

1.3 Writing Effective Sentences (continued)
Identifying and correcting faulty sentences: fragments, run-ons, comma splices,

1.4 **Writing Effective Sentences (continued ---)**
Identifying and correcting faulty sentences: dangling modifiers and agreement errors;

1.5 **Writing Effective Sentences (continued ---)**
Using punctuation (a period, comma, semi-colon, colon, quotation mark) and capitalization

CHAPTER TWO

2. WRITING EFFECTIVE PARAGRAPHS:

2.1 Overview of writing effective Paragraphs- paragraph definition, nature of a paragraph, identifying topic sentence and supporting details, writing topic sentences (with topics and controlling idea), nature and position of topic sentences in paragraphs, narrowing a title

2.2 Writing Effective Paragraphs (continued…) structure of a paragraph, essentials of a paragraph: unity, coherence (ways of achieving coherence: using transitional devices, pronouns, key words and synonyms) and adequate development; organization: space, time and order of importance

2.3 Writing Effective Paragraphs (continued…)

Writing basic types paragraphs: expository, descriptive, narrative and argumentative;

2.4 Techniques of paragraph development: definition, exemplification/illustration, classification, cause and effect, comparison, contrast, description (process, objective and impressionistic), and listing/enumeration

2.5 Writing Effective Paragraphs (continued…) Developing a paragraph: guided and free writing guided writing-arranging given sentences in a logical order, writing a paragraph by developing topic sentence and specific details using given points of a title

2.6 Free writing–writing a paragraph on a given title or on your own title

CHAPTER THREE

3. ESSAY WRITING

3.1 Stimulating idea on features of an essay Definition of an essay, structure of an essay: introduction, body and conclusion; reviewing paragraph structure vs essay structure Identifying thesis statement and supporting paragraphs, elements of the thesis statement: topic and controlling idea.

3.2 Essay Writing (continued…) Achieving unity and coherence within an essay writing the introduction (writing the hook, the background and the thesis statement)

3.3 Essay Writing (continued…) Writing the body and the concussion Steps in writing an essay: Planning (questioning, making list, clustering, preparing outline), drafting, revising, and editing

3.4 Essay Writing (continued…) Writing the basic types of essays (expository, descriptive, narrative and argumentative) by employing the different techniques

Text Book:

- Hewings, M. 1999.**Advanced Grammar in use: self-study Reference Practice Book for Advanced Learners of English**. Cambridge: CUP.

References:

- Dean, M.1988. **Write it; Writing Skills for intermediate learners of English**. Cambridge University Press
- DEFLL, 1996.**College English: volume I and II.AAU.**AAU Printing Press
- Gregory.1999.**Public speaking for college and career** (Fifth Ed).New York: McGraw Hill College
- MOE, 2005. **Improve Your English: A Course for Ethiopian Teachers** (Grade 1-4)-Face to Face Learner's Books 1&2.Addis Ababa: EMPDE
- Mohammed tahir and TibebeKasahun, 2005.**Communicative English Skills II** (unpublished). Jimma University Press

Strong, W.1991. **Writer's Choice: Grammar and Composition**. Illinois: McGraw Hall

Evaluation Schemes

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Assignment 1	10%	
Assignment 2	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	HIST 1102
Course Title:	**History of Ethiopia and the Horn**
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	None
Classification of the Course:	General

Course Description

The social, cultural, economic, and political experiences of Ethiopia and the Horn in the nineteenth and the early twentieth centuries that played significant role in shaping the modern history of the region are given space in unit six. Historical processes including state formation and power rivalry, trade, external relations, foreign threats and major battles, centralization and modernization attempts, Italian occupation, and socio-economic conditions from 1800 to 1941 holds central position in the modern history of the region. It also underlines how personalities helped change the setting, how societies interacted, and its implication for history of Ethiopia and the Horn. The last unit discusses the historicaldevelopments in the region from the period of liberation from the Italian occupation (1941) to the period of the ratification of the FDRE Constitution (1995). Important issues discussed in this regard include consolidation of Imperial Power and socio-economic conditions, oppositions made by various social groups, national questions, reforms, and political developments

Course Objectives and Expected Learning Outcomes

The general objective of this module is to introduce students to the diverse histories of Ethiopia and the Horn and the extent to which interaction between peoples throughout the region and with the outside world have shaped the history of the region.

The specific objectives of the module are to enable students to:

- distinguish the nature and uses of history;
- identify pertinent sources for the history of the peoples of Ethiopia and the Horn;
- describe changes and continuities that unfolded in Ethiopia and the Horn;
- elucidate the causes, courses and consequences of events that happened in the region;
- explain the nature of the region's external contacts and their effects;
- Appreciate peoples' achievements, heritages and cultural diversities of the region.

1.1 Competences

- analyze the role of the legend of Queen of Sheba in shaping historicaldevelopments in Ethiopia from 1270 to 1974;
- assess dynamics of the relations between the Christian

kingdom and MuslimSultanates;

- appreciate the interplay between local and global developments in shaping thehistory of the region;
- explicate the role of population movements in shaping the history of Ethiopia andthe Horn;
- assess the evolution of states and societies in Eastern, Central, Southern andWestern parts of Ethiopia and the Horn;
- identify the major socio-economic, religious and political achievements of theGondarine period;
- discuss the salient features and effects of the *Zemene-Mesafint*;
- expound the political process for formation of Modern Ethiopia and the Horn;
- discern the efforts and challenges of modernization in the region;
- point out the legacies of major battles, victories and the role of patriots in theresistance struggle against colonialism;
- discuss the major socio-economic and political developments from 1941-74;
- reveals the political momentum, reforms and oppositions during the *Derg* period;
- Clarify the political developments undertaken from 1991 to 1995.

Course Contents

UNIT ONE

1.1. The Nature and Uses of History
1.2. Sources and Methods of Historical Study
1.3. Historiography of Ethiopia and the Horn
1.4. The Geographical Context

UNIT TWO

PEOPLES AND CULTURES IN ETHIOPIA AND THE HORN

2.1. Human Evolution
2.2. Neolithic Revolution
2.3. The Peopling Of the Region
2.4. Religion and Religious Processes

UNIT THREE

POLITICS, ECONOMY AND SOCIETY IN ETHIOPIA AND THE HORN TO THE END OF THE THIRTEENTH CENTURY

3.1. Emergence of States
3.2. Ancient States
3.3. External Contacts
3.4. Economic Formations
3.5. Socio-Cultural Achievements

UNIT FOUR

POLITICS, ECONOMY AND SOCIETY FROM THE LATE THIRTEENTH TO THE BEGINNING OF THE SIXTEENTH CENTURIES

4.1. The "Restoration" Of the "Solomonic'' Dynasty
4.2. Power Struggle, Consolidation, Territorial Expansion and Religious Processes
4.3. Political and Socio-Economic Dynamics in Muslim Sultanates

4.4. Rivalry between The Christian Kingdom And The Muslim Sultanates
4.5. External Relations

UNIT FIVE

POLITICS, ECONOMY AND SOCIAL PROCESSES FROM THE EARLY SIXTEENTH TO THE END OF THE EIGHTEENTH CENTURIES (10 HRS)

5.1. Conflict between the Christian Kingdom and the Sultanate of Adal And After
5.2. Foreign Intervention and Religious Controversies
5.3. Population Movements
5.4. Interaction and Integration across Ethnic and Religious Diversities
5.5. Peoples and States in Eastern, Central, Southern and Western Regions
5.6. The Gondarine Period and Zemene-Mesafint

UNIT SIX

INTERNAL DEVELOPMENTS AND EXTERNAL RELATIONS OF ETHIOPIA AND THE HORN, 1800-1941

6.1. The nature of interactions among peoples and states of Ethiopia and the horn
6.2. The making of modern Ethiopian state
6.3. Modernization attempts
6.4. Socio-economic developments
6.5. External relations

UNIT SEVEN

INTERNAL DEVELOPMENTS AND EXTERNAL RELATIONS, 1941–1995

7.1. post-1941 imperial period
7.2. The derg regime (1974-1991)
7.3. Transitional government

References

- Addis Hewet. Ethiopia: From Autocracy to Revolution. London: Review of the African Political Economy, Occasional Publication No. 1 1975.
- Alemneh Dejene. Peasants, Agrarian Socialism and Rural Development in Ethiopia. London: West view Special Studies on Africa, 1987.
- Andargachew Tiruneh. The Ethiopian Revolution 1974-1987: A Transformation from an Aristocratic to a Totalitarian Autocracy. Cambridge: Cambridge University Press, 1993.
- Aregawi Berhe. "A Political History of the Tigray People's Liberation Front (1975-1991): Revolt, Ideology and Mobilization in Ethiopia". PhD Dissertation, University of Amsterdam, 2008.
- Assefa Bequele and Eshetu Chole. A Profile of the Ethiopian Economy. London: Oxford University Press, 1969.
- Bahru Zewde. A History of Modern Ethiopia, 1855-1991. Addis Ababa: Addis Ababa University Press, 2002.
- _____."Haile-Sellasie: From Progressive to Reactionary". In Abebe Zegeye et al. eds. Ethiopia in Change: Peasantry, Nationalism and Democracy. London: British Academic Press, 1994.
- Balsvik Rønning Randi. Haile Selassie's Students: The Intellectual and Social Background to Revolution, 1952-1974. Lansing: Michigan State University Press, 1985.
- Betru Gebregziabher. Integrated Rural Development in Rural Ethiopia: An Evaluative Study of the Chilalo Agricultural Development Unit.

Washington D.C.: Agency for International Development, 1975.
- Clapham Christopher. Haile-Selassie's Government. New York: Praeger, 1969.
- Cohen John. Integrated Rural Development the Ethiopian Experience and the Debate. Uppsala: The Scandinavian Institute of African Studies, 1987.
- _____. et al. Revolution and Land Reform in Ethiopia: Peasant Associations, Local Government and Rural Development. Cornell University, January 1976.
- Cohen John and Dov Weintraub. Land and Peasants in Imperial Ethiopia: The Social Background to a Revolution. Assen: Van Gorcum and Co., 1975.
- Crummey Donald. Land and Society in the Christian Kingdom of Ethiopia: From the Thirteenth to the Twentieth Century. London: James Currey, 2000.
- Dawit Wolde-Giorgis. Red Tears: War, Famine, and Revolution in Ethiopia. Trenton, NJ: Red Sea Press, 1989.
- Dessalegn Rahmato. The Peasant and the State: Studies in Agrarian Change in Ethiopia, 1950s-2000s. Addis Ababa: Addis Ababa University Press, 2010.
- _____. The Dynamics of Rural Poverty: Case Studies from a District in Southern Ethiopia Monograph Series 2/92. Dakar, 1992.
- _____. Agrarian Reform in Ethiopia. Uppsala: Scandinavian Institute of African Studies, 1984.
- Gebru Tareke. The Ethiopia Revolution: War in the Horn of Africa. USA: Yale University Press, 2013.
- _____. Ethiopia: Power and Protest. Peasants Revolts in the Twentieth Century. Cambridge: Cambridge University Press, 1991.
- Gilkes, Patrick. The Dying Lion: Feudalism and Modernization in Ethiopia. New York: St. Martin's Press, 1975.
- Haile M. Larebo. The Building of an Empire: Italian Land Policy and Practice in Ethiopia 1935-1941. Oxford, 1994.

Evaluation Schemes

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Assignment 1	10%	
Assignment 2	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	LOCT 1012
Course Title:	Critical Thinking
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	None
Classification of the Course:	General

Course Description

Logic and Critical Thinking is an inquiry that takes arguments as its basic objects of investigation. Logic is concerned with the study of arguments, and it seeks to establish the conditions under which an argument may be considered acceptable or good. Critical thinking is an exercise, a habit, a manner of perception and reasoning that has principles of logic as its fulcrum, and dynamically involves various reasoning skills that ought to be human approach to issues and events of life. To think critically is to examine ideas, evaluate them against what you already know and make decisions about their merit. The aim of logic and critical thinking course is to maintaining an _objective' position. When you think critically, you weigh up all sides of an argument and evaluate its validity, strengths and weaknesses. Thus, critical thinking skills entail actively seeking all sides of an argument evaluating the soundness of the claims asserted and the evidence used to support the claims. This course attempts to introduce the fundamental concepts of logic and methods of logical reasoning. The primary aim of this course is to teach students essential skills of analyzing, evaluating, and constructing arguments, and to sharpen their ability to execute the skills in thinking and writing.

Course Objectives

Ethiopian is striving to guarantee sustainable development and good living condition, where constant and consistent critical thinking plays an irreplaceable role.

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

- Understand the relationship of logic and philosophy,
- Recognize the core areas of philosophy,
- Appreciate the necessity learning logic and philosophy,
- Understand basic logical concepts, arguments,
- Understand deductions, inductiveness, validity, strength, soundness, and cogency,
- Develop the skill to construct sound argument and evaluate arguments;
- Cultivate the habits of critical thinking and develop sensitivity to clear and accurate usage of language;
- Differentiate cognitive meanings from emotive meanings of words,

- Differentiate standard forms of categorical propositions from other types of sentences
- used in any language,
- Apply symbols to denote standard forms of categorical propositions to form further
- Logical assertions among them.
- Develop logical and open-mind that weighs ideas and people rationally;
- Develop confidence when arguing with others,
- Demonstrate logical argumentative ability,
- Develop logical reasoning skill in their day to day life, and
- Appreciate logical reasoning, disproving mob-mentality and avoid social prejudice.
- Understand the basic concepts and principles of critical thinking.
- Understand the criterion of good argument.
- Identify the factors that affect critical thinking.
- Apply critical thinking principles to real life situation.

Course Contents

Chapter One: Logic and Philosophy

1.1 Introduction.

1.2 Meaning and Definition of philosophy

1.3 Core Branches of Philosophy.

1.4 Importance of Learning Logic and Philosophy

Chapter Two: Basic Concepts of Logic

2.1 Introduction

2.2 Basic Concepts of Logic

2.3 Techniques of recognizing arguments.

2.4 Types of Arguments

2.4.1 Deductive Arguments

2.4.2 Inductive Arguments

2.5 Evaluation of Arguments

2.5.1 Evaluating Deductive Argument

2.5.2 Evaluating Inductive Arguments

Chapter Three: Logic and Language

3.1 Introduction

3.2 Logic and Meaning

3.2.1 Cognitive and Emotive Meaning of Words

3.2.2 Intentional and Extensional Meaning of Terms

3.3 Logic and Definition

3.3.1 Types and Purposes of Definition

3.3.2 Techniques of Definition

3.3.3Extensional Techniques of Definition

3.3.4Intentional Techniques of Definition

3.4 Criteria for Lexical Definitions

Chapter Four: Basic Concepts of Critical Thinking

4.1. Introduction

4.2. Meaning and Definition of Critical Thinking.

4.3. Principles of Critical Thinking.

4.4. Criterion/Standard of Argument Good Argument.

4.5. Factors Affecting Critical Thinking.

4.6. Relevance of Critical Thinking.

Chapter Five: Logical Reasoning and Fallacies

5.1 Induction

5.2 Types of Fallacies: Formal and Informal

5.3 Categories of Informal Fallacies

5.3.1 Fallacies of Relevance

5.3.2 Fallacies of Weak Induction

5.3.3 Fallacies of Presumption

5.3.4 Fallacies of Ambiguity

5.3.5 Fallacies of Grammatical Analogy

Chapter Six: Categorical Propositions

6.1 Introduction

6.2 Categorical Propositions

6.2.1 The Components of Categorical Propositions

6.2.2 Attributes of Categorical Propositions: Quality, Quantity, and Distribution

6.2.3 Representing Categorical Propositions

6.2.3.1 Venn Diagrams

6.2.3.2 Boolean and Aristotelian Square of Oppositions

6.2.4 Evaluating Immediate Inferences: Venn Diagrams and Square of Oppositions

6.2.5 Logical Operations: Conversion, Observers ion, and Contraposition

Readings and Texts

Textbook

- Hurley, Patrick J. (2014) A Concise Introduction to Logic, 12th Edition, Wadsworth, Cengage Learning.
- Hurley, Patrick J. (2012) A Concise Introduction to Logic, 11th Edition, Wadsworth, Cengage Learning.
- ***Reference Books***
- Copi, Irving M.and Carl Cohen, (1990) Introduction to Logic, New York: Macmillan Publishing Company.
- Damer, Edward. (2005). Attacking faulty reasoning. A practical guide to fallacy free argument. Wadsworth Cengage learning, USA.
- Fogelin, Robert, J, (1987) Understanding Arguments: An Introduction to Informal Logic, New York:
- Harcourt Brace Jvanovich Publisher.
- Guttenplan, Samuel: (1991) The Language of Logic. Oxford: Blackwell Publishers Stephen, C.(200) The
- Power of Logic. London and Toronto: Mayfield Publishing Company.
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- Walelign, Emuru, (2009) Freshman Logic, Addis Ababa.

Assessment Methodologies

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Test 3	10%	
Assignment	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	**ECON 1013**
Course Title:	**Introduction to Economics**
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	None
Classification of the Course:	General

Course Description

This course provides a general introduction to economics combining elements of micro and macro fundamentals. The first part of the course focuses on theories of consumers' and producers' behavior. Besides the course will also cover the neoclassical theory of product and/or service pricing for perfectly competitive market and provide brief introduction to monopoly, monopolistic competition, and oligopoly market structures. The second major part of the course will discuss elements of macroeconomics such as macroeconomic goals, national income account and its measurement, macroeconomic problems and policy instruments. In offering the course, the real contexts Ethiopia will be thoroughly considered.

General Objective

The course will introduce students to the fundamental economic concepts and principles.

Specific objectives of the course

This course is aimed at:

- Describing the major economic agents and their respective roles and objectives,
- Introducing the concepts of demand and supply and their interactions.
- Introducing students to the neoclassical theory of consumer preferences and utility maximization approaches,
- Discuss short- run behavior of production and the related cost structure,
- Introduce the different market structures and their real world applications, and
- Equipping students with macroeconomic goals, national income accounting, economic problems and policy instruments in light Ethiopian context.

Chapter One: Introduction

1. Introduction

    1.1. Definition and Meaning of Economics

    1.2. Rationale of Economics

    1.3. Scope and methods of economic analysis

1.3.1. Micro and macro economics

1.3.2. Positive and normative economics

1.3.3. Inductive and deductive reasoning in economics.

1.4. Scarcity, choice, opportunity cost and production possibilities frontier

1.5. Basic economic questions,

1.6. Economic systems

1.7. Decision making units and the circular flow model

Chapter Two: Theory of Demand and Supply

2. Theory of Demand and Supply

2.1. Theory of Demand

2.1.1. Demand function, demand schedule and demand curve

2.1.2. Determinants of Demand

2.1.3. Elasticity of Demand

2.2. Theory of Supply

2.2.1. Supply function, supply schedule and supply curve

2.2.2. Determinants of supply

2.2.3. Elasticity of supply

2.3. Market equilibrium

Chapter Three: Theory of Consumers' Behavior

3. Theory of Consumers' Behavior

3.1. Consumer preferences

3.2. The concept of utility

3.3. Approaches of measuring Utility

3.3.1. The cardinal utility approach

3.3.1.1. Assumptions of cardinal utility theory

3.3.1.2. Total and marginal utility

3.3.1.3. Law of diminishing marginal utility (LDMU)

3.3.1.4. Equilibrium of the consumer

3.3.2. The ordinal utility approach

3.3.2.1. Assumptions of ordinal utility approach

3.3.2.2. Indifference curve and map

3.3.2.3. Properties of indifference curves

3.3.2.4. The marginal rate of substitution (MRS)

3.3.2.5. The budget line or the price line

3.3.2.6. Equilibrium of the consumer

Chapter Four: The Theory of Production and Costs

4. Theory of Production and Costs

4.1. Theory of production in the short run

4.1.1. Definition of production

4.1.2. Production function

4.1.3. Total, average, marginal product

4.1.4. The law of variable proportions

4.1.5. Stages of production

4.2. Theory of costs in the short run

4.2.1. Definition and types of costs

4.2.2. Total, average, marginal costs in the short run

4.2.3. Relationship between short-run production and cost curves

Chapter Five: Market structure

5. Market structure

5.1. The concept of market in physical and digital space

5.2. Perfectly Competitive market

5.2.1. Assumptions

5.2.2. Short run equilibrium of the firm

5.2.3. Short run equilibrium of the industry

5.3. Monopoly market

5.3.1. Definition and Characteristics

5.3.2. Sources of Monopoly

5.4. Monopolistically competitive market

5.4.1. Definition and characteristics

5.5. Oligopolistic market

5.5.1. Definition and characteristics

Chapter Six: Fundamentals of macroeconomics (with stylized facts from Ethiopia)

6. Fundamentals of macroeconomics

6.1. Goals of Macroeconomics

6.2. The National Income Accounting

6.2.1. Approaches to measure national income (GDP)

6.2.2. Other income accounts (GNP, NNP, NI, PI and DI)

6.3. Nominal versus Real GDP

6.4. The GDP deflator and the Consumer Price Index (CPI)

6.5. The Business Cycle

6.6. Macroeconomic Problems

6.6.1. Unemployment

6.6.2. Inflation

6.6.3. Trade deficit and budget deficit

6.7. Macroeconomic Policy Instruments

6.7.1. Monetary policy

6.7.2. Fiscal policy

References

- Koutsoyiannis, Modern Microeconomics
- D.N.Dwivedi, 1997, Micro Economic Theory, 3rd edition, Vikas Publishing
- R.S. Pindyck& D.L. Rubinfeld, Microeconomics.
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- N. Gregory Mankiw, 2007, Macroeconomics, 4th edition.
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- Ayele Kuris, Introduction to Economics, 2001.
- Begg, Fisher &Dornbusch, 2005, Macroeconomics, 8th Ed.
- Liberman, Marc and Hill, Robert E, 2005, Introduction to Economics 2th6nd Ed.
- Richard E. Carmichael, 2006, Economics for Everyone: An introduction to Economics.

Assessment Scheme

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Test 3	10%	
Assignment	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	PSYC 1014
Course Title:	General Psychology
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	None
Classification of the Course:	General

Course description

This introductory course will provide students with an overview of the current body of knowledge and the science of psychology. This course examines the role of environmental factors and the interaction of nature and nurture in determining behaviors and mental processes. Areas to be discussed will include; the essence psychology, human development, theories of learning, memory and forgetting, motivation and emotion, psychological disorder and treatments. The course will also focus on how to develop life skills based on the theories and principles of psychology where self-development, academic and social skills shall be given due attention.

Learning outcomes

Up on the completion of this course, students will be able to:

- Describe basic psychological concepts.
- Compare and contrast the major theoretical perspectives in psychology.
- Discuss different aspects of human development
- Compare and contrast different learning theories
- Summarize motivational and emotional processes
- Demonstrate social and interpersonal skills in everyday life.
- Set an adaptive goal and plan for future.
- Apply knowledge of psychology to one‘s own life & to develop life skills.
- Explain ways how self-confidence, self-esteem, self-efficacy, assertiveness, responsible behaviors, interpersonal skills will be strengthened.
- Apply different stress coping mechanisms.

Contents

Chapter One: Essence of Psychology

1.1. Definition of Basic Concepts

1.2. Goals of Psychology

1.3. Historical Background of Psychology

1.4. Theoretical Perspectives in Psychology

1.5. Branches of Psychology

1.6. Research Methods in Psychology

1.7. Applications of Psychology

Chapter Two: Human Development

2.1. Definition and Concepts of Human Development

2.2. Facts and Principles of Human Development

2.3. Aspects of Human Development

2.4. Theories of Human Development

2.4.1. Cognitive Theories

2.4.2. Psychosexual Theory

2.4.3. Psychosocial Theory

2.4.4. Moral Development Theory

2.5. Personality Development

2.5.1. Meaning of Personality

2.5.2. Trait theories of Personality

2.5.3. Humanistic theories of Personality

Chapter One: Essence of Psychology

1.1. Definition of Basic Concepts

1.2. Goals of Psychology

1.3. Historical Background of Psychology

1.4. Theoretical Perspectives in Psychology

1.5. Branches of Psychology

1.6. Research Methods in Psychology

1.7. Applications of Psychology

Chapter Four: Memory and Forgetting

4.1. Memory

4.1.1. Meaning and Process of Memory

4.1.2. Stages of Memory

4.1.3. Factors Affecting Memory

4.2. Forgetting

4.2.1. Meaning and Concepts of Forgetting

4.2.2. Theories of Forgetting

Chapter Five: Motivation and Emotion

5.1. Motivation

5.1.1. Definition and Types of Motivation

5.1.2. Theories of Motivation and their Applications

5.1.3. Conflict of Motives and Frustration

5.2. Emotion

5.2.1. Definition of Emotion

5.2.2. Components of Emotion

5.2.3. Theories of Emotion and their Applications

Chapter Six: Psychological Disorders and Treatment Techniques

6.1. Nature of Psychological Disorders

6.2. Causes of Psychological Disorders

6.3. Types of Psychological Disorders

6.4. Treatment Techniques

Chapter Seven: Introduction to Life Skills

7.1. Nature and Definition of Life skills

7.2. Goals of Life Skills

7.3. Components of Life Skills

Chapter Eight: Intra-personal and Personal Skills

8.1. Self-Concept and Self-Awareness

8.2. Self-Esteem and Self-Confidence

8.3. Self-Control

8.4. Emotional Intelligence and Managing Emotion

8.6. Resilience and Coping with Stress

Chapter Nine: Academic Skills

9.1. Time Management

9.2. Note-taking and Study Skills

9.3. Test-Taking Skill

9.4. Test Anxiety and Overcoming Test Anxiety

9.5. Goal Setting

9.6. Career Development Skill

Chapter Ten: Social Skills

10.1. Understanding Intercultural Diversity and Diversity Management

10.2. Gender and Social Inclusion

10.3. Interpersonal Communication Skills

10.4. Social Influences and Peer Pressure

10.5. Assertiveness

10.6. Conflict and Conflict Resolution

10.6. Team Work

10.7. Overcoming Risky Behavior

Reference Books

- Morgan, T. Clifford, Richard A. King, John R. Weisz, and John Schopler.(1996). Introduction to psychology. (7th Ed.) New York: McGraw-Hill Book Company.
- Baron, A, Robert. (1995). Psychology. Prince-Hall of India: New Delhi.
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- Myers, G. David. (1995). Psychology. USA: Worth Publishers.
- Papalia, E. Diane and Sally Wendkos Olds.(1985). Psychology. McGraw-Hill Book Company:: _ New York.
- Rathus,A. Spencer. (1984). Psychology. (2nd Ed.) New Yirk:Holt, Rinehart and Wilson.
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Note: In addition to the above listed reference books, students can refer to any introductory book on psychology.

Assessment & Evaluation Techniques

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Assignment 1	10%	
Assignment 2	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	GEES 1015
Course Title:	Geography of Ethiopia and the Horn
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	None
Classification of the Course:	General

Course Description

This course attempts to familiarize students with the basic geographic concepts particularly in relation to Ethiopia and the Horn of Africa. It is also intended to provide students a sense of place and time (geographic literacy)that are pivotal in producing knowledgeable and competent citizens that are able to comprehend and analyze problems and contribute to their solutions.

The course consists of four parts. The first part provides a brief description on the location, shape and size of Ethiopia as well as basic skills of reading maps. Part two introduces the physical background and natural resource endowment of Ethiopia and the Horn which

includes its geology and mineral resources, topography, climate, drainage and water resources, soil, fauna and flora. The third part of the course focuses on the demographic characteristics of the country and its implications on economic development. The fourth component of the course offers treatment of the various economic activities of Ethiopia and the Horn which include agriculture, manufacturing and service sectors. Moreover, Ethiopia in a globalizing world is treated in the perspectives of the pros and cons of globalization on its natural resources, population and socio- economic conditions.

Course Objectives

Upon completion of this course the students will be able to:

- Describe the location, shape and size of Ethiopia and the Horn
- Explain the implications of location, shape and size of Ethiopia and the Horn on the physical environment, socioeconomic and political aspects.
- Elaborate the major geological events; the resultant landforms and mineral resources of Ethiopia and the Horn.
- Identify the major drainage systems and water resources of Ethiopia and their implications for regional development and integration.
- Develop an understanding of the climate of Ethiopia, its dynamics and implications on the livelihoods of its inhabitants.
- Examine the spatio-temporal distribution and abundance of natural vegetation, wildlife and Soil resources of Ethiopia.
- Discuss the demographic attributes and dynamics as well as the ethnic diversity of Ethiopia.
- Read maps as well as compute basic demographic and climatic rates
- Appreciate the biophysical and socio-cultural diversities in Ethiopia and the Horn
- Explicate the major types of economic activities in Ethiopia; discern their spatiotemporal distributions and their contributions to the overall development of the country.
- Comprehend the effects of globalization on the socioeconomic development of Ethiopian and the Horn

Contents

Chapter One. Introduction

1.1. Geography: Definition, scope, themes and approaches

1.2. Location, Shape and Size of Ethiopia and the Horn

1.2.1. Location and its effects

1.2.2. The shape of Ethiopia and its implication

1.2.3. The size of Ethiopia and its implications

1.3. Basic Skills of Map Reading

Chapter Two: The Geology of Ethiopia and the Horn

2.1. Introduction

2.2. The Geologic Processes: Endogenic and Exogamic Forces

2.3. The Geological Time scale and Age Dating Techniques

2.4. Geological Processes and the Resulting Landforms

2.4.1. The Precambrian Era geologic processes and resultant features

2.4.2. The Paleozoic Era geologic processes and resultant features

2.4.3. The Mesozoic Era geologic processes and resultant features

2.4.4. The Cenozoic Era geologic processes and resultant features

2.5. Rock and Mineral Resources of Ethiopia

2.4.4. The Cenozoic Era geologic processes and resultant features

2.6. Rock and Mineral Resources of Ethiopia

Chapter Three: The Topography of Ethiopia and the Horn

3.1. Introduction

3.2. Physiographic Divisions

3.2.1 The Western Highlands and Lowlands

3.2.2The Southeastern Highlands and Lowlands

3.2.3The Rift Valley

3.3. The Impacts of Relief on Biophysical and Socioeconomic Conditions

Chapter Four: Drainage Systems and Water Resources of Ethiopia and the Horn

4.1. Introduction

4.2. Major Drainage Systems of Ethiopia

4.3. Water Resources: Rivers, Lakes, and Subsurface Water

4.4. General Characteristics of Ethiopian Rivers

4.5. Water Resources Potentials and Development in Ethiopia

Chapter Five: The Climate of Ethiopia and the Horn

5.1. Introduction

5.2. Elements and Controls of Weather and Climate

5.3. Spatiotemporal Patterns and Distribution of Temperature and Rainfall in Ethiopia

5.4. Agro-ecological Zones of Ethiopia

5.5. Climate and its Implications on Biophysical and Socioeconomic Aspects

5.6. Climate Change/Global Warming: Causes, Consequences and Response Mechanisms

Chapter Six: Soils, Natural Vegetation andWildlife resources of Ethiopia and the horn

6.1. Introduction

6.2. Ethiopian Soils: Types, Degradation and Conservation

6.3. Types and Distribution of Natural Vegetation in Ethiopia

6.4. Natural vegetation: Uses, Degradation and Conservation Strategies

6.5. Wildlife Resources of Ethiopia: Types, Importance, and Conservation Strategies

Chapter Seven: Population of Ethiopia and the Horn

7.1. Introduction

7.2. Population Data: Uses and Sources

7.3. Population Dynamics: Fertility, Mortality and Migration

7.4. Population Distribution and Composition

7.5. Socio-cultural Aspects of Ethiopian Population: Education, Health and Languages

7.6. Settlement Types and Patterns

Chapter Eight: Economic Activities in Ethiopia (9hrs**)**

8.1. Introduction

8.2. Mining**,** Fishing and Forestr**y**

8.3. Agriculture in Ethiopian

8.3.1. Contributions, potentials and characteristics of agriculture in Ethiopia

8.3.2. Agricultural systems in Ethiopia

8.3.3. Major problems of Ethiopian agriculture

8.4. Manufacturing in Ethiopia

8.4.1. Manufacturing: essence and contributions

8.4.2. Types, characteristics and distribution of manufacturing

8.4.3. Industrial development in Ethiopia: Challenges and Prospects

8.5. The Service Sector in Ethiopia

8.5.1. Transportation and communication in Ethiopia: types, roles and characteristics

8.5.2. Trade in Ethiopia: types, contributions and characteristics

8.5.3. Tourism in Ethiopia: Types, major tourist attraction sites, challenges and prospects

References

- A.D. Tathe.(2012). Lecture Notes on Climatology: For Intermediate Met Training Course, Indian Meteorological Department
- Addis Ababa University (2001). Introductory Geography of Ethiopia, Teaching Text, Department of Geography.
- Assefa M., Melese W., Shimelis G.(2014). Nile River Basin; Ecohydrological Challenges, Climate Change and Hydropolitics. Springer International Publishing, Switzerland.
- B. D, Ray (1989). Economics for Agriculture: Food, Farming and the Rural Economy. Macmillan.
- CSA 1994 & 2007. Population and Housing Census Results. CSA: A.A.
- Diao, Xinshen, 2007. The Role of Agriculture in Economic Development: Implications for Sub Saharan Africa. Sustainable Solutions for ending Hunger and Poverty, Research Report 153. IFPRI. Ethiopia.
- Engdawork Assefa(2015). Characterization and classification of major agricultural soils in CASCEP intervention weredas in the central highlands of Oromia Region, Ethiopia, Addis University
- FDRE.2001 Ministry of Water Resources, National Metrological Survey, A.A. Girma Kebede(2017). Society and Environment in Ethiopia Hartshorne, T. & J. Alexander (1988). Economic Geography, 3rd Ed.
- Hooguelt, A (2001). Globalization and the post-colonial world. The New political Economy of Development. Basingstoke plagrave.
- Hurni. H. 1988. Ecological Issues in the Creation of Ethiopia. Paper presented in the National Conference on Disaster prevention and preparedness Strategy for Ethiopia, A.A
- International Centre for Migration Policy Development (ICMPD) (2008). East Africa Migration Route Initiative Gaps & Needs Analysis Project Country Reports: Ethiopia, Kenya, Libya. Vienna
- Laurence G., Jeremias M., Tilahun A., Kenneth M.(2012). Integrated Natural Resource Management in The Highlands of Eastern Africa; From Concept to Practice. New York, Earthscan.

- Lloyd, P. & P. Dickens (1977). Location in Space. Harper @ Row.
- Mesfin Woldemariam (1972). Introduction to Ethiopian Geography, Addis Ababa,
- Ministry of Agriculture/MOA/ (1998). Agro-ecological zones of Ethiopia:
- Natural Resources Management and Regulatory Department, Addis Ababa
- Morgan R.P.C (2005). Soil Erosion and Conservation. National Soil Resource Institute, Carnfield University. Blackwell Publishing, Oxford, UK.
- OXFAM (2018). Horn of Africa climate crisis response. Regional summary
- Pausewang, Siegfried (1990), Ethiopian Rural Development Options.
- Plant genetic resource center (1995). Ethiopia: country report to the FAO International Technical Conference on Plant Genetic Resource, Addis Ababa
- Robert, E.G, James, F.P & L. Michael T.(2007). Essentials of Physical Geography. Thomson Higher Education, Belmont, 8th edition.
- UNDP, FAO (1984) Ethiopia Forest Resources and Potential for Development; An assistance to land use planning.
- United Nations Framework Convention on Climate Change (2007). Climate Change; Impacts Vulnerabilities and Adaptations in DevelopingCountries.http://www.preventionweb.net/publications/view/2759
- Waugh, D. (1990). Geography: An Integrated Approach. Nelson: London.

Evaluation Schemes

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Assignment 1	10%	
Assignment 2	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	MATH 1017
Course Title:	Mathematics for Social Sciences
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	None
Classification of the Course:	General

Course Descriptions

The course intends to prepare social science students with basic concepts and materials from mathematics that necessitate a good foundation to treat some mathematical applications in social science. This course rigorously discusses the basic concepts of logic and set theory, the real number system, solving equation and inequalities, relations and type of functions, polynomial and rational functions, logarithmic and exponential functions, trigonometric functions, and their graphs, matrices, determinants and systems of linear equations; introduction to calculus.

Course objectives

After completion of the course, students will be able to:

- Apply propositional logic in reasoning,
- Use quantifiers in open propositions in mathematical logic
- Understand concepts of sets and set operations,
- Understand the fundamental properties of real numbers
- Solve equations and inequalities
- Explain different types of functions, their inverses and their graphs
- Evaluate zeros of polynomials
- Describe basic properties of logarithmic, exponential and trigonometric functions
- Understand the notion of matrices and determinant.
- Use matrices and determinants to solve system of linear equations,
- Apply matrices and determinants to solve real life problems
- Evaluate limits of elementary functions,
- Understand the notion of continuity of functions,
- Evaluate derivatives of elementary functions
- Apply derivatives to solve practical problems
- Evaluate integrals of elementary functions,
- Apply integrals to solve practical problems
- Solve application problems using differentiations and integrations

Contents

Chapter One: Propositional logic and Set Theory

1.1. Definition and examples of proposition

1.1.1 Logical connectives

1.1.2 Compound (or complex) propositions

1.1.3 Tautology and contradiction

1.1.4 Open proposition and quantifiers

1.2. Set theory

1.2.1 The concept of a set

1.2.2 Description of sets

Chapter Two: Functions

2.1. The real number system

2.2. Solving equation and inequalities

2.3. Review of relations and functions

2.4. Real-valued functions and their properties

2.5. Types of functions and inverse of a function

2.6. Polynomials, zeros of polynomials, rational functions, and their graphs

2.7. Definitions and basic properties of logarithmic, exponential and trigonometric functions, and their graphs.

Chapter Three: Matrices, determinant and systems of linear equation

3.1. Definition of a matrix

3.2. Algebra of matrices

3.3. Types of matrices: square, identity, scalar, diagonal, triangular, symmetric, and skew symmetric matrices

3.4. Elementary row and column operations

3.5. Row reduced echelon form of a matrix

3.6. Rank of a matrix using elementary row/column operations

3.7. Determinant and their properties

3.8 Ad joint and inverse of a matrix

3.9. System of linear equations

3.9.1. Gaussian elimination

3.9.2. Cramer's rule

3.9.3. Inverse method

Chapter Four: Introduction to calculus

4.1. Limits (Intuitive approach) and continuity

4.2. Derivatives

4.3. Applications of derivatives

4.4. Integrals and their applications

References

- Alemayehu Haile and Yismaw Alemu, Mathematics an Introductory Course, Department
- of Mathematics, **AAU**
- Demissu Gemeda, **An Introduction to Linear Algebra**, Department of Mathematics, AAU,2000
- Yismaw Alemu, Mathematics for Social Sciences
- Lorenzo Peccati · Mauro D'Amico, Margherita Cigola,Math's for Social Sciences, Springer
- Nature Switzerland AG 2018

Assessment methods

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Assignment 1	10%	
Assignment 2	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	SPSC 1018
Course Title:	Physical Fitness
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	P/F
Prerequisites:	None
Classification of the Course:	General

Course Description

This course will provide the students with basic concepts of the five components of health related physical fitness (cardiovascular, muscular strength and endurance, flexibility, and body composition), conditioning, hypo kinetic disease and general principles of training. It is mainly practical oriented. As a result, the students will be exposed to various exercise modalities, sport activities, minor and major games, and various training techniques as a means to enhance health related physical fitness components. In addition, they will develop the skills to assess each component of fitness and will practice designing cardiovascular, muscular strength and endurance, and flexibility programs based on the fitness assessment. The course serves as an introduction to the role of exercise in health promotion, fitness, performance including the acute and chronic responses of the body to exercise.

Contents

Chapter 1- Concepts of physical fitness and Conditioning

- 1.1. Meanings and definitions of terms
  - 1.1.1. Physical fitness
  - 1.1.2. Physical conditioning
  - 1.1.3. Physical Activity,
  - 1.1.4. Physical exercise and
  - 1.1.5. Sport
- 1.2. General principles of fitness training

Chapter 2- The Health Benefits of Physical Activity

- 2.1. Physical Activity and Hypo kinetic Diseases/Conditions
- 2.2. Physical Activity and Cardiovascular Diseases
- 2.3. Physical activity and postural deformity

Chapter 3 - Making Well-Informed Food Choices

- 3.1. Sound Eating Practices
- 3.2. Nutrition and Physical Performance

Chapter 4- Health related components of fitness

- 4.1. Cardiovascular fitness

4.1.1. Meaning and concepts of cardiovascular fitness

4.1.2. Means and methods of developing cardiovascular fitness

4.2. Muscle fitness

4.2.1. Meaning and concepts of muscle fitness

4.2. Means and methods of developing muscle

4.3. Flexibility

4.3.1. Meaning and types of flexibility

4.1.2. Means and methods of developing flexibility

4.4 Body composition

4.4.1. Meaning of body composition

4.4.2. Health risks associated with over fatness

4.4.3. Health risks associated with excessively low body fatness

Chapter 5- Assessment of fitness components

5.1. Assessment of cardiovascular fitness

5.2. Assessment of muscle fitness

5.3. Assessment of flexibility

5.4. Assessment of body composition

Chapter 6- Development and Assessment of the health related components of fitness

Text

- Charles B. Corbin, Gregory J. Weik, William R. Corbin and Karen A. Welk. (2006). Concepts of fitness and wellness: a comprehensive lifestyle approach. 6 edu.

Reference materials

- Schott k. Powers, Stepheen L. Dod and Virginia J. (2006), Total Fitness and Wellness.
- 2.Paul M, and Walton T. (2006), Core Concepts in Health, 10 edition.
- 3.Charles B. Corbin and Ruth Lindsey (1990), Fitness for life, 3rdEdition, Scott

Assessment techniques

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Assignment 1	10%	
Assignment 2	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	ANTH 1021
Course Title:	Introduction to Social Anthropology
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	2
Prerequisites:	None
Classification of the Course:	General

Course Description:

This course is designed to introduce the anthropology of Ethiopian societies and cultures to first year students of Higher Learning Institutions (HLIs). It covers basic concepts of anthropology such as culture, society and humanity. It also discusses themes including unity and diversity; kinship, marriage and family; indigenous knowledge systems and local governance, identity, multiculturalism, conflict, conflict resolution and peacemaking system; intra and inter-ethnic relations of Ethiopian peoples. In addition, the course explores culture areas of Ethiopia such as plough culture, enset culture and pastoralism. The course further covers marginalized minority and vulnerable groups in terms of age, gender, occupation and ethnicity by taking ethnographic case studies into account and discuss ways of inclusive growth.

Course Objectives Intended Learning Outcome:

- Up on the successful completion of the course, students will be able to:
- Develop an understanding of the nature of anthropology and its broader scope in making sense of humanity in a global perspective;
- Understand the cultural and biological diversity of humanity and unity in diversity across the world and in Ethiopia;
- Analyze the problems of ethnocentrism against the backdrop of cultural relativism;
- Realize the socially constructed nature of identities & social categories such as gender, ethnicity, race and sexuality;
- Explore the various peoples and cultures of Ethiopia
- Understand the social, cultural, political, religious& economic life of different ethno-linguistic & cultural groups of Ethiopia;
- Understand different forms marginalization and develop skills inclusiveness;
- Appreciate the customary systems of governance and conflict resolution institutions of the various peoples of Ethiopia;
- Know about values, norms and cultural practices that maintain society together;

- Recognize the culture area of peoples of Ethiopia and the forms of interaction developed over time among themselves; and
- Develop broader views and skills to deal with people from a wide variety of socio-economic and cultural backgrounds.

Course Contents:

Chapter One

1. Introducing Anthropology and its Subjects

    1.1. What is anthropology – a Mirror for Humanity?

    1.2. Sub-fields of Anthropology: Four Mirrors for Understanding Humanity

    1.3. The relation between anthropology and other disciplines

Chapter Two

2. Human Culture and Ties that Connect

    2.1. Conceptualizing Culture: What Culture Is and What Culture Isn‘t?

    2.2. Characteristics features of culture: what differentiates culture from other traditions?

    2.3. Aspects of Culture –Material & Non-material (values, beliefs & norms)

    2.4. Levels of culture: universality, generality and particularity (cultural diversity)

    2.5. Ethnocentrism, Cultural relativism, and human rights

    2.6. Cultural Change: what is cultural change?

    2.7. Ties that Connect: Marriage, Family and Kinship

    Marriage -rules, functions and forms of Marriage

    2.8. Cultural practices, norms and values that maintain society together

Chapter Three

3. Human Diversity, Culture Areas, and Contact in Ethiopia

    3.1. Human Beings & Being Human: What it is to be human? –(a bio-cultural animal?)

    3.2. Origin of the Modern Human Species: Homo sapiens sapiens (that‘s you!)

    3.3 Why is Everyone Different? Human Cultural Diversity - anthropological

    3.5 Culture areas and cultural contacts in Ethiopia

        3.6.1.1. Plough culture area

        3.6.1.2. Enset culture area

        3.6.1.3. Pastoral societies culture area

        3.6.1.4. Historical and social interactions between culture areas

Chapter Four

4. Marginalized, Minorities, and Vulnerable Groups

4.1. Gender based marginalization

4.2. Occupational cast groups

4.3. Age based vulnerability (children and old age issues)

4.4. Religious and ethnic minorities

4.5. Human right approaches and inclusive growth, anthropological perspectives

Chapter Five

5. Theories of inter-ethnic relations and multiculturalism in Ethiopia

5.1. The Scales of Human Identity: Who am I?- Understanding _self' & _other'

5.3. Ethnic Groups & Ethnic Identity

Q. Is ethnicity a fundamental aspect of human nature & self-consciousness, essentially unchanging and unchangeable identity? Or

5.4. Race –the social construction of racial identity

5.5. Primordialism; Instrumentalism; Social constructivism

5.6. Debates on inter-ethnic relations and identities

Chapter Six

6. Customary and local governance systems and peace making

6.1. Indigenous knowledge systems and local governance

6.2. Intra and inter-ethnic conflict resolution institutions

6.3. Customary/Local governance systems

6.4. Legal pluralism: interrelations between customary, religious and state legal systems

Assessment and Evaluation Criteria:

Based on the progressive understandings of the course, students will be evaluated continuously through both non-graded assignments/activities, like (reading assignments) and graded assignments/activities and assessments including class discussion & participation, Test, Term Paper & presentation, Home Taken Exam/case studies and Final Exam.

Suggested readings:

- Asmarom Legesse (2006). Oromo Democracy: an Indigenous African Political System. The Red Sea Press, Inc.
- Cameron, M. Smith and Evan T. Davies (2008). Anthropology for Dummies. Wiley Publishing, Inc., Indianapolis, Indiana.

- CliforedGeertz . (1973). The Interpretation of Cultures. A division of Harper Collins Publishers.
- Donald Donham . (1986). Marxist Modern. The Ethnographic History of Marxist Ethiopia.
- Donald N. Levine. (1974). Greater Ethiopia: The Evolution of A Multiethnic Society. Chicago & London., University of Chicago.
- Dunif-Hattis and Howard C. (1992). Anthropology: Understanding Human Adaptation. New York: Harper Collins, Inc.
- Eriksen, T. H. (2001). Small Places, larger Issues: An introduction to social and cultural anthropology. London: Pluto Press.
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- Eriksen, T. Hylland. (2002). Ethnicity and Nationalism. London; Pluto Press.
- Eriksen, T.H. and Nielsen, F.S. (2001). A History of Anthropology. London: Pluto Press.
- Hallpike, Christopher R. (1972). The Konso of Ethiopia: A Study of the Value of a Cushitic People. Oxford: Clarendon Press.
- Hamer, John. (1970). TheSidama Generational Class Cycles: A Political Geronotocracy. Africa 40,I (Jan,1970): 50-70.
- Haviland, WA, (1999). Cultural Anthropology (9th ed.). Fort Worth: Harcourt and Brace College Pub.
- Kottak, C. P. (2004) – Anthropology: the Exploration of Human Diversity (10th ed.). McGraw Hill, New York.
- Richard Jenkins. (2006). Rethinking Ethnicity. London Sage Publication.
- Rosman, A., Rubel, P.G. and Weisgrau, M. (2009). The Tapestry of Culture: an Introduction to Social Anthropology. Lanham: Rowman and Little field.
- Scupin and DeCorse (1988). Anthropology: A Global Perspective (2nd ed.). New Jersey: Prentice Hall.
- Shack, William S. (1966). The Gurage: A People of the *Enset* Culture. London: Oxford University Press.
- Triulzi et al. (2002). Remapping Ethiopia Easer African Studies:. Addis Ababa: AA

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	MGMT 1029
Course Title:	Entrepreneurship
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	3
Prerequisites:	
Classification of the Course:	General

Course Description

This inter disciplinary course is designed to introduce students the meaning and concept of entrepreneurship, creativity, innovation and the unmanageable processes that can be applied across careers and work settings. It focuses on building entrepreneurial attitude and behavior that will lead to creative solution within community and organizational environments. The Course topics include the history of entrepreneurship, the role of entrepreneurs in the globalized economy and the identification of entrepreneurial opportunities. The development of a business ideas, products and services, marketing and developing new ventures, the examination of feasibility studies and the social and ethical implications of entrepreneurship are incorporated.

Besides, issues related to starting and financing a anew venture is included. Finally, managing growth, transition and sustainability of the venture are considered. And forms of business organizations, legal and regulatory frameworks of governing the whole system are also encompassed in the course syllabus.

Course Objectives

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

- Define entrepreneurship within the context of society

- Identify business opportunities
- Prepare business plan
- Distinguish forms of business ownership
- Comprehend intellectual property rights in business practices
- Define basic marketing concepts
- Formulate context-based marketing strategies
- Identify and evaluate sources of financing new ventures
- Manage business growth and transition

Contents

Chapter1

1.1. Definitionand philosophy Entrepreneurship Vs Entrepreneurs

1.2 Historical origin of entrepreneurship

1.2.Type of Entrepreneurs

1.3. Role within the economy

1.4. Entrepreneurial Competence and Environment

1.4.1 Entrepreneurial Mindset

1.4.2Demographic Factors

1.4.3 Entrepreneurial Environment

1.5. Entrepreneurship, creativity and innovation

Chapter2 Business Planning

2.1. Opportunity Identification and Evaluation

2.2. Business Idea Development

2.2.1 Business Idea Identification

2.2.2 Sources of Business Ideas

2.2.3 Methods for generating Business Ideas

2.3. The Concept of Business Planning

2.4. Business Feasibility

2.5. The Business plan

2.6. Developing business plan

Chapter3BusinessFormation

3.1. The Concept of Business development

3.2.Forms of Business (a short explanation)

3.3. Definition and Importance of SMEs

3.4. Setting up small scale business

3.5 Roles of SMEs

3.6. Business failure and success factors.

3.6.1Problemsofsmallscalebusinessin Ethiopia

3.7 Organizational structure and entrepreneurial team formation

Chapter4Product or Services Development

4.1. The Concept of product or service technology

4.2. Product or service development Process

4.3Legal and regulatory frameworks

4.4IntellectualPropertyProtection/Product of service protection

4.4.1 Patent

4.4.2 Trademarks

4.4.3 Copyrighting

Chapter5Marketing

5.1. The Concept and philosophy of marketing

5.2. Marketing Mix and Strategies

5.3 Marketing Information System

5.3.1 Marketing intelligence

5.3.2 Marketing research

5.5. Competitive analysis

5.6 Selling and Customer Service

Chapter6 Financing then venture

6.1 Overview of Business Financing

6.2 Source of financing

6.2.1 Equity financing

6.2.2 Debt financing

6.2.2.1 Trade credit

6.2.2.2Leasefinancing

6.3Traditional Financing (Equib /Edir, etc

6.4 Crowd Funding

6.5 Micro finance in Ethiopia

Chapter7 Managing Growth and Transition

7.1. Managing business growth

7.2. New venture expansion strategies

7.3 Business Ethics and Social Responsibility

Medium: Use only English, which is the medium of instruction, especially in the classroom

Assessment Scheme

Assessment Scheme	Weight	
Test 1	10%	
Test 2	10%	
Test 3	10%	
Assignment	10%	
Quizzes (any chapter)	10%	
Final Exam (All Chapters)	50%	
Total	100%	

Reference

Recommended Textbook

- HirshRobertD.andD.andPetersMichaelP.–Entrepreneurship‖FifthEdition,Tata McGraw Hill Edition, 2002.

Further References

- JustinG.Longenecker and CarlosW.Moore, SmallBusinessManagement12thedition, College Division South Western Publishing Co. Dallas, 2003

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	IRGI 1016
Course Title:	Global Trends
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	2
Prerequisites:	
Classification of the Course:	General

Course Description

The course is designed to familiarize learners on the nature and development of international relations and global issues. It deals with nations, states, national interest, cooperation and conflict among states, and the role of state and non-state actors in the international system. Additionally, it explains the nature of international law, global political economy and the nexus between regionalism and globalization. It also critically examines the contemporary global issues and how the international community is trying to address them. It is organized to systematically examine international issues by employing different theories and providing concrete examples from different parts of the world. Last but not least, after providing rigorous understanding of how the international system functions, it will equip learners to consciously observe and critically understand the Ethiopia's Relations with the outside world. As the saying goes –Think globally act locally!‖

Course Objectives and Expected Learning Outcomes

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

- Understand nations, nationalism and states
- Explain the nature and historical development of international relations
- Gain basic knowledge of the major theories in the discipline of International Relations and develop the ability to critically evaluate and apply such theories
- Elucidate national interest, foreign policy and diplomacy
- Explicate the nature and elements of international political economy and international law
- Examine the extent and degree of influence of state and non-state actors in the international system
- Examine the roles major international and regional institutions play in world politics
- Critically evaluate the major contemporary global issues
- Assess the overriding foreign policy guidelines of Ethiopia in the past and present
- Explore Ethiopia's role in regional, continental and global institutions and affairs

Course Contents

Chapter One: Understanding International Relations

1.1 Conceptualizing Nations, Nationalism and States

1.2 The Nature and Evolution of International Relations

1.3 Actors of International Relations

- State Actors
- Non-State Actors

1.4 Levels of Analysis in the International Relations

1.5 Power, Anarchy and Sovereignty in the International System

1.6 The Structure of International System

Chapter Two: Contending Theories of International Relations

2.1 Realism and Neo-Realism

2.2Liberalism and Neo-Liberalism

2.3 Marxism and Neo-Marxism

2.4 Critical Theory

2.5. Constructivism

2.6 Modernism and Post-Modernism

Chapter Three: Foreign Policy and Diplomacy

3.1 Conceptualizing National Interest, Foreign Policy and Diplomacy

3.2 National Interest and Foreign Policy

- Determinants of National Interest and Foreign Policy
- Objectives of Foreign Policy
- Foreign Policy Orientations
- Instruments of Foreign Policy

3.3 A Survey of Foreign Policy and Diplomacy of Ethiopia

-Foreign Policy of Ethiopia during the Reign of Emperor MenilikII

-Foreign Policy of Ethiopia during the Reign of Emperor Hailesillassie

-Foreign Policy of Ethiopia during the Derg Regime

-Foreign Policy of Ethiopia during the EPRDF

Chapter Four: The International Political Economy (IPE)

4.1 Meaning and Nature of IPE

- The Nexus between Politics (State) and Economics (Market)

4.2. Theoretical Perspective son IPE

- Classical Mercantilism and Economic Nationalism

- Classical Liberalism and Adam Smith
- Comparative Advantage and David Ricardo
- Neo-liberalism and Keynesianism
- Marxism and Dependency Theory
- Hegemonic Stability Theory
- Developmental State Model

4.3. The Political Economy of North-South, South-South :Conflict and Cooperation

Chapter Five: International Law

5.1 Meaning, Nature and Areas of International Law

5.2 Sources and Subjects of International Law

5.3 Law Making and Enforcement process at International and Domestic level

5.4 Formation, Recognition and Responsibility of State under International Law

Chapter Six: Regionalism and Globalization

6.1 The Concept, Nature and Development of Regionalism and Regional Integration

6.1.1 The Old and New Regionalism

6.2. Major Theories of the Regional Integrations

6.2.1 Functionalism

6.2.2 Neo-functionalism

6.2.3 Inter-govern mentalist

6.2.4 Supra-nationalism

6.2.5 Selected Cases of Regional Integration (EU, AU...)

6.3. Definition and Evolution of Globalization

6.3.1 Aspects of Globalization

6.3.2 Actors of Globalization

6.3.3 Pros and Cons of Globalization

6.3.4 Ethiopia in a globalized World

6.4. Regionalization versus Globalization and State

6.4.1 The Convergence, Divergence and overlapping relations of Regionalization and Globalization

6.4.2 The Hypocrisy of Sovereignty

Chapter Seven: Major Contemporary Global Issues

7.1 Conceptualizing Global Issues

7.2 Survey of Global Issues

7.3 Security Issues

Terrorism, Religious Fundamentalism and political Extremism

Weapons of Mass Destruction and The Nuclear Power paradox

Illicit Human Trafficking, Drug Trafficking, Firearms Trafficking

7.4 Environmental Issues Climate Change and Global warming

7.5 Technology Related Issues Cyber Crime and Cyber Security

7.6 Other Social, Economic and Political Issues Human Rights Migration and Refugee Trade War Aid, Debt Relief

Recommended Reading Materials

- Altinay,Hakan(2011)GlobalCivics:ResponsibilitiesandRightsinanInterdependent World.TheBrookings institution: Washington
- Armstrong, David (ed.)(2009). Routledge Handbook of International Law. London: Routledge
- Baylis, J.and Smith, S.(eds.)(1997).The Globalization of World Politics. Oxford: Oxford University Press. Browlie, Ian (2003). Principles of Public International Law. (6thed.).New York: Oxford University Copson, Raymond w.(2007)The United States in Africa: Bush policy and beyond in association with
- International African Institute Royal African Society of Social Science Research Council, Zed Books:London
- Crane, George T. And Abal Amawi(1997).The Theoretical evolution of International Political Economy: A Reader (2ndEdition). Oxford University Press: New York.
- Crawford,Robert(2000)IdealismandRealisminInternationalRelations:BeyondtheDiscipline.Routledge: USA
- DeLombaerde,Philippe(ed.)(2008)GoverningRegionalIntegrationforDevelopment: MonitoringExperiences,MethodsandProspects.AshgatePublishingCompany:England
- Genets, Mark A.(1996).Conflict and Cooperation: Evolving Theories of International Relations. Fourth Worth: Harcourt Brace and Co.
- Goldstein, Joshua S. and John C. Pevhouse (2006).International Relationsbrief3rded. PrisscillaMcGreehon.GoldsteinJ.S.(2003)InternationalRelations.5thedition. Washington, D.C. Pearson Education Press, Inc Griffiths, Martin(Ed.)(2007).International Relations Theory for the Twenty-First Century: An introduction.
- StatesHenderson,ConwayW.(1998)InternationalRelations:ConflictandCooperation attheTurnofthe21st
- Century. Guilford: McGraw-Hall.
- Hollis, Martin and Steve Smith (1990) Explaining and Understanding International Relations.United States: Oxford University Press.
- Mintz,AlexandKarlDeRouen(2010)UnderstandingForeignPolicyDecisionMaking, CambridgeUniversity Pres: Cambridge
- Rengger,N.J.(2000)InternationalRelations,PoliticalTheoryandtheProblemofOrder: BeyondInternationalRelationstheory?Routledge: London
- Rourke, JohnT.And Mark A.Boyer(1998). World Politics: International Politics on the world Stag. Brief.2nded. Guilford: Dushkin/McGraw-Hall.
- TrevorS.SalmonandMarkF.Imber(ed)(2008).IssuesinInternationalRelations.Routle

dgePublishing,2nd Edition
- Vinay Bhargava (2006). Introduction to Global Issues.
- Walts,KennethN.(2003)ProgressinInternationalRelationsTheory.BelferCenterforScienceand InternationalAffairsJohnF.KennedySchoolofGovernment,HarvardUniversityCambridge, Massachusetts

Recommended Mode of Assessment

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Test 3	10%
Assignment	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	EMTE 1026
Course Title:	Introduction to Emerging Technologies
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	2
Prerequisites:	
Classification	General

Course Goal (Learning outcome)

By the end of this course the student will able to:

- Identify different emerging technologies
- Differentiate different emerging technologies
- Select appropriate technology and tools for a given task
- Identify necessary inputs for application of emerging technologies

Course Description

This course wills enable students to explore current breakthrough technologies in the areas of Artificial Intelligence, Internet of Things and Augmented Reality that have emerged over the past few years. Besides helping learners become literate immerging technologies, the course will prepare them to use technology in their respective professional preparations.

Contents

Chapter 1: Introduction to Emerging Technologies

1.1 Evolution of technologies

1.2 Introduction to Industrial revolution

1.3 Historical background(IR 1.0, IR 2.0, IR 3.0)

1.4 Fourth industrial revolution (IR 4.0)

1.5 Role of data for Emerging technologies

1.6 Enabling devices and networks for emerging technologies (Programmable devices)

1.7 Human to Machine Interaction

1.8 Future trends in emerging technologies

Chapter 2: Introduction to Data Science

2.1 Overview for Data Science

2.1.1 Definition of data and information

2.1.2 Data types and representation

2.2 Data Value Chain

2.2.1 Data Acquisition

2.2.2 Data Analysis

2.2.3 Dilacerating

2.2.4 Data Storage

2.2.5 Data Usage

2.3 Basic concepts of big data

Chapter 3: Artificial Intelligence (AI)

3.1 Introduction to AI

3.1.1 What is AI

3.1.2 History of AI

3.1.3 Levels of AI

3.1.4 Types of AI

3.2 Applications ofAI

3.2.1 Agriculture

3.2.2 Health

3.2.3 Business (Emerging market)

3.2.4 Education

3.3 AI tools and platforms (eg: scratch/object tracking)

3.4 Sample application with ands on activity (simulation based)

Chapter 4: Internet of Things (IoT)

4.1 Overview of IOT

4.1.1 What is IOT?

4.2.2 History of IOT

4.2.3 Advantages of IOT

4.2.4 Challenges of IOT

4.2 How IOT works

4.2.1 Architecture of IOT

4.2.2 Devices and network

4.3 Applications of IOT

4.3.1 Smart home

4.3.2 Smart grid

4.3.3 Smart city

4.3.4 Wearable devices

4.3.5 Smart farming

4.4 IOT tools and platforms (eg: KAA IoT /Device Hive/Zetta/Things Board…)

4.5 Sample application with hands on activity (eg IOT based smart farming)

Chapter 5: Augmented Reality (AR)

5.1 Introduction to AR

5.2 Virtual reality (VR) , Augmented Reality(AR) vs mixed reality (MR)

5.3 Architecture of AR systems.

5.4 Application of AR systems (education, medical, assistance, entertainment) workshop oriented hands demo

Chapter 6: Ethics and professionalism of emerging technologies

6.1 Technology andethics

6.2 Digital privacy

6.3 Accountability and trust

6.4 Treats and challenges

Chapter 7: Other emerging technologies

7.1 Nanotechnology

7.2 Biotechnology

7.3 Block chain technology

7.4 Cloud and quantum computing

7.5 Autonomic computing

7.6 Computer vision

7.7 Embed systems

7.8 Cyber security

7.9 Additive manufacturing (3DPrinting)Etc.…

Assessment Techniques and Attendance

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Test 3	10%
Assignment	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

3. References

- Follett, J. (2014). Designing for Emerging Technologies: UX for Genomics, Robotics, and the Internet of Things: O'Reilly Media.
- Vong, J., & Song, I. (2014). Emerging Technologies for Emerging Markets: Springer Singapore.
- Del Rosal, V. (2015). Disruption: Emerging Technologies and the Future of Work. Emtechub.
- Sadiku, M. N. O. (2019). Emerging Internet-Based Technologies: CRC Press.
- Mohamed Anis Bach Tobji, Rim Jallouli, YamenKoubaa, Anton Nijholt Digital Economy. Emerging Technologies and Business Innovation, 2018
- Mahdi H. Miraz, Peter Excell, Andrew Ware, SafeeullahSoomro, Maaruf Ali, Emerging Technologies in Computing, Lecture Notes of the Institute for Computer Sciences, Social Informatics and Telecommunications Engineering 200, Springer International Publishing, 2018.
- Francesco Corea. Artificial Intelligence and Exponential Technologies: Business Models Evolution and New Investment Opportunities, 2017.
- Laura Igual and SantiSegui, Introduction to Data Science, A Python Approach to Concepts, Techniques and Applications, Springer International Publishing Switzerland, 2017.
- Laura Igual, SantiSegu, Introduction to Data Science. A Python Approach to Concepts, Techniques and Applications, Undergraduate Topics in Computer Science, Springer, 2017.
- Oleg Chertov, TymofiyMylovanov, YuriyKondratenko, JanuszKacprzyk, VladikKreinovich, VadimStefanuk , Recent Developments in Data Science and Intelligent Analysis of Information, 2019
- Carlos Cordon, Pau Garcia-Milà, Teresa FerreiroVilarino, Pablo Caballero, Strategy is Digital: How Companies Can Use Big Data in the Value Chain, 2016
- Wolfgang Ertel, Nathanael T. Black, Introduction to Artificial Intelligence, Springer, 2018
- Stephen Lucci, Danny Kopec, Artificial Intelligence in the 21st Century : A Living Introduction,Mercury Learning & Information, 2015
- Jan Holler, VlasiosTsiatsis, Catherine Mulligan, Stefan Avesand, StamatisKarnouskos and David Boyle, From Machine-To-Machine to the Internet of Things. Introduction to a NewAge of Intelligence, Academic Press, 2014.
- Gaston C. Hillar, Internet of Things with Python: Interact with the world and

rapidly prototype IoT applications using Python, Packt Publishing, 2016.

- Khaled Salah Mohamed, the Era of Internet of Things: Towards a Smart World, Springer, 2019.
- Michael Haller, Mark Billinghurst, Bruce Thomas, Emerging Technologies of Augmented Reality: Interfaces and Design, 2006.
- Bruno Arnaldi, Pascal Guitton, Guillaume Moreau, Virtual Reality and Augmented Reality: Myths and Realities, Wiley-ISTE, 2018.
- Paul Mealy, Virtual & Augmented Reality for Dummies, 2018.
- Timothy Jung, M. Claudia tom Dieck, Augmented Reality and Virtual Reality: Empowering Human, Place and Business, 2019.
- Jon Peddie,Augmented Reality : Where We Will All Live, Springer International Publishing, 2017.
- Sandler, Ronald, ed. Ethics and Emerging Technologies. Springer, 2016.
- Federica Lucivero, Ethical Assessments of Emerging Technologies: Appraising the moral plausibility of technological visions, 2016
- Sabine Roeser, Risk, Technology, and Moral Emotions, 2018
- Sven Ove Hansson, The Ethics of Technology: Methods and Approaches, 2017

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.

Course Code:	SNIE 1021
Course Title:	Inclusiveness
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	2
Prerequisites:	No prerequisite
Classification of the Course:	General

Introduction

Development efforts of any organization need to include and benefit people with disability Through providing education, creating employability, promoting prosperity, reducing poverty and enhancing stability. Unfortunately, this has not been the practice for the majority of people with disabilities due to unfavorable attitude, negligence and exclusion from all development endeavors. It is obvious that people with disabilities are the large stand most disadvantaged minority in the world. They are about 15 percent of the global population (about one billion people), and 17.6 million in Ethiopia, with most extended families including someone with a disability (World Health Organization and World Bank and 2011). Exclusion practices of this large number of persons with disabilities in Ethiopia seem undermines their potential/ability to contribute to poverty reduction and economic growth within their household, their community and the country. It is clear that it is not impairment, but, the exclusion practices that has contributed for poverty aggravation for persons with disabilities. Exclusion practices of persons with disabilities have a long history, affecting the life of people with disabilities and the society at large.

In the past and even today people have been discriminated due to their disabilities. Inclusions promote effective developments through full participation of all members of a population and people with disabilities, where both are agents of development and beneficiaries. Through identifying and removing barriers, people with disabilities participate and benefit from the developments. Genuine inclusion of people with disabilities allow them actively participate in development processes and eliminate dependence syndrome, leads to broader benefits for families and communities, reduces the impacts of poverty, and positively contributes to a country‘s economic growth. All stages of development processes of any organization should be inclusive through creating equal access to education, health care services, work and employment, social protection and all development center of human being.

3. Course Description

Special needs education refers to people with divers‘ disabilities, gifted and talented, and divers‘ population being at risk of education and development. As per the institutional reform that is focusing on enhancing development for all population, the field of inclusive education is taking center stage in institutional planning and improvement. This course introduces the process of achieving inclusion with all appropriate accessibility and established support system at institutional level.

In this course, the higher education students will learn how to assess, understand and address the needs of persons with disabilities and provide relevant support or seek extra support form experts. He/she also learns how to adapt and implementing services for an inclusive environment that aimed to develop holistic development such as affective, cognitive and psychosocial skills of the population with disabilities.

Identification and removal/management of environmental barriers would find a crucial place in the course. The students learn how to give more attention and support for students with; hearing impairments, visual impairment, deaf-Blind, autism, physical and health impairments, intellectually challenged, emotional and behavior disorders, learning difficulty, communication disorders, gifted and talented student, and those at risk due to different reason (population who are environmentally and culturally deprived, abused, torched, abandoned, and orphaned and vulnerable, etc). All University students will be given the chance to study the specific developmental characteristics of each group of students with disabilities and come up with appropriate intervention strategies in inclusive settings of their respective professional environment and any development settings where all citizens are equally benefited.

4. Learning outcome of the course

The goal of this course is to provide the tools and strategies that help to create a convenient environment that accommodates population with divers‘ disabilities and potential. This course encourages exploring the benefits of collaborating with colleagues to design and implement inclusion an all sphere of life. It also guides the discovery of ways to modify environment as well as services and practices to meet the needs of all persons with disabilities in inclusive environment.

As a result of reviewing various reading materials, completing the assignments, engaging in related discussions, and strongly workings on activities, towards the completion of the course, the University students of all fields in Ethiopia will be able to:

- Aware the needs of people with special needs, their potential and include all aspects of Developmental needs
- Identify population with special needs, their potentials and the learning and working styles of all population with special needs in their environment.
- Demonstrate desirable attitude towards all population with special needs in their learning, working and living environment
- Apply various assessment strategies for evidence-based planning to meet their needs
- Attempt to adapt environments they are working and living in according to the need and potential of the population with special needs
- Develop an accommodative and inclusive attitude help to think for the wellbeing and development of population with special needs.
- Identify and select appropriate support and services method that addresses the life needs of population with special needs individually and on group bases.
- Collaborate with experts and relevant others for the life success of all persons with disabilities in all environments.
- Create and maintain successful inclusive environment

Contents

Unit1.Understandingstudentswithdiverseneeds/special needs

1.1. Unit objectives

At the end of completing this unit, the students will be able to:

1. Brief historical trends of special needs population and their holistic development 2. Describe the effect of negative attitude on educational and life success of people
With special needs
3. Describe the nature of difficulties, preventable causes, identification ,and assessment, of students with various impairments that affect their daily learning.
4. Identify students with special needs whose daily life and functioning is challenged and

those students who are at risk.

5. Describe the need and characteristics of gifted and talented population

6. Depict the condition of student at risk because of different reasons(environmentally, culturally and linguistically deprived, abused, torched, abandoned, and orphaned and vulnerable student) who need special attention in educational setting.

1.2. Unit Contents and sub-contents

1. Overview of students with various special needs; sensory, physical, below average intelligence, emotional and behavioral challenges, learning difficulties, communication difficulties, gifted and talented, students at risk, their developmental characteristics and preventable causes.

2. Theoretical models such as the right model, medical model and social model of special needs and its relevance.

3. Educational of students with various special needs.

4. Attitudinal barriers and means to enhance awareness among the community members and political leaders.

5. The relationship between Poverty and Disability

6. Planning effective development of population with special needs in inclusive settings

1.3. General Approach/Methods/Strategies

This section is flexible to involve the instructor‘s creativity indentifying selecting and Adapting the instructional method to the context of the learner. Some general approaches are listed below. The instructor can select among this and add his own that he/she feels appropriate

Assessment Techniques and Attendance

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Test 3	10%
Assignment	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Course Code:	SNIE 1021
Course Title:	Inclusiveness
Degree Program:	BA degree in Management
Credit Hours:	2
Prerequisites:	No prerequisite
Classification of the Course:	General

Introduction

Development efforts of any organization need to include and benefit people with disability Through providing education, creating employability, promoting prosperity, reducing poverty and enhancing stability. Unfortunately, this has not been the practice for the majority of people with disabilities due to unfavorable attitude, negligence and exclusion from all development endeavors. It is obvious that people with disabilities are the large stand most disadvantaged minority in the world. They are about 15 percent of the global population (about one billion people), and 17.6 million in Ethiopia, with most extended families including someone with a disability (World Health Organization and World Bank and 2011). Exclusion practices of this large number of persons with disabilities in Ethiopia seem undermines their potential/ability to contribute to poverty reduction and economic growth within their household, their community and the country. It is clear that it is not impairment, but, the exclusion practices that has contributed for poverty aggravation for persons with disabilities. Exclusion practices of persons with disabilities have a long history, affecting the life of people with disabilities and the society at large.

In the past and even today people have been discriminated due to their disabilities. Inclusions promote effective developments through full participation of all members of a population and people with disabilities, where both are agents of development and beneficiaries. Through identifying and removing barriers, people with disabilities participate and benefit from the developments. Genuine inclusion of people with disabilities allow them actively participate in development processes and eliminate dependence syndrome, leads to broader benefits for families and communities, reduces the impacts of poverty, and positively contributes to a country‘s economic growth. All stages of development processes of any organization should be inclusive through creating equal access to education, health care services, work and employment, social protection and all development center of human being.

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4. Learning outcome of the course

The goal of this course is to provide the tools and strategies that help to create a convenient Environment that accommodates population with divers ‘disabilities and potential. This course encourages exploring the benefits of collaborating with colleagues to design and implement inclusion an all sphere of life. It also guides the discovery of ways to modify environment as well as services and practices to meet the needs of all persons with disabilities in inclusive environment.

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- Identify and select appropriate support and services method that addresses the life needs of population with special needs individually and on group bases.
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Contents

Unit1.Understandingstudentswithdiverseneeds/special needs

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3. Describe the nature of difficulties, preventable causes, identification, and assessment,of students with various impairments that affect their daily learning.
4. Identify students with special needs whose daily life and functioning is challenged and

those students who are at risk.

5. Describe the need and characteristics of gifted and talented population

6. Depict the condition of student at risk because of different reasons(environmentally, culturally and linguistically deprived, abused, torched, abandoned, and orphaned and vulnerable student) who need special attention in educational setting.

1.2. Unit Contents and sub-contents

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3. Educational of students with various special needs.

4. Attitudinal barriers and means to enhance awareness among the community members and political leaders.

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Assessment Techniques and Attendance

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Test 3	10%
Assignment	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Course Code:	MOET 1027
Course Title:	Moral and Ethical Education
Degree Program:	BA degree in Accounting and Finance
Credit Hours:	2
Prerequisites:	No prerequisite
Classification of the Course:	General

Course Description

This course is designed for undergraduate students with the aim of producing good citizens. It emphasizes on equipping learners with the necessary civic competence and active participation in public life. It will also help them to exercise their democratic rights and discharging their responsibilities effectively by familiarizing them with necessary civic knowledge and skills. In countries such as ours, where the process of cultivating modern constitutional and democratic values in the minds of citizens is experiencing serious challenges, largely because the country had no established civic culture and partly because these values and principles are not yet well-institutionalized, civics and ethical education remains to be imperative. To this end, the course introduces learners to the basics of civics and ethics, citizenship, morality and the goals of studying civics and ethics. It exposes students to the meanings, foundations, approaches, values and principles of ethics and civic virtue that learners must be equipped with both as citizens and professionals in their encounter with real life situations both to be morally matured and responsible while making decisions and taking actions.

Course Purpose

Ethiopia is currently going through a twin process of hope and despair. On the one hand there are tremendous social, economic and political changes. On the other hand, significant challenges are affecting the process, the pace and magnitude of this change. For such changes to be successful however, it is imperative that citizens develop rational thinking, critical support and reasonable opposition to the growing culture of mob mentality. Moreover, citizens also need to go beyond their narrow individual interests and prioritize broad national interests. All the aforementioned national concerns have largely been overlooked by the common course syllabi currently under construction .Such glaring absence of citizenship and moral education from the curriculum could be considered as one of the gaps that need to be urgently addressed. In this regard, by encouraging civil

discourse on contending national issues, prioritizing peace and inculcating honorable disposition, the course civic and ethical studies would prepare students to contribute to the overall peace, stability and prosperity of the nation at large, hence magnifying the relevance and urgency of this course.

Course Objectives

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

- Understand the subject matter of Civics and Ethics;
- Cultivate certain moral values and civic virtues that enable them to be morally matured and competent in their professional and citizenry lives by practically exposing them to moral and civic debates/discussions and engagements.
- Develop such values/ virtues as recognition, appreciation and tolerance towards diversity and also build culture of peace
- Gain knowledge about the theoretical discourses and practices of state, government and citizenship, and their mutual interplay especially in the context of Ethiopia;
- Develop individual and/or collective potential of becoming self-confident citizens who can effectively participate in their legal-political, socio-economic and cultural lives;
- Understand the essences of such values and principles as democracy and human rights, multiculturalism and constitution and constitutionalism with especial reference to Ethiopia;
- Develop analytical and reflective skill of identifying global or national level development, democracy/governance and peace related issues of civics and ethics and then be able to produce or evaluate policies and practices in a civically and ethically responsible manner.

Content

Chapter One: Understanding Civics and Ethics

1.1 Defining Civics, Ethics, Morality and amorality

1.2 The Origin and Development of Civics and ethical education

1.3 The purpose of civics and ethical education

1.4 Citizen: Rights and responsibilities

1.5 Competences of good citizen

Chapter Two: Approaches to Ethics

2.1 Normative ethics

2.1.1 Teleological Ethics (Consequentiality)

2.1.1.1 Hedonism Ethical and psychological Egoism: Epicureanism and Cyrenaica‘s

2.1.1.2 Social Hedonism: Utilitarianism

2.1.2 Deontological Ethics (Non- Consequentiality) Performance of One‘s own Duty Devine-based Morality Kant‘s Categorical Imperative W.D. Ross‘s Prima Facie duty

2.1.3 Virtue Ethics and Civic Virtues, Basic Principles of Civic Virtues How to be virtuous person?

2.2. Non-Normative Ethics Meta Ethics Absolutism/Objectivism Relativism/Subjectivism and Conventionalism Naturalism and Non-naturalism

2.3 Issues in Applied Ethics

2.3.1 Development Ethics, How should a society Develop? Who is morally? Responsible for under development?

2.3.2Environmental Ethics Ecosystem and the environmental pollutions Principles of Environmental Ethics

2.3.3 Professional Ethics Profession and Professionalism, The scopeof2.3.4 Professional Ethics and Common Principles of Professional Ethics

Chapter Three: Ethical Decision Making and Moral Judgments

3.1 Ethical Principles and Values of Moral Judgments

3.2 The principle of equal consideration of interest

3.3 Conflicting goals and ethical Justifications

3.4 Ethical values and Justifiable exceptions

3.5 Why Should I act ethically?

Chapter Four: State, Government and Citizenship

4.1 Understanding State, What is a state? Attributes of State, State Structures

4.2 Understanding Government, Major Function and Purpose of Government Types of Government: Limited and Unlimited and Systems of Government

4.3 Understanding Citizenship what is Citizenship? Inclusion and exclusion in Citizenship Ways of Acquiring Citizenship Ways of Losing Citizenship in Ethiopian Context: Past and Present

4.4 State Formation and Nation-building in Ethiopian Context

Chapter Five: Constitution, Democracy and Human Rights

5.1 Constitution and Constitutionalism Peculiar features of Constitution Major Purpose and Functions of Constitution, Classification of Constitutions, The, Constitutional Experience of Ethiopia: pre and post 1931

5.2 Democracy and Democratization Definitions and Forms of Democracy Views on Democracy: Substantive and Procedural Views Fundamental Values and Principles of Democracy Democratization and Its Waves Major actors in Democratization Process Democracy and Good Governance in Ethiopia

5.3 Human Rights Definitions and Nature of Human Rights Basic Characteristics of Human Rights, the Protection and Promotion of Human Rights, Human Rights Instruments: Documents and Oversight Mechanisms: Institutions

Recommended Reading Materials

- Alexander, Larry (eds.).(1998). Constitutionalism: Philosophical Foundations. Cambridge: Cambridge University Press.
- Assefa Fisseha. (2006). Federalism and Accommodation of Ethnic Diversity in Ethiopia: Comparative Study. Utrecht: Wolf Legal Publishers.
- Charles F. Kettering Foundation. & Harwood Group.1991. Citizens and politics: a view from Main Street America. Dayton, Ohio: The Foundation.
- d S. Oderberg and Timothy Chapel. (2004). Human values, new essays on ethics and natural law palgravemacmillan, Great Britain.
- Fasil Nahum. 1997. Constitution for a Nation of Nations: The Ethiopian Prospect. Lawrenceville,NJ: Red Sea Publishers.
- FDRE. (1995). the Constitution of the Federal Democratic of Ethiopia. Federal Negarrit Gazeta: Addis Abeba
- Francis Snare (1992). The Nature of Moral Thinking. Rutledge, U.S.A and Canada Frechette,S. (1981). Environmental Ethics. U.S.A.: The Boxwood Press.
- Goodin, Robert E. 2005. Reflective Democracy. Oxford University Press: New York.
- James Paul and Clapham .1972. Ethiopian Constitutional Development: A source book. Haile Selassie I university: Addis Ababa.
- Jeavons, T. (1991). Learning for the common good: liberal education, civic education, and teaching about philanthropy. Washington, DC: Association of American Colleges.
- John M. Rist Real Ethics. (2004).Reconsidering the Foundations of Morality Cambridge university press U.K and U.S.A

- Macedo, S. (2000). Diversity and distrust: civic education in a multicultural democracy. Cambridge, Mass: Harvard University Press.
- Melzer, A. M., Weinberger, J., &Zinman, M. R. (1998). Multiculturalism and American Democracy. Lawrence, Kansas: University Press of Kansas.
- Munitz, Milton K., (ed.) (1961). A Modern Introduction to Ethics, The Free Press of Clencoe Navia, Luis E. and Kelly, Eugene. (1980). Ethics and the Search for Values, Prometheus Books. Niemi, R. G., &Junn, J. (1998). Civic education: what makes students learn? New Haven: Yale University Press.
- Norman, Richard. (1985). The Moral Photospheres: An introduction to Ethics, Oxford, Clarendon Press. Nzongola, Ntalajia and Margaret C. 1998. The State and Democracy in Africa. Asmara: Africa World Press.
- Oppenheim, A. N. (1977). Civic education and participation in democracy: the German case. London; Beverly Hills: Sage.
- Penrose, W. O. (1952). Freedom is we: Legal rights and duties of the citizen as a basis for civic education. Newark: University of Delaware Press.

- **Assessment Techniques and Attendance**

Assessment Scheme	Weight
Test 1	10%
Test 2	10%
Test 3	10%
Assignment	10%
Quizzes (any chapter)	10%
Final Exam (All Chapters)	50%
Total	100%

Attendance

Students with less than 80% attendance will not be given any grade in the course.

Teaching & Learning Methods/Strategy

The teaching and learning methodology include lecturing, discussions, problem solving, and analysis. Take-home assignment will be given at the end of each chapter for submission within a week. Solution to the assignments will be given once assignments are collected. Cases with local relevance will also be given for each chapter for group of students to present in a class room. The full and active participation of students is highly encouraged.