HND ACCOUNTANCY STUDIES COURSE OUTLINE

YEAR 1

ACT 101: PRINCIPLES OF FINANCIAL ACCOUNTING I
1. Accounting Principles
2. Concepts and Conventions
3. Accounting Procedures
4. Control and Reconciliation Accounts

ACT 103: ECONOMICS I
1. Nature and Scope of Economics
2. Demand and Supply
3. Production Factors

ACT 105: PRINCIPLES AND ELEMENTS OF BUSINESS LAW
1. Legal Principles

ACT 109: BUSINESS COMMUNICATION
1. Meaning of communication
2. Effective communication
3. Types/forms & channels of communication
4. Verbal & non-verbal of communication
5. Managerial factors affecting communication
6. Mechanics of communication
7. Preparation of oral statements

ACT 110: BUSINESS MATHEMATICS
1. Basic rudiments of Business Mathematics;
2. Basic mathematical techniques
3. Financial mathematics
4. Financial data

ACT 102: 1.0 PRINCIPLES OF FINANCIAL ACCOUNTING II
1.1. Preparation of Accounts
1.2. Bills of Exchange.

2.0 APPLIED ECONOMICS
2.1. Economic Frameworks
2.2. Economic Policy.

3.0 PRINCIPLES OF MANAGEMENT
3.1. Management Theories and Functions
3.2. Organisational Structures and Behaviours.

4.0 PUBLIC ADMINISTRATION
4.1. Ministries and Departments
4.2. Administrative Management
4.3. Civil Service
4.4. Decentralisation and Development
4.5. Local Government in Ghana

5.0 COMPANY AND PARTNERSHIP LAW
5.1. Laws on Limited Liability Companies
5.2. Partnerships
5.3. Trusteeship
5.4. Executorships
5.5. Bankruptcy

ACT 111: QUANTITATIVE METHODS
1. Quantitative Techniques
2. Graphical Methods of Display

ACT 201: FINANCIAL ACCOUNTING I
1. Specialised Transactions
2. Consignment of goods
3. Consigner and Consignee
4. Credit Commission and Proforma
5. Royalty Payments
6. Book-keeping
7. Investment Accounts
8. Profit and Loss Accounts and Balance Sheets

ACT 203: PUBLIC SECTOR ACCOUNTING I
1. Nature and Objectives of Government Accounting
2. Legal Basis of Government Accounting

ACT 204: QUANTITATIVE METHODS II
1. Problem Formulation
2. Operations Research
3. Linear Programming Transportation and Assignment
4. Network Analysis
5. Techniques of Simulation

ACT 205: COST ACCOUNTING I
1. Cost Accounting Principles
2. Costing Methods

ACT 207: MANAGEMENT INFORMATION SYSTEMS
1. Data Processing
2. Information Systems
3. Data Flow Model
4. DBMS

ACT 210: AUDITING I
1. General Auditing
2. Role of Auditor
3. Audit Procedures

ACT 202: FINANCIAL ACCOUNTING II
1. Partnership and Joint Ventures
2. Partnership Agreements
3. Accounting Procedures
4. Journal Entries and Balance Sheets
5. Joint Venture
ACT 206: COST ACCOUNTING II
1. Budgetary Planning and Control
2. Variance Analysis and Costing Techniques

ACT 208: MANAGEMENT II
1. Corporate Planning and Control
2. Human Resource Management
3. Production Management
4. Marketing

ACT 209: RESEARCH METHODOLOGY
1. Research Methodology
2. Theoretical Basis of Research
3. Selection of Topics for Research
4. Sampling Techniques
5. Sources of Data
6. Data Collection
7. Writing Research Reports

ACT 301: PUBLIC SECTOR ACCOUNTING II
1. Financial Control
2. Public sector budgeting, financial reporting

FINANCIAL ACCOUNTING III
1. Limited Liability Companies
2. Executorship
3. Trusteeship
4. Bankruptcy

ACT 305: TAXATION I
1. Taxation Rules
2. Income Tax Computation

ACT 307: MANAGEMENT ACCOUNTING
1. Accounting Data for Management
2. Decision Making

ACT 309: 1.0 BUSINESS FINANCE I
1.1 Financial System
1.2 Capital and Finance
1.3 Capital Structures
1.4 Function of Finance Risk Capital

2.0 AUDITING II
   2.1 Planning and Control
   2.2 Audit Investigations and Practice

3.0 ACCOUNTING THEORY
   3.1 Theoretical Framework
   3.2 Accounting Theories
   3.3 Accounting Institutions.

ACT 312: FINANCIAL ACCOUNTING IV
   1. Accounts of Limited Companies
   2. Accounts for Inflation
   3. Acquisition, Mergers, Groups

ACT 306: TAXATION II
   1. Company Transactions; Capital Gains Tax
   2. Consumption Tax (VAT) Computation

ACT 310: BUSINESS FINANCE II
   1. Financial Management
   2. Corporate Models
   3. Financial Tactics
   4. Financial Structure of Businesses
   5. Values of Ordinary Shares