

NATIONAL COUNCIL FOR HIGHER EDUCATION

MINIMUM STANDARDS FOR COURSE OF STUDY

IN

BACHELOR OF COMMERCE

1.0 BACHELOR OF COMMERCE**TOTAL CREDITS****YEAR 1**

COURSES	L	T	P	CH	CU
• Business Law I	45	30	0	60	4
• Micro Economics	45	30	0	60	4
• Principles of Management	60	0	0	60	4
• Quantitative Methods	45	30	0	60	4
• Principles of Marketing	45	30	0	60	4
• Fundamental Accounting Principles	45	30	0	60	4
• Principles of Business Administration	45	30	0	60	4
• Information Communication Technology I	45	0	30	60	4
• Business Communication Skills	30	30	30	60	4
• Macro Economics	45	30	0	60	4

YEAR 1 TOTAL CREDIT UNITS

40**YEAR 2**

COURSES	L	T	P	CH	CU
• Intermediate Accounting	45	30	0	60	4
• Business Statistics	45	30	0	60	4
• Business Law II	45	30	0	60	4
• Information Communication Technology	30	0	60	60	4
• Elements of Production Mgt	45	30	0	60	4
• Financial Management	45	30	0	60	4
• Business Research Skills	30	0	60	60	4
• Elements of Taxation	45	30	0	60	4
• Principles of Purchasing & Supplies Mgt	45	30	0	60	4
• Field attachment	15	0	120	75	5

YEAR 2 TOTAL CREDIT UNITS

41**YEAR 3****Common courses**

• Human Resource Management	60	0	0	60	4
• Entrepreneurship Development	45	0	30	60	4
• Business Ethics	30	30	0	45	3
• Strategic Management	45	30	0	60	4
• Ugandan Economy	45	30	0	60	4

Accounting Option

• Advanced Accounting	60	30	0	75	5
• Auditing	60	30	0	75	5
• Income Tax	60	30	0	75	5

Electives (Choose one)					
• Cost & Management Accounting	60	30	0	75	5
• Performance Management	60	30	0	75	5
Financial Services Option					
• Law relating to Financial Institution	60	30	0	75	5
• Monetary Policy & Portfolio Analysis	60	30	0	75	5
Electives (Choose Two (either * or **))					
• Management of Financial Institutions*	60	30	0	75	5
• Insurance & Management of Pensions**	60	30	0	75	5
• Finance for International Business*	60	30	0	75	5
• Actuarial Math**	60	30	0	75	5
Marketing Option					
• Marketing Channels	60	30	0	75	5
• Marketing Research	60	30	0	75	5
• International Marketing	60	30	0	75	5
• Sales Force Management	60	30	0	75	5
Operations Management Option					
• Production Statistics	60	30	0	75	5
• Business statistical application packages	45	0	60	75	5
• Operations Research & Modeling	45	30	30	75	5
• Econometric Modeling	45	30	30	75	5
YEAR 3 TOTAL CREDIT UNITS					
Accounting option					39
Financial services option					39
Marketing option					39
Operations management					<u>39</u>
PROGRAMME TOTAL CREDIT UNITS					<u>120</u>

Course Name : **BUSINESS LAW I**
Course Level : **1**
Credit Units : **4**
Contact Hours : **60**

Course objectives

- To introduce importance of law in running a business
- To discuss the role of law and society,
- To describe the legal principles and decisions affecting individuals and the business transactions

Expected outcomes

By the end of the course, the learner should be able to appreciate the implications of legal principles and business contracts

Detailed course curriculum

- Introduction **1hrs**
- General Principles of law; **3hrs**
- Sources of law **1hrs**
- The judicial and other bodies that resolve disputes **2hrs**
- The Law of Contract, **20hrs**
- Law of Agency; **5hrs**
- The Law Relating to Partnership; **6hrs**
- Sale of Goods; **7hrs**

Course Name : **MICRO ECONOMICS**
Course Level : **1**
Credit Units : **4**
Contact Hours : **60**

Course objectives

- To provide the learner with basic understanding of the economic theory that can be used in decision-making.
- To provide an understanding of micro economic concepts and tools that have direct business applications.

Expected out come

By the end of the course, the learner should be able to apply the microeconomic concepts in the understanding business operations.

Course content

- Scope and method of Economics **2 hrs**
 - Comparative economic systems **2 hrs**
 - Elementary theory of price **4 hrs**
 - Intermediate theory of demand and supply **4hrs**
 - Utility theories and indifference curves **5hrs**
 - Production Economics: Theory of the firm, business organization and factor pricing **6hrs**
 - Scope and method of economic theory, utility theories, consumer demand analysis
Marshallian and Hicksian demand functions **5hrs**
 - Basic theory of production – organization of the firm and its objectives, production functions, cost functions, and revenue functions. **5hrs**
 - Market structures: perfect competition; imperfections; externalities and public goods: monopoly; discriminating monopoly; oligopoly and monopolistic competition **12hrs**
- Tutorial** **30hrs**

Course Name : **QUANTITATIVE METHODS**
Course Level : **1**
Credit Units : **4**
Contact Hours : **60**

Course objectives

- To equip students with arithmetic/numerical/mathematical techniques in order to attain skills in making business decisions
- To expose students to the application of quantitative techniques to making business decisions

Expected outcomes

By the end of the course, the learner should be able to apply quantitative techniques in making business decisions

Course content

- Introduction; **1hr**
 - Mathematical relations and functions; **4hrs**
 - Tabulation as a means of representing functional relationship between variables, **3hrs**
 - Linear relations and graphical representation, **3hrs**
 - Application of straight lines in business and economics, **5hrs**
 - Non-linear functions and applications mathematical notations; **6hrs**
 - Exponential and logarithmic functions **6hrs**
 - Set theory **4hrs**
 - Matrix Algebra; matrix determinants, matrix inversion, application of matrices; **8hrs**
 - Linear Programming **5hrs**
- 30hrs**

Course Name : **PRINCIPLES OF MARKETING**
Course Level : **1**
Credit Units : **4**
Contact Hours : **60**

Course objective

- To provide students with an integrated view of the marketing process
- To introduce students to marketing terminologies and concepts
- To introduce students to the basic practices, problems in marketing, and the skills involved in marketing management
- To promote students' interest in marketing as a career in such areas as sales, retailing, advertising, and physical distribution

Expected outcomes

By the end of the course, the learner should be able to design appropriate marketing strategies as a business-winning tool

Course content

- The role of marketing in organizations and society; **2hrs**
 - The marketing process and marketing planning; **4hrs**
 - Analysis of marketing opportunities; **2hrs**
 - Marketing information systems and marketing research; **5hrs**
 - Analyzing the marketing environment, consumer markets and buyer behavior; **4hrs**
 - Researching and selecting target markets; **6hrs**
 - Designing marketing strategies; **6hrs**
 - Developing, testing, and launching new products and services; **4hrs**
 - Designing communication and promotion mix strategies organizing, **6hrs**
 - Implementing and controlling of marketing effort. **6hrs**
- 30hrs**

Course Name : **PRINCIPLES OF MANAGEMENT**
Course Level : **1**
Credit Units : **4**
Contact Hours : **60**

Course objectives

- To understand the basics management functions and how they are carried out
- To develop a tools kit for essential skills in modern management
- To expose to students the challenges of management in a dynamic environment

Expected outcomes

By the end of the course, the learner should be able to;

- Appreciate basic management functions, diagnose management problems, and find solutions.
- Link concepts of management to management practice
- Identify the challenges of management in a dynamic environment and how to overcome them.

Course content

- Origin and meaning of management; **2hrs**
- Evolution of management theories; **10hrs**
- Management as an art, science and profession; **2hrs**
- Functions of management **35hrs**
 - Planning,
 - Organizing,
 - Staffing,
 - Motivation,
 - Leading,
 - Control,
 - Communication,
- Productivity **5hrs**
- Entrepreneurship **6hrs**

Course Name:	FUNDAMENTAL ACCOUNTING PRINCIPLES
Course Level	1
Credit Units	4
Contact Hours	60

Course objectives

To equip the students with fundamental accounting skills and principles necessary for the preparation of books of accounts and financial statements

Expected out comes.

At the end of the course, the learner should be able to prepare various books of account, final accounts and other accounting records in line with the General Accepted Accounting Principles.

Course content

- **The context and purpose of financial accounting** **5hrs**
 - The reasons for, and objectives of, financial reporting
 - Users' and stakeholders' needs
 - The main elements of financial reports
 - The regulatory framework

- **The qualitative characteristics of financial information and the fundamental bases of accounting** **4hrs**
 - The qualitative characteristics of financial reporting
 - Alternative bases used in the preparation of financial information

- **The use of double entry and accounting systems** **8hrs**
 - Double-entry book-keeping principles including the maintenance of accounting records and sources of information
 - Ledger accounts, books of prime entry, and journals
 - Accounting systems and the impact of information technology on financial reporting

- **Recording transactions and events** **7hrs**
 - Sales and purchases
 - Cash
 - Inventory
 - Tangible non-current assets
 - Depreciation
 - Intangible non-current assets and amortization
 - Accruals and prepayments
 - Receivables and payables

-	Provisions and contingencies	
-	Capital structure and finance costs	
•	Preparing a trial balance	6hrs
-	Trial balance	
-	Correction of errors	
-	Control accounts and reconciliations	
-	Bank reconciliations	
-	Suspense accounts	
•	Preparing basic financial statements	15hrs
-	Balance sheets	
-	Income statements	
-	Manufacturing cost statements (Manufacturing accounts)	
-	Statement of affairs (Not for profit making organizations)	
-	Events after the balance sheet date	
-	Accounting for partnerships	
-	Cash flow statements (excluding partnerships)	
-	Incomplete records	
Tutorial		30hrs

Course Name:	PRINCIPLES OF BUSINESS ADMINISTRATION
Course Level	1
Credit Units	4
Contact Hours	60

Course objectives

To help the learner gain an insight into various forms of business organizations, their operations, the functional areas within these organizations and how they relate. The course also aims at introducing students to the environment of modern business organizations and the appreciation by students of the relationships and interactions of different areas of business.

Expected outcomes

By the end of the course, the learner should be able to identify and evaluate different forms of business and generally understand the different functional areas of business. The learner is expected to apply the knowledge gained in the day-to-day management of business organizations. Accordingly, familiarity with the Ugandan businesses together with global business trends is necessary.

Course Content

- **Nature and purpose of business organizations** **4hrs**
 - Definition of Business
 - Characteristics
 - Types of business by industry and commerce
 - Nature and scope of commerce
 - Purpose of business
 - Any other pertinent issues relating to the topic

- **Forms of business organizations** **4hrs**
 - Sole proprietors
 - Partnerships
 - Cooperatives
 - Companies; including their types, characteristics/features Merits and demerits/limitations of each

- **Formation of companies** **4hrs**
 - Flootation (promotion, registration or incorporation)
 - The prospectus (definition and contents)
 - Other documents including the Memorandum and Articles of association and their contents
 - Internal management of Companies

- **Business Combinations** **3hrs**
 - Causes of combinations
 - Types of combinations

- Forms of business combinations e.g. Association, federations, partial Consolidations, Complete consolidations, etc

- **Multinational companies** **3hrs**
 - Meaning and origin
 - Characteristics of a multinational company
 - Operations
 - Advantages and limitations of multinational companies

- **The production function** **6hrs**
 - Factors of production
 - Product design
 - Plant location and factors affecting plant location
 - Plant layout and the factors that affect plant lay out
 - Production planning and control
 - a) Production planning
 - b) Production control
 - c) The relationship between planning and control
 - d) Routing, loading, scheduling and scheduling techniques
 - Materials handling including rules
 - Plant maintenance including functions of the maintenance department and methods of plant maintenance.
 - Control of quality
 - Inspection techniques.

- **The finance function** **6hrs**
 - Financial function of management
 - Capitalization including its theories
 - Actual and proper capitalization
 - Over capitalization (Causes, problems and solutions)
 - Undercapitalization (Causes, problems and solutions)
 - Determining capital requirements, mix and sources
 - Determining fixed capital
 - Working capital estimates, factors in determining working capital
 - Capital structure; factors in determining capital structure
 - Sources of finance categorized from the points of view of own capital and borrowed capital (length of time)
 - Evaluation of various sources of finance

- **Human resources Management** **3hrs**
 - The process of the Human Resource Management or the Staffing Process
 - Human Resource Planning, including techniques and Audit
 - Recruitment
 - Selection
 - Induction and orientation

<ul style="list-style-type: none"> ◦ Training and development ◦ Performance appraisal ◦ Promotions, transfers, demotions and separations 	
<ul style="list-style-type: none"> • The Marketing Function - Meaning of marketing - Product concept, The selling concept, The marketing concept and The societal marketing concept - The functions of marketing department - The marketing mix - The marketing research - Product planning and development - Price decisions - Channel decisions - Advertising, its functions and criticisms 	3hrs
<ul style="list-style-type: none"> • Entrepreneurial activity in gearing business in Uganda; Factors influencing business entrepreneurs 	2hrs
<ul style="list-style-type: none"> • Social Responsibility of Business - Definition and meaning - The need for social responsibility - Social impacts and social problems - The scope of social responsibility of business - Limits of social responsibility - Ethics of responsibility 	2hrs
<ul style="list-style-type: none"> • Business environment: - Classification of business environment - The effect of environmental factors to business 	1hrs
<ul style="list-style-type: none"> • Financial Markets and the stock exchange/securities market - Money market - The capital markets - Stock exchange characteristics and operation 	3hrs
<ul style="list-style-type: none"> • Other issues like procurement, privatization, globalization, etc 	2hrs
Tutorial	30hrs

Course Name:	INFORMATION COMMUNICATION TECHNOLOGY I
Course Level	1
Credit Units	4
Contact Hours	60

Course objectives

- To equip the students with theoretical and practical skills in ICT to enable them compete favourably in today's knowledge economy.
- To appreciate the developments in information and telecommunication technology

Expected outcomes

At the end of the course, the learner should be able to demonstrate practical skills in ICT and identify the development stages in ICT

Course contents

- Personal computer environment; **2hrs**
- Operating system facilities; **2hrs**
- Memory management; **2hrs**
- File management; viruses; **2hrs**
- Graphical user interface for the PC and associated facilities; **2hrs**
- Local area networks, **2hrs**
- Sharing resources, **2hrs**
- Introduction to word processing and spreadsheets, **3hrs**
- Email, bulletin boards, and systems development in a personal computer environment Management Information systems; Role of Computers; **4hrs**
- Evolution of Computers; **5hrs**
- Computer Hardware; **2hrs**
- Computer Software; **2hrs**
- E-Mail Internet; **5hrs**
- Word-processing, Spreadsheets and D-Base **10hrs**

Practical

30hrs

Course Name:	BUSINESS COMMUNICATION SKILLS
Course Level	1
Credit Units	4
Contact Hours	60

Course objectives

- To equip students with communication skills required to effectively run and manage business office.
- To enable students to understand the importance of effective organizational and personal communication

Expected outcome

By the end of the course, the learner should be able to communicate effectively in the management of business and interpersonal relations.

Course content

- The concept of communication; **2hrs**
 - The communication process, **2hrs**
 - The principles of effective writing, **2hrs**
 - The 7cs of communication; **2hrs**
 - Planning for effective communication, **3hrs**
 - Letter Writing, **4hrs**
 - Report writing: **4hrs**
 - The what and how of effective business letters and reports **4hrs**
 - Office skills: The concept of the office; importance and functions of a modern office; **5hrs**
 - The office Manager: functions and responsibilities; **5hrs**
 - Office location and layout factors and consideration; the office environment: Ventilation, illumination, noise etc. **8hrs**
 - The office equipment and technology **4hrs**
- Tutorial** **30hrs**

Course Name : **MACRO ECONOMICS**
Course Level : **1**
Credit Units : **4**
Contact Hours : **60**

Course objective(s)

- To provide the learner with basic understanding of the economic atmosphere of the country
- To examine such issues in the economic environment as general trends in income, savings and investments, magnitudes and trends in foreign trade, trends in labor markets, government economic policies, and structure of and trends in working of financial institutions.

Expected outcomes

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

- Demonstrate a thorough understanding of macro-economic issues that have a direct bearing on business
- Identify macro-economic problems affecting Ugandan business operations

Course content

- Introduction to macroeconomics classical theories, **5hrs**
- Keynesian theory, monetarists, business cycle, and inflation, unemployment and money **8hrs**
- National income, national income accounts, consumption, savings, investment, balance of payments and Structural Adjustment Programmes (SAPS). **10hrs**
- The basic integrated model (IS-LM Analysis), **8hrs**
- Review the performance of the Ugandan economy in comparison to other similar economies since independence, **4hrs**
- Examination of the current economic policies, with particular emphasis to income stabilization, fiscal practices, Balance of Payments (BOP), Balance of Trade (BOT), and unemployment **10hrs**

Tutorial

(30Hrs)

Course Name : **INTERMEDIATE ACCOUNTING**
Course Level : **2**
Credit Units : **4**
Contact Hours : **60**

Objectives of the course

To enable the students explore most specialized areas of accounting. It is intended to enable the students apply accounting concepts and standards to specialized forms of business organizations.

Expected outcome

By the end of the course, learners should be able to prepare financial statements for different types of business as they also apply accounting concepts and standards to different forms of business. Accordingly, Students' familiarity with fundamental accounting concepts, policies and standards is necessary. On successful completion of this course, candidates should be able to:

- Prepare financial statements from single and incomplete records while appreciating the use of various methods/or techniques of obtaining missing information
- Prepare partnership accounts including dissolution of partnerships and formation of limited liability companies from partnerships (the accountant's role)
- Appreciate theory and practice of accounting, recognize, measure assets, liabilities, equity interest, income and expenses
- Appreciate and prepare financial budgets
- Understand and apply accounting principles, concepts and standards in the preparation of various specialized accounts.
- Understand the dynamics of issue of shares, account for them and incorporate the effects of issue of shares in the financial statements for companies and then prepare and present financial statements for limited liability companies

Detailed course curriculum

Preparation of final accounts from single and incomplete records **5hrs**

Partnership accounts **10hrs**

- Presentation of financial statements
- Capital and current accounts
- Accounting for good will
- Revaluation of assets and liabilities
- Dissolution of partnerships
- Conversion of partnership into a limited liability company

Specialized accounts **17hrs**

- Branch accounts including centrally controlled branches, autonomous branches and foreign branches
- Hire purchase and leasing
- Long-term Construction contracts

- Container accounts
- Loyalty accounts
- Bills of exchange
- Investment accounts
- Professional accounts
- Accounting for trusts
- Accounting for microfinance, insurance and banking operations

Accounting theory and practice related to corporate capital including recognition and measurement of elements of financial statements

2hrs

Cash budgets and other relevant budgets including forecasted income statement and balance sheet **4hrs**

Company accounts

5hrs

- Accounting for issue of shares
- Bonus and rights issues of shares
- Redemption of shares and debentures
- Presentation and preparation of financial statements

Tutorial

30hrs

Course Name:	BUSINESS STATISTICS
Course Level	2
Credit Units	4
Contact Hours	60

Course objectives

- To equip students with analytical skills and statistical concepts useful in credible decision making
- To improve students' knowledge of describing and interpreting historical empirical records
- To enable students acquire data collection, presentation, analysis and interpretation skills so as to make informed decisions
- To introduce students to techniques used in prediction, based on present and past data

Expected out comes

At the end of the course, the learner should be able to apply statistical techniques in data processing, analysis and interpretation to facilitate business decision-making

Detailed course curriculum

• Introduction;	1hr
• Methods of Data collection;	2hrs
• Presentation of Data ;	2hrs
• Measures of central tendency, Variation, Skewness, Moments, Kurtosis;	8hrs
• Elementary probability theory	5hrs
• Sampling concepts,	4hrs
• distributions and Estimations and theory;	4hrs
• Testing hypothesis and Chi-square distribution,	4hrs
• Simple Regression and correlation theory;	4hrs
• Time series,	4hrs
• Index numbers	4hrs
Tutorial	30hrs

Course Name: INFORMATION TECHNOLOGY II
Course Level 2
Credit Units 4
Contact Hours 60

Course objective

- To equip the learner with theoretical and practical skills in data management, communication technologies and systems development, which will enable them to compete favorably in the dynamic technology based business world.

Expected outcomes

At the end of the course, the learner should be able to demonstrate application of ICT skills in a dynamic technology business environment

Detailed course curriculum

- Statistical packages; **5hrs**
- Manipulation and presentation of data using statistical functions; **5hrs**
- Business accounting package; **5hrs**
- Typical data processing applications; **5hrs**
- Database and information retrieval Modeling packages, use of spreadsheet Graphics **5hrs**
- Systems: Analysis, design development and implementation **5hrs**

Practical

60hrs

Course Name: ELEMENTS OF PRODUCTION MANAGEMENT
Course Level 2
Credit Units 4
Contact Hours 60

Course objectives

- To introduce the basic elements and concepts of production and operations management
- To give students the knowledge that will sharpen their understanding of the systems that govern the activities of manufacturing and service operations

Expected out comes

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

- Make sound economic decisions relating to the plant locations, layout and the management process of production planning and control.
- Identify recent developments in production management

Detailed course curriculum

- Historical Background of production and operations management; 1hr
- Role of Production and Operations Management and of a production Manager;2hrs
- Concepts in Production and Operation Management; 1hr
- Production and Operations Management Environment; 2hrs
- Plant location and product and process design; 5hrs
- Plant lay-outs; 5hrs
- Internal Transport; 2hrs
- Materials Management Production Planning and Control; 4hrs
- Some Support Plan/Activities and Model building, 2hrs
- Factory safety requirements; 2hrs
- Work Study: Method Study and Time Measurement; 2hrs
- Concepts and Model Building, Allocation Models Decision Analysis Network Models; 7hrs
- Planning and Control Models and others 6hrs
- Recent developments in production management 4hrs

Tutorial 30hrs

Course Name	:	FINANCIAL MANAGEMENT
Course Level	:	2
Credit Units	:	4
Contact Hours	:	60

Course Objectives:

To describe the scope of financial management as a function of firm, to enable students understand the decision making process in key financial management areas

Expected outcomes

By the end of the course, the learner should be able to appreciate the financial management decisions and identify financial distress and business failure. In addition, the learner should be able carry out financial analysis to facilitate planning and control.

Detailed course curriculum

• Goals and functions of finance;	1hr
• Management of Assets;	2hrs
• Concepts in Valuation,	4hrs
• Capital Budgeting,	4hrs
• Working Capital Management	
4hrs	
- Cash and Marketable securities,	
- Accounts Receivable;	
• Managing Sources of Capital and Liabilities ;	2hrs
• Financial Structure and use of leverage,	2hrs
• Dividend Policy of the firm,	4hrs
• short term financing;	2hrs
• Intermediate Sources of capital,	2hrs
• Long term debt and preferred stock, common stock;	2hrs
• Tools of financial analysis, planning and control ;	4hrs
- Financial ratio analysis ;	
- Common size, etc	
• Funds flow analysis and financial forecasting.	
4hrs	
• Analysis of operating and financial leverage	4hrs
• Business failure	
4hrs	
Tutorial	30hrs

Course Name : **BUSINESS LAW II**
Course Level : **2**
Credit Units : **4**
Contact Hours : **60**

Course objectives:

To understand the importance of law in running a business organization, to understand the basic considerations of the theme of corporate personality and the management of the company, to understand the basic consideration in entering various legal relationship

Expected outcomes

By the end of the course, the learner should be able to appreciate the legal framework relating to operations of companies

Detailed course curriculum

- Types of companies, **2hrs**
- Principles of company law, **4hrs**
- Themes of corporate personality, **7hrs**
- Formation and incorporating companies, **14hrs**
- Protection of investor's interests, **4hrs**
- Management of companies, **8hrs**
- winding up and consequences **6hrs**

Tutorial

30hrs

Course Name: BUSINESS RESEARCH SKILLS
Course Level 2
Credit Units 4
Contact Hours 60

Course Objectives

- To introduce students to the concept of business research
- To highlight the process of research
- To develop general and practical frame work of conducting research
- To prepare students for research projects due in the final semester

Expected outcomes

By the end of the course, the learner should be able to write a research report

Detailed course curriculum

- Overview of Research,
4hrs
 - Components/Critical aspects of the Research Process,
4hrs
 - Research design, **4hrs**
 - Writing of the research proposal, **4hrs**
 - Questionnaire design, **4hrs**
 - Organization, Analysis and Interpretation of Data, **6hrs**
 - Writing of the research report **4hrs**
- Practical** **60hrs**

Course Name : **ELEMENTS OF TAXATION**
Course Level : **2**
Credit Units : **4**
Contact Hours : **60**

Course Objectives

To introduce students to the concept and theory of taxation, to understand the administration of taxation and the tax applicable to taxable persons

Expected outcomes

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

- Demonstrate knowledge of the basic concepts of Uganda's income taxation as applied to individuals and business entities.
- Demonstrate understanding of the computation of Gross Income and the deductions allowed arriving at Taxable Income.

Detailed course curriculum:

- Basic concepts and overview of income taxes including taxes for Individuals, Corporations & Partnerships **5hrs**
- The history of the Uganda tax system, **2hrs**
- the types and nature of different taxes, tax law, sources and administration gross Income (inclusions/exclusions) , adjustments, Deductions, , Exemptions and: Deductions relating to (Medical, Interest, Taxes, Casualty losses, Charitable gifts and Misc., Travel, Entertainment, Moving Expense). **10hrs**
- Recognition and classification of Losses (Capital, Ordinary, Business, Net Operating, Bad Debts) Compliance, filing requirements, interest and penalty assessments, **6hrs**
- Understand the Nature of Capital assets, includable/excludable ,Tax Bases, transfer issues, including, sales of residences, gifts, and the recognition of Gains and Losses, **6hrs**
- Classification of capital assets: business vs. personal, real property vs. other , Depreciation & Amortization for Tax purposes, **5hrs**
- Corporate and Partnership taxation including: Legal vs. Tax entities, Dividend and double taxation issues, the impact of law on taxation, corporation vs. Partnerships Taxation of owners as it relates to business entities. **8hrs**
- Penalty issues (TAT) the nature and computation of Self-employment, and Payroll taxes. **3hrs**

Tutorial

30hrs

Course Name: PRINCIPLES OF PURCHASING & SUPPLIES MANAGEMENT

Course Level : 2

Credit Units : 4

Contact Hours: 60

Course objective

- To familiarise students with the basic principles of purchasing and supply chain management
- To enable students appreciate the role of purchasing and supply management in ensuring accurate, timely, and constant supply of goods and services to wherever they are needed
- To enable students understand the emerging changes in purchasing in light of the new technology and business environment changes

Expected outcomes

By the end of the course, the learner should be able to discuss the role of purchasing and supply management in ensuring accurate, timely, and constant supply of goods and services to wherever they are needed

Detailed course curriculum

- Meaning and scope of purchasing and supplies **5hrs**
 - Purchasing and selling organizations, **5hrs**
 - Purchasing strategy, policy, procedures and documentation; **8hrs**
 - Purchasing for resale; **5hrs**
 - Inventory management, capital and revenue purchasing, Electronic data purchasing; **10hrs**
 - Ethics in purchasing; **5hrs**
 - Legal aspects: contract and sale of goods emerging issues in purchasing management **7hrs**
- Tutorial 30hrs**

FIELD ATTACHMENT

Course objectives:

- i) To provide practical and job related competences to the students
- ii) To develop and inculcate work ethics, employment demand and responsibilities to graduates
- iii) To provide an interactive environment for academic staff, students and stakeholders in are of business economics.
- iv) To enable application of the principles and techniques theoretically into real life problems solving solutions

Detailed Course curriculum

Induction, role of university supervisor, field supervisors and students, planning the attachment, management of the process of attachment and expectations and outputs

15hrs

Practical

120hrs

Course Name: HUMAN RESOURCE PRACTICES
Course Level 3
Credit Units 4
Contact Hours 60

Course objective

To provide basic concepts, principles, theories and techniques that underlies the practice of Human Resource Management

Expected outcomes

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

- Interpret and implement human resource policies of an organization.
- Help organizations in developing their human resources adequately to meet the challenge of the modern business environment

Detailed course curriculum

- Overview of Human Resource Management (HRM),
2hrs
- Processes of HRM, 4hrs
- Strategic role of HR, 5hrs
- Challenges of modern HRM, 4hrs
- Human resource planning, 4hrs
- Recruitment and selection, 6hrs
- Human resource training, 6hrs
- Performance appraisal, 8hrs
- Internal staff adjustments, 4hrs
- Motivation, 5hrs
- Health and safety at work, 5hrs
- The nature of industrial relations 7hrs

Course Name : **ENTREPRENEURSHIP DEVELOPMENT**
Course Level : **3**
Credit Units : **4**
Contact Hours : **60**

Course objectives

To equip them with skills that will enable them launch new enterprises
 To give them knowledge that will induce in them an entrepreneurial culture and help them look at the bigger picture.

Expected outcomes

By the end of the course, the student should be able develop a simple business plan or feasibility study document

Detailed course curriculum

- Definition of Entrepreneurship; **2hrs**
- Entrepreneurship theories; **8hrs**
- Entrepreneurial characteristics;
2hrs
- Classification of entrepreneurs; **2hrs**
- Entrepreneurial process; **2hrs**
- The role of an entrepreneur; **4hrs**
- The Entrepreneurial Environment; Intrapreneurship;
4hrs
- Creativity and Innovation; **4hrs**
- Idea generation and opportunity identification; **3hrs**
- Entrepreneurship Development; **7hrs**
- Entrepreneurship & Small business; **3hrs**
- Legal concepts and Entrepreneurial ventures.
4hrs

Practical **30hrs**

Course Name : **BUSINESS ETHICS**
Course Level : **3**
Credit Units : **3**
Contact Hours : **45**

Course objectives

To expose students to ethical issues in business administration and management
To acquaint students with the general theories of ethics
To impart skills and develop competences in handling ethical dilemmas in a systematic way

Expected outcome

By the end of the course, the learners should be able to demonstrate ethical conduct in management and administration of businesses.

Detailed course curriculum

- Introduction to business ethics; **2hrs**
 - Theories of ethics **6hrs**
 - The corporation as an Ethical Agent; **8hrs**
 - Ethical Environment for Management Decision Making; **6hrs**
 - Ethics according to different business functional units **8hrs**
- Tutorial** **30hrs**

Course Name : **STRATEGIC MANAGEMENT**
Course Level : **3**
Credit Units : **4**
Contact Hours : **60**

Course Objectives

- To empower the student with a thorough knowledge of the basic concepts that are pertinent to the process of strategic management
- To give students an understanding of the nature of strategic planning and the relationship between strategy formulation, strategy implementation and strategic evaluation

Expected outcomes:

By the end of the course, the learner should be able to analyze complex business problems and make effective use of the various business disciplines in designing effective solutions for strategic business problems

Detailed course curriculum

- Introduction to business policy; **2hrs**
- Strategic decision-making; **4hrs**
- Objectives; **2hrs**
- Mission and values; **2hrs**
- Environmental Analysis; **8hrs**
- The Internal analysis of the firm; **5hrs**
- Strategic options; **5hrs**
- Strategic analysis; **5hrs**
- Implementation of strategy within functional areas; **8hrs**
- Strategy and the structure of the firm **4hrs**
- Tutorial** **30hrs**

Course Name :UGANDAN ECONOMY AND REGIONAL INTERGRATION

Course Level : 3

Credit Units : 4

Contact Hours: 60

Course objectives

- To examine the evolution, nature and current structure of the Ugandan Economy
- To examine the sources and nature of performance of the Ugandan economy, policy, framework, institutions, opportunities and constraints of the country's development process

Expected outcomes:

By the end of the course, the learner should be able to demonstrate knowledge of how the economy of Uganda operates and appreciate the need of regional integration

Detailed course curriculum

- Evolution of Uganda's Economy **2hrs**
- Nature and current structure of the Ugandan Economy **4hrs**
- National Income, **6hrs**
- Money and Banking, **6hrs**
- Inflation, **4hrs**
- Unemployment and the Labour Market, **4hrs**
- International Economics, Structural adjustment Policies, **4hrs**
- Concept, rationale and implication of regional integration, **4hrs**
- Forms of regional integration, **4hrs**
- Regional integration and economic development, **4hrs**
- Globalization and market liberalization **4hrs**

Tutorial 30hrs

Course Name:	ADVANCED ACCOUNTING
Course Level	3
Credit Units	5
Contact Hours	75

Course objective

- To impart knowledge of more advanced topics in the field of accountancy.
- To train learners in the preparation of financial statements following the Uganda Accounting regulatory framework
- To equip learners with knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including group accounts and, to analyze and interpret those financial statements.

Expected outcome

On successful completion of this course, candidates should be able to:

- Discuss and apply a conceptual framework for financial reporting
- Discuss a regulatory framework for financial reporting
- Prepare and present financial statements, which conform to International accounting standards
- Account for business combinations in accordance with International accounting standards
- Analyze and interpret financial statements.
- Discuss E-Commerce and accounting

A conceptual framework for Financial Reporting 3hrs

- The need for a conceptual framework
- Understandability, relevance, reliability and comparability
- Recognition and measurement
- The legal versus the commercial view of accounting
- Alternative models and practices
- The concept of ‘faithful representation’ (‘true and fair view’)

Regulatory framework for financial reporting 2hrs

- Reasons for the existence of a regulatory framework
- The standard setting process
- Specialized, not-for-profit, and public sector entities

Accounting information systems 4hrs

- An outline of the information generation process and components of the AIS
- Application of the systems approach to AIS including documents used
- The role of inputs, processing, storage and outputs
- Determinants of the nature of an AIS including the design steps
- Transaction coding

Financial statements 16hrs

- Cash flow statements

- Tangible non-current assets
- Intangible assets
- Inventory
- Financial assets and financial liabilities
- Leases
- Provisions, contingent liabilities, and contingent assets and events after the balance sheet date
- Impairment of assets
- Income taxes
- Related parties
- Financial instruments
- Segment reporting
- Employee benefits
- Share-based payment
- Regulatory requirements relating to the preparation of financial statements
- Reporting financial performance

Business combinations **14hrs**

- The concept and principles of a group
- The concept of consolidated financial statements
- Preparation of consolidated financial statements including an associate
- Group accounting including Group Cash Flows
- Foreign transactions and entities

Analyzing and interpreting financial statements **4hrs**

- Limitations of financial statements
- Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs
- Limitations of interpretation techniques
- Specialized, not-for-profit, and public sector entities

Reorganization and reconstruction of business firms **8hrs**

- Accounting entries for a reorganization; Reduction of capital
- Accounting for a capital reduction: Capital reduction by purchase of own shares
- Reconstruction schemes including general principles of devising the scheme; Amalgamations and absorptions

Liquidation and receivership (bankruptcy),

4hrs

- Acts of bankruptcy
- Duties of official receivers
- Statement of affairs
- Statement of deficiency

Government Accounting

5hrs

- The regulatory framework of Uganda Government accounting
- The public finance and accountability regulations, 2003
- Important personalities (and their duties) and ministry in government accounting

- Duties and Responsibilities of a Ministry or Agency
- Treasury accounting instructions, 2003
- Accounting and Reporting
- General Accounting Policies and specific Accounting Policies
 - Accounts of Accounting Officers and Statements to be submitted
 - Reporting and period end processes for the Treasury.

Tutorial

30hrs

Course Name:	AUDITING
Course Level	3
Credit Units	5
Contact Hours	75

Course objectives

To introduce the broad aspects of Auditing

Expected outcome

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

- Understand the nature, purpose and scope of auditing
- Describe the professional and legal regulatory framework of auditing in Uganda
- Describe the audit procedures in planning an audit and principles of collecting and evaluation
- of audit evidence, and draft audit plans
- Review final statements and prepare final reports

Detailed course curriculum

- Nature, scope, Definition and Purpose of Audit and review, **4hrs**
- The framework of Auditing, **4hrs**
- Planning the audit and Audit risk, **4hrs**
- Audit of the internal control systems, **10hrs**
- Audit of financial statements, **8hrs**
- Audit sampling, **6hrs**
- Final Audit review and reporting, **6hrs**
- Internal Audit, **8hrs**
- Computer Auditing and other types of Audit, **4hrs**
- Understanding the code of Professional Ethics **6hrs**

Tutorial **30hrs**

Course Name:	INCOME TAX
Course Level	3
Credit Units	5
Contact Hours	75

Course objective

To impart into learners the technical knowledge on income tax determination and assessment.

Expected outcomes

By the end of the course, the learner should be able to demonstrate knowledge in income tax determination and assessment.

Detailed course curriculum

- Introduction: Meaning of taxation;
2hrs
 - Types of taxes; Rationale of taxation; **2hrs**
 - Evolution of Income tax law in Uganda; **4hrs**
 - Administration of income tax in Uganda; **6hrs**
 - Taxable Income; **6hrs**
 - Income from employment, Business, Property, Dividend and Interest; **12hrs**
 - Returns and Assessment **8hrs**
 - General provisions of individuals, group of individuals; **4hrs**
 - Collection, Recovery and payment of Tax, Offence and Penalties;
4hrs
 - The Impact of income tax on Business Financial Decision Making, **4hrs**
 - A note on other Taxes **6hrs**
- Tutorial 30hrs**

Course Name:	COST AND MANAGEMENT ACCOUNTING
Course Level	3
Credit Units	5
Contact Hours	75

Course objective

To equip students with skills of cost determination and presentation of cost data to management so they can effectively plan, control and make informed economic decisions.

Expected outcome

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

- Explain the nature and purpose of cost and management accounting
- Describe costs by classification, behavior and purpose
- Apply essential business mathematics and use computer spreadsheets
- Explain and apply cost accounting techniques
- Prepare and coordinate budgets and standard costing for planning, feedback and control
- Use management accounting techniques to make and support decision-making.

Detailed course curriculum

The nature and purpose of cost and management accounting	2hrs
<ul style="list-style-type: none"> • Accounting for management • Cost and management accounting versus financial accounting 	
Cost classification, behavior and purpose	6hrs
<ul style="list-style-type: none"> • Production and non-production costs • Direct and indirect costs • Fixed and variable costs 	
Business mathematics and computer spreadsheets	7hrs
<ul style="list-style-type: none"> • Dealing with uncertainty • Statistics for business • Use of computer spreadsheets 	
Cost accounting techniques	20hrs
<ul style="list-style-type: none"> • Accounting for materials • Accounting for labor • Accounting for overheads • Marginal and absorption costing • Job and batch costing • Process costing • Service/operation costing 	
Budgeting and standard costing	15hrs
<ul style="list-style-type: none"> • Nature and purpose of budgeting • Functional budgets • Flexible budgets and standard costing • Basic variance analysis under absorption and marginal costing • Reconciliation of budgeted profit to actual profit 	
Short-term decision-making techniques	10hrs

- Cost-volume-profit analysis
- Relevant costing
- Limiting factors

Tutorial

30hrs

Course Name	:	PERFORMANCE MANAGEMENT
Course Level	:	3
Credit Units	:	5
Contact Hours	:	75

Course objectives

To apply relevant knowledge, skills and exercise prudent judgment in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organization and its strategic development.

Expected out comes

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

- Use strategic planning and control models to plan and monitor organizational performance
- Assess and identify relevant macro economic, fiscal and market factors and key external influences on organizational performance
- Identify and evaluate the design features of effective performance management information and monitoring systems
- Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance
- Advise clients and senior management on strategic business performance evaluation and on recognising vulnerability to corporate failure
- Identify and assess the impact of current developments in management accounting and performance management on measuring, evaluating and improving organisational performance

Detailed course curriculum

Introduction to Specialist cost and management accounting techniques (6Hrs)

- Activity-based costing
- Target costing
- Life-cycle costing
- Back-flush accounting
- Throughput accounting

Introduction to Decision-making techniques (6Hrs)

- Multi-limiting factors and the use of linear programming and shadow pricing
- Pricing decisions
- Make-or-buy and other short-term decisions
- Dealing with risk and uncertainty in decision-making

Strategic planning and control (6Hrs)

- Introduction to strategic management accounting
- Appraisal of alternative approaches to budgeting for control
- Changes in business structure and management accounting
- Effect of Information Technology (IT) on modern management accounting

Economic, fiscal and environmental factors (4Hrs)

- Impact of world economic and market trends
- Impact of national fiscal and monetary policy on performance
- Other environmental and ethical issues

Performance measurement systems and design	(8Hrs)
<ul style="list-style-type: none"> • Management accounting and information systems • Internal sources of management information • External sources of management information • Recording and processing methods • Management reports 	
Strategic performance measurement	(15Hrs)
<ul style="list-style-type: none"> • Performance hierarchy • Scope of strategic performance measures in private sector • Strategic performance issues in complex business structures • Divisional performance and transfer pricing issues • Scope of strategic performance measures in not-for-profit organisations • Behavioural aspects of performance measurement 	
Performance evaluation and corporate failure	(10Hrs)
<ul style="list-style-type: none"> • Alternative views of performance measurement • Non-financial performance indicators • Predicting and preventing corporate failure 	
Current developments and emerging issues in management accounting and performance management	(5Hrs)
<ul style="list-style-type: none"> • Current developments in management accounting techniques • Current issues and trends in performance management 	
Tutorial	(30Hrs)

Course Name:	LAW RELATING TO FINANCIAL SERVICES
Course Level	3
Credit Units	5
Contact Hours	75

Course objectives:

To give the students the law principles encountered in financial services business.

Expected outcomes

By the end of the course, the learner should be to demonstrate knowledge of the relevant laws relating to financial services

Detailed course curriculum

- Securities regulation; (4Hrs)
- Basics of the securities law, (4Hrs)
- Overview of the securities market, (2Hrs)
- USE Act, (4Hrs)
- Capital Markets Law, (6Hrs)
- Financial Institutions law in Uganda, (10Hrs)
 - Banking Law and Practice
 - Regulation of the insurance industry,
 - Microfinance regulation and Microfinance Act,
- Legal considerations in product development, (4Hrs)
- Pension regulation and law, regulatory policy in Uganda (4Hrs)
- The fundamental economic and political principles of regulatory policymaking, (4Hrs)
- Issues of international financial services regulations (6Hrs)
- Loan Contracts, (4Hrs)
- The Law of Cheques, (4Hrs)
- The Current Legislation on Land Ownership and Transfers, (4Hrs)
- Tutorial (30Hrs)**

Course Name:	MANAGEMENT OF FINANCIAL INSTITUTIONS
Course Level	3
Credit Units	5
Contact Hours	75

Course objectives

- To equip students with knowledge about the local and international financial institutions dynamics
- To provide knowledge and skills to enable students understand the management of financial institutions
- To help students understand the diverse operations of financial institutions in a liberalized market environment

Expected outcomes

By the end of the course, the learner should be able to demonstrate managerial skills in the operation of financial institutions.

Detailed course curriculum

- Definition and functions of Money, (2Hrs)
- Evolution of Money and Commercial Banks; (4Hrs)
- Historical survey of banking operations (2Hrs)
- Nature and Functions of commercial banks, (2Hrs)
- Money and Aggregate Economic Activity; (8Hrs)
- Monetary Theory and A Model of Income Determination, (8Hrs)
- Monetary Policy Objectives and Tools, (12Hrs)
- Money in the Saving and Investment Process, (6Hrs)
- Problems of Policy Determination and Implementation, (6Hrs)
- The Role of the Central Bank, Capital Markets and the Role of Development Banks - a purview of the East African Development (10Hrs)

Tutorial

(30Hrs)

Course Name: **INSURANCE & MANAGEMENT OF PENSIONS**

Course Level 3
Credit Units 5
Contact Hours **75**

Course objectives

To provide students with the necessary skills and competencies required to manage insurance business, as well as administration and management of pensions.

Expected outcomes

By the end of the course, the learner should be able to demonstrate knowledge, skills and competences required in the management of insurance business and pensions

Detailed course curriculum

- Nature and scope of insurance, (2Hrs)
 - Types of risks, (4Hrs)
 - Risk pooling, (4Hrs)
 - Risk attitudes, (4Hrs)
 - Institutional arrangement of risks in organisations, (8Hrs)
 - Insurance policies (8Hrs)
 - The management of pensions (30Hrs)
 - Types of pension & their characteristics,
 - Methods of funding for pension funds,
 - Financial risk management of pension funds,
 - Employee benefits programmes,
 - Social security insurance,
 - Strategic compensation planning and employee benefits required by law
- Tutorial** (30Hrs)

Course Name:	MONETARY POLICY AND PORTFOLIO ANALYSIS
Course Level	3
Credit Units	5
Contact Hours	75

Course objectives

- To introduce to students the theory and practice of monetary policy and portfolio analysis
- To enable students understand how to select a portfolio of optimal investment from the market
- To Improve analytical skills and critical thinking necessary to value and evaluate alternative investment decisions

Expected out comes

By the end of the course, the learner should be able to recommend optimal portfolio and appreciate the Ugandan monetary policy framework

Detailed course curriculum

- Introduction to the nature of money: (15Hrs)
 - Money demand and supply,
 - Central banking,
 - Theories of monetary policy,
 - Monetary policy design and implementation,
 - Comparative analysis of monetary policy in developed and developing countries
 - Principles of good lending; (5Hrs)
 - borrowers obligation, other conditions and bank interest policies, (6Hrs)
 - Sources of banks funds, (4Hrs)
 - Assets and liabilities of the bank, (5Hrs)
 - The bank facilities - loans O/P and cash credits, (5Hrs)
 - The Bank securities - types of guarantees, changing the security, Bank analysis of credit worthiness, (6Hrs)
 - The Bank borrowers - void Vouchers and enforceable contracts, (4Hrs)
 - The bankers valuation report project analysis appraisal and report, Service banking (10Hrs)
- Tutorial**
(30Hrs)

Course Name:	FINANCE FOR INTERNATIONAL BUSINESS
Course Level	3
Credit Units	5
Contact Hours	75

Course objectives

- To introduce to students the theory and practice of international business from a managerial point of view
- To introduce to students the international financial environment
- To provide an understanding of the interaction between corporate strategy, international trade and international logistics with international financial decisions

Expected outcomes

By the end of the course, the learner should be able to discuss the theories to international finance, and describe the contemporary issues in international finance

Detailed course curriculum

- Overview the environment of international financial management (15Hrs)
 - Determination of exchange rates,
 - International exposures,
 - Analysis of investment and financing decisions as they are made by a multinational entity.
- Sources of Finance, (4Hrs)
- Methods of Payment and Settlements in International Trade (6Hrs)
- Collection Process - Bill of Exchange, documentary Letter of Credit (6Hrs)
- Other Methods of Payment & Settlement, (4Hrs)
- Export Credits Guarantee Department (4Hrs)
- Exchange Arithmetic, (10Hrs)
- Bureau Currency Market, (5Hrs)
- Foreign Exchange Market- Exchange Control (6Hrs)
- Tutorial** (30Hrs)

Course Name: ACTUARIAL MATHS

Course Level 3

Credit Units 5

Contact Hours 75

Course objective

To provide students with the necessary numeracy and analytical skills to enable them assess, evaluate and manage future financial & economic risks and thereby address a wide range of practical problems in long term financial planning & management.

Expected outcomes

By the end of the course, the learner should be able to assess, evaluate and manage future financial & economic risks and thereby address a wide range of practical problems in long term financial planning & management

Detailed course curriculum

- Basic introductory mathematics, (4Hrs)
- Functions of real variables, (4Hrs)
- Abstract and linear algebra, analysis & mathematical methods, (8Hrs)
- Probability theory, (8Hrs)
- Applied statistics, (6Hrs)
- Risk theory and principles of assets & liability management, (8Hrs)
- Actuarial models, (8Hrs)
- Data analysis, (6Hrs)
- Linear and non-linear models, (4Hrs)
- Property & causality insurance (4Hrs)

Tutorial

(30Hrs)

Course Name:	MARKETING CHANNELS
Course Level	3
Credit Units	5
Contact Hours	75

Course objectives

- To provide learners with a foundation of channels management
- Enable the learners appreciate the role of channel management in securing accurate and timely delivery of goods and services to market segments
- Equip students with techniques of measuring and assessing channel performance

Expected outcomes

By the end of the course, the learner should be able to able to measure, assess channel performance, and appreciate the importance of channel management in securing accurate and timely delivery of goods and services to market segments

Detailed course curriculum

- Channels and sales force management;
(9Hrs)
- The emergence of marketing channels;
(6Hrs)
- Components of marketing channels (6Hrs)
- Channels management; (8Hrs)
- Channels management in other contexts; (6Hrs)
- Selling in perspective; (6Hrs)
- Foundation of selling; (6Hrs)
- The Sales process; (7Hrs)
- Management aspects of selling
(6Hrs)

Tutorial

(30Hrs)

Course Name:	MARKETING RESEARCH
Course Level	3
Credit Units	5
Contact Hours	75

Course objectives

1. To introduce students to the basic principles underlying marketing research
2. To enable students appreciate the importance of marketing research to the organization for effective decision making
3. To familiarize students with the components of a marketing information system
4. To enable students interpret quantitative and qualitative data and present coherent and appropriate recommendations that lead to effective marketing and business decisions.

Expected outcomes

By the end of the course, the learner should be able to interpret quantitative and qualitative data and present coherent and appropriate recommendations that lead to effective marketing and business decisions

Detailed course curriculum

- Concept of Marketing Research; (4Hrs)
- Issues in Marketing Research; (4Hrs)
- Methods of Collecting/Obtaining Information; (8Hrs)
- Obtaining Primary Data: (15Hrs)
 - Surveys;
 - Consumer Panels;
 - Questionnaire Design;
- Concepts of Measurement; (6Hrs)
- Attitudes and their Measurement; (6Hrs)
- Research Design and Communication of Results (17Hrs)

Tutorial

(30Hrs)

Course Name:	INTERNATIONAL MARKETING
Course Level	3
Credit Units	5
Contact Hours	75

Course objectives;

To enable students;

- Appreciate the terminologies, concepts and practices in international marketing
- Analyse the international marketing environment and its impact on international marketing operations
- Justify the use of various entry modes in international markets
- Explain the issues involved in international marketing research and planning
- Analyse the international marketing mix, identify various types of organizational structures applicable in international operations

Expected outcomes

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

- Evaluate entry modes in international markets
- Carry out market research in an international setting
- Identify the international marketing mix and the various organizational structures in international operations

Detailed course curriculum

- International Marketing; Definition, concept and setting, (2Hrs)
- International Marketing and International trade, (2Hrs)
- International Marketing environment, (4Hrs)
- International Institutions – (14Hrs)
 - World Bank,
 - IMF,
 - GATT
 - UNCTAD,
 - Customs Unions,
 - Common Markets,
 - Free Trade Zones,
 - Economic Committee,
- Constraints on International Marketing: (4Hrs)
 - Fiscal, and Non-fiscal barriers
 - Non-tariff barriers,
- Export procedures and documents: (14Hrs)
 - Quotations,
 - Shipping,
 - Transportation,
 - Insurance,
 - Negotiation of documents,
 - Instruments of payment,

- International Marketing mix,
(10Hrs)
 - Identification of markets,
 - Product policy,
 - Life cycle,
 - Promotion,
 - Price and distribution,
- International Marketing Strategy and lessons for Uganda and business
(10Hrs)

Tutorial

(30Hrs)

Course Name: **SALES FORCE MANAGEMENT**
 Course Level 3
 Credit Units 5
Contact Hours 75

Course objectives

- To familiarize students with the principles, structures and strategies of the sales force
- To develop student’s ability to create effective sales plans and strategies
- To equip students with the customer orientation necessary for an effective and efficient sales force
- To enable students appreciate the emerging changes in sales force management in light of the new technology

Expected Outcomes

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

- Create effective plans and strategies
- Demonstrate customer orientation skills
- Identify emerging changes in sales force management

Detailed course curriculum

- Nature and scope of selling, (4Hrs)
- Salesmen: Job and qualification, (4Hrs)
- Selling (6Hrs)
 - prospecting,
 - locating and qualifying a customer,
- Sales presentation: (10Hrs)
 - Planning,
 - handling and closing a sale,
- Management of sales Force (20Hrs)
 - Recruitment,
 - Selection,
 - Training,
 - Compensation,
 - Appraisal and promotion,
 - Sales territory,
- Function and organization of sales Department, (4Hrs)
- Sales Forecasting: (12Hrs)
 - Objectives,
 - Organization and evaluation,
 - Sales Budgeting

Tutorial (30Hrs)

Course Name:	PRODUCTION STATISTICS
Course Level	3
Credit Units	5
Contact Hours	75

Course Objectives

- to appreciate service and production processes
- to equip the learner with forecasting techniques in business entities
- to enable the learners use of decision models in business organizations

Expected outcomes

By the end of the course, the learner should be able to apply statistics to operations and production management in business entities

Detailed course curriculum

- Overview of service operations and production processes; (2Hrs)
- Forecasting, (5Hrs)
- Decision models, (7Hrs)
- Quality and statistical control, (5Hrs)
- Location analysis, (6Hrs)
- Layout design and inventory management, (5Hrs)
- Scheduling and maintenance management, (5Hrs)
- Use of control charts for monitoring production processes, (5Hrs)
- Use of simulation in studying production systems, (10Hrs)
- Computer based modeling. (10Hrs)

Tutorial

(30Hrs)

Course Name: **BUSINESS STATISTICAL APPLICATION PACKAGES**
Course Level 3
Credit Units 5
Contact Hours 75

Course Objectives

- To enable the learner use spreadsheets like SPSS, Ms.Excel in handling business information
- To enable the learner use the Statistical packages in problem solving.

Expected outcomes

By the end of the course, the learner should be able to apply statistical packages in solving operations management challenges

Detailed course curriculum

- Introduction to Spreadsheets, (5Hrs)
- Graphs and Charts, (5Hrs)
- Basic Concepts of Financial Economics, (5Hrs)
- Project Evaluation, (7Hrs)
- Database Management Applications, (7Hrs)
- Statistical Functions for Databases, (6Hrs)
- Advanced Topics (Macros, Pivot Tables), (10Hrs)
 - Control charts,
 - SPSS,
 - Manibat,
 - SAS and other relevant packages

Practical

(60Hrs)

Course Name: **OPERATIONS RESEARCH AND MODELING**
Course Level 3
Credit Units 5
Contact Hours 75

Course objective

To introduce learners to management models that will help them in decision-making, resource allocation and make them appreciate the different alternatives available in resource allocation.

Expected outcome

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

- Demonstrate the use of management models in today’s operations
- Identify different model alternatives in resource allocation

Detailed course curriculum

- Introduction to management models, (3Hrs)
- Quantitative and qualitative approaches in decision-making, (7Hrs)
- Transportation models, (7Hrs)
- Assignment models (7Hrs)
- Inventory management models (7Hrs)
- PERT and CPM models, (7Hrs)
- Queuing models. (7Hrs)

Tutorial

(30Hrs)

Practical

(30Hrs)

Course Name: **ECONOMETRIC MODELING**
Course Level 3
Credit Units 5
Contact Hours 75

Course Objectives

- To expose students to existing econometric models
- To enable the learner use the models in problem solving

Expected outcomes

By the end of the course, the learner should be able to identify and apply alternative solutions that the models offer in problem solving

Detailed course curriculum

- Simple Regression, (2Hrs)
- Multiple Regression, (6Hrs)
- Multi co-linearity (4Hrs)
- Confidence Intervals and Statistical tests (6Hrs)
- Heteroscedasticity (4Hrs)
- Lagged Variables (4Hrs)
- Simultaneous Equations (4Hrs)
- Identification Problem 2SLS and 3SLS,ILS,Auto correlation ,time series regression, logistics regression (15Hrs)

Tutorial

(30Hrs)

Practical

(30Hrs)