



ARCHBISHOP JAMES UNIVERSITY COLLEGE – (AJUCO)
A Constituent College of St. Augustine University of Tanzania (SAUT)
P.O. BOX 466 SONGEA, TANZANIA



FACULTY OF ARTS AND SOCIAL SCIENCES

DEPARTMENT OF BUSINESS ADMINISTRATION

BACHELOR OF ARTS IN BUSINESS ADMINISTRATION
PROGRAMME

INTRODUCTION

Introduction

Archbishop James University College (AJUCO) started operations in September 2013. Its motto is “From the People, to the People”. Its vision is to “*be a premier research-intensive university that improves leadership, collaborative discoveries, innovation in education and research that will permit graduates to attain the highest possible level of achievement, and prepare them for positions of leadership and commitment to generous service and respect to humankind*”.

Statement of purpose

AJUCO, being administratively answerable to the main campus, will support St. Augustine University of Tanzania’s mission of offering the broadest possible access to quality educational opportunities and services. The College explicitly aims to align with the university’s philosophy that *education should form a foundation for continuous intellectual development as well as preparing individuals for gainful employment by offering undergraduate and graduate curricula*. This will be accomplished by offering both day and evening academic programs. The purpose is to provide academic and practical experiences, to facilitate students’ ability to perform responsibly in their chosen professional roles in business, industry, government, and other related careers, and by active participation of faculty in providing services to area civic, governmental and business organizations.

The mission of AJUCO

- (a) Be a distinctive university college committed to the teaching and expansion of human knowledge for the benefit of society through research-intensity, integrated with education, transparency and honesty;
- (b) Investigate the intricately challenging, fundamental problems in the arts, science and technology in a particularly collegial, interdisciplinary atmosphere; and,

- (c) Holistically develop persons and especially enable outstanding students to become creative members of society in a humane and collaborative environment in many fields of human endeavour by encouraging, supporting and celebrating intellectual curiosity, active citizenship, ethical leadership and respect for our diverse community.

Core Values

In addition to core values embraced by the University, AJUCO intends to commit itself to excellence in all aspects of professional and academic life. Both in principle and in practice, its commitment will include respect for and elevation of the inherent dignity of all human beings. In this regard, it will value and commit itself to a life of human service and to the maintenance of the highest ideals of ethical integrity.

Objectives of the college

- a. To form a *centre of creativity* made of the academic community of both teachers and learners, by enhancing the scope and quality assurance of teaching and learning.
- b. To increase productivity in research, develop top-flight consultancy capacity, provide and expand professional education
- c. To improve library capacity, promote the culture of reading, learning and pursuit of knowledge and ethical practice in public relations.
- d. To improve physical infrastructure and facilities, and maintain up-to-date and effective curricula that meets the demands of the labour market, diverse students, faculty and staff.
- e. To improve information and communication technology capacity and application.
- f. To improve national and international linkages with industry and business, so as to promote understanding of the practical applications of knowledge in the dynamic industry and business.
- g. To improve human resources management and gender equity/balance in the administration of the College, and add faculty whose expertise spans hierarchical levels and connects traditional sub-disciplines.

THE BACHELOR OF BUSINESS PROGRAMME (BBA)

The original Bachelor of Business Administration (BBA) Programme was submitted to the then Higher Education Accreditation Council in 1998 and the Council approved it. The programme was designed and continues to train students admitted in the Faculty of Business Administration of SAUT in the following disciplines:

- **Accounting**
- **Banking and Finance**
- **Procurement and Logistics**
- **Marketing**
- **Human resources**

JUSTIFICATION FOR THE PROGRAMME

- Global business developments have had an impact on what business schools are offering to their students. For this reason, this curriculum introduces new subjects that include Entrepreneurship, International Finance, and Global Sourcing and Procurement.
- Changes in accounting professional which resulted in the National Board of Accountants and Auditors reviewed its syllabi. The Board grants heavy exemption to SAUT graduates in Accounting who wish to attempt their examination. This makes it necessary to match, as far as possible, their syllabi content and our syllabi content in order to qualify for the exemption. Changing our syllabi in line with the NBAA syllabi changes is justified since theirs sheds light on what the profession considers appropriate knowledge for the accountant of today.
- Changes in Procurement standards and procedure including challenges facing profession are also a reason of introducing the programme specialization in Procurement. St. Augustine University of Tanzania's BBA (Procurement) students' are exempted from Professional Levels I - III of the National Board of Materials Management Professional examinations. The Board has reviewed the syllabi and we have adopted their recommendations to qualify for those exemptions.
- There have been new developments in the field of Materials Management which had to be addressed. The requirements of the Public Procurement Act of 2004 had to be introduced in our reviewed syllabus to equip students with knowledge in procurement of goods, works, and consultancy services in the public sector and to examine the Public Procurement Act o no.21 of 2004 and its regulations, and implications to the United Republic of Tanzania. Also, since the approved BBA Programme was approved, the laws that impinge the business syllabi have changed. The Company Law of 2002 replaced the Company Ordinance. The Income Tax Act 2004 replaced the Income Tax of 1973.
- The banking industry has tremendously grown in this country. The Industry requires manpower from institutions of higher learning in Tanzania. The University intends to taken this challenge and be among institutions that will train requisite manpower for the growing banking industry. Acceptance of this challenge has made it necessary to introduce a new departmental course of Banking and Finance. The details of this course are provided as Appendix II

OBJECTIVES OF THE PROGRAMME

1. To prepare graduates with wide business knowledge
2. To prepare business graduates who can demonstrate knowledge in areas of specialization
3. To prepare business graduates who are responsible citizens with the ability to demonstrate professional competence, social interaction, and SAUT ethical values in their career.

LEARNING OUTCOMES

Upon completion of the programme, graduates of the Bachelor programme in Business Administration will:

1. Have basic skills in business and economics, procurement, market strategy and methodology.
2. Have sufficient skills in accounting and economics analysis, organization and management subjects and marketing and methodology subjects to evaluate opportunities and limitations in a company's situation, both short-term and long-term have built up particular skills within a chosen breadth component, either business administration in practice or further studies.
3. Articulate a foundation of knowledge and skills that supports and facilitates lifelong learning and professional development.
4. Communicate effectively using oral, written and electronic tools both individually and in groups.
5. Demonstrate critical thinking, problem solving, and decision making skills using information technology tools and techniques.
6. Integrate business disciplines in order to develop perspectives of local and global business.
7. Understand and analyze the legal and ethical implications of business decisions.
8. Demonstrate effective leadership, entrepreneurship skills and individual and group dynamics.

ACCOUNTING SPECIALIZATION

Objectives

1. To prepare graduates with wide business knowledge
2. To prepare business graduates who can demonstrate knowledge in accounting
3. To prepare business graduates who are responsible citizens with the ability to demonstrate professional competence, social interaction, and SAUT ethical values in their accounting career.

Learning Outcomes

At the end of the BBA Programme, accounting majors will be able to:

1. Produce accounts for a variety of organizations, including sole traders, partnerships and companies.
2. Perform the major accounting tasks required for both financial accounting and management accounting.
3. Demonstrate an understanding of the role of accounting information within an organization.
4. Articulate the sources of tax law and apply them to practical situations.
5. Articulate the nature and purpose of auditing and assurance services.
6. Demonstrate knowledge of the regulatory framework for accountants.
7. Demonstrate awareness of the ethical issues facing the accounting profession.
8. Articulate an understanding of the conceptual basis for the current s system of accounting, and alternative systems.
9. Articulate the role of theory in informing the development of accounting practice

THE BANKING AND FINANCE SPECIALIZATION

Objectives

1. To prepare graduates with wide business knowledge
2. To prepare business graduates who can demonstrate knowledge in banking and finance
3. To prepare business graduates who are responsible citizens with the ability to demonstrate professional competence, social interaction, and SAUT ethical values in their accounting career.

Learning Outcomes

At the end of the BBA Programme, banking and finance majors will be able to:

1. Understand the contemporary business environment and the different types of business organizations
2. Recognize the economic, business, and accounting roles of commercial banks and other financial intermediaries.
3. Explain the basic principles of law which form the legal framework for business activities

PROCUREMENT SPECIALIZATION

Objectives

1. To prepare graduates with wide business knowledge
2. To prepare business graduates who can demonstrate knowledge in procurement and supply chain management
3. To prepare business graduates who are responsible citizens with the ability to demonstrate professional competence, social interaction, and SAUT ethical values in their accounting career.

Learning Outcomes

At the end of the BBA Programme, procurement majors will be able to:

1. Analyze and solve problems related to a firm's logistics and its supply chain.
2. Solve practical management problems by using scientific and proven methods.

3. Demonstrate physical, quantitative, financial and managerial control of goods and materials in a business entity.
4. Understand the underlying principles in sufficient depth so that students can further develop careers in diverse fields such as supply chain planning, project/program management, process management, inventory management, demand management, sourcing/procurement management, logistics management, quality management, etc

MARKETING SPECIALIZATION

Objectives

1. To prepare graduates with wide business knowledge
2. To prepare business graduates who can demonstrate knowledge in marketing issues
3. To prepare business graduates who are responsible citizens with the ability to demonstrate professional competence, social interaction, and SAUT ethical values in their accounting career.

Learning Outcomes

At the end of the BBA Programme, marketing majors will be able to:

1. To gain a detailed understanding of the major subfields of marketing: (Marketing Communications; Marketing Management; Marketing Research; Consumer Behavior)
2. To be able to apply marketing principles and knowledge to solve marketing problems and make business decisions.
3. define and apply the principles of customer service
4. To understand and be able to take advantage of career opportunities in marketing.

HUMAN RESOURCE MANAGEMENT SPECIALIZATION

Objectives

1. To prepare graduates with wide business knowledge
2. To prepare business graduates who can demonstrate knowledge in human resource management
3. To prepare business graduates who are responsible citizens with the ability to demonstrate professional competence, social interaction, and SAUT ethical values in their accounting career.

Learning Outcomes

At the end of the BBA Programme, human resource majors will be able to:

1. Gain technical human resource skills through subject specific studies
2. General success skills through employability skills studied
3. Gain a better understanding of human society and how to contribute to it through liberal education studies
4. Understand the most common human resource functions.
5. Apply human resource skills within the organization's functions and to the organization as a whole.

6. Understand and be able to take advantage of career opportunities in human resource.
7. Achieve the human resource designation and for a range of Human Resources Professional roles.

ENTRY REQUIREMENTS

- i)** Candidates must be holders of Advanced Certificate of Secondary Education Examination (A.C.S.E.E) with at least two principal passes in relevant subjects. They must have at least five (5) credit passes in the Certificate of Secondary Education Examination (C.S.E.E Ordinary level) including Mathematics and English. In addition, the applicant must have secured in the Advanced Certificate of Secondary Education Examination (A- Level) a total of five points or more in appropriate subjects at the same sitting. The points are based on the following scale: A=5, B=4, C =3, D=2, E=1, S=0.5, F=0; OR
- ii)** Candidates must hold qualifications equivalent to the above requirements from an institutional recognized by the university; OR
- iii)** Candidate must hold a relevant Diploma of at least second-class standing from an Institution recognized by the University; OR
- iv)** Candidate of mature age (25 years) who possess the certificate of Secondary Education Examination (C.S.E.E O' Level) with at least five passes and three credits in approved subject, which should include Mathematics and English, and have a minimum four years working experience in a relevant field may apply. Such candidates must be ready to take special aptitude test.

THE GRADING SYSTEM

The university provides clear criteria for pass or fail; this has been referenced in various university documents including the university prospectus, and in the examination. The examination procedures are well stipulated, clear and followed. The following grading system is followed by the university:

The Grading system of students at SAUT

Percentage	Grade	Grade Point	Designation
100-80	A	5	Distinction
79-70	B+	4	High Credit
69-60	B	3	Credit
59-50	C	2	Pass
49-35	D	1	Fail
34-0	E	0	Bad Fail

Source: University Records

Assessment is through the coursework (40%) and final examination (60%). Course work consists of assignments, class presentations, term papers, applied projects, case study and tests.

Classification in Honors

The BBA programme is classified as First Class Honors, Upper Second Honors, and Lower Second Honors. The following scale is followed for the classification. Course taken as “Extra” such as French shall not be considered when computing the classification but shall be recorded in the academic transcript.

The Classification system of the BBA Programme

Points	Classification	Grade
5.0-4.5	First Class	A
4.4-3.5	Upper Second	B+
3.4-2.6	Lower Second Class	B
2.5-2	Pass(Third Class)	C

PROGRAMME DURATION

This is the three (3) years programme. The maximum period a student can take is five (5) years. The academic year has a total of 36 weeks divided into two semesters. As by the university regulations, after 3 years studying, any student having any subject left undone is allowed to continue to study the subject and finish the programme in no more than 5 years. In rare cases, for example students with poor health condition (approved/certified by the doctor) are allowed to extend their time to finish the programme.

Generally, the department thinks this period to be standard and adequate for students to cover all required subject courses. Moreover, this is a standard time for completion of any degree in most universities in East Africa.

THE COURSE STRUCTURES/ CONTENTS

BACHELOR IN BUSINESS ADMINISTRATION YEAR 1

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
LG 111	Academic English I	Institutional	7	70	LG 121	Academic English II	Institutional	7	70
PH 111	Introduction to Philosophy	Institutional	7	70	MK 124	Marketing Principles and Administration	Core	7	70
PH 113	Social Ethics	Institutional	4	40	MT 123	Business Statistics	Core	7	70
MT 112	Business Mathematics	Core	7	70	AC 126	Financial Accounting I	Core	7	70
AC 116	Financial Accounting	Core	11	110	EC 124	Introduction to Macroeconomic	Core	7	70

	I					s			
EC 114	Introduction to Microeconomics	Core	7	70	SC 126	Principles of Materials Management	Core	7	70
CS 111	Introduction to Computer	Core	4	40	HR 121	Principles of Human Resources and Management	Core	7	70
GM 118	Principles of Management and administration I	Core	7	70	LW 122	Commercial Law II	Core	7	270
LW 111	Commercial Law I	Core	7	70	PH 122	Critical Thinking	Institutional	4	40
	Total		61	610		Total		60	600

YEAR 2

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
MT 211	Quantitative Method I	Core	7	70	MT 222	Quantitative Method II	Core	7	70
RM 214	Research Methods	Core	7	70	AC 223	Basic Management Accounting	Core	7	70
FI 211	Financial Management I	Core	7	70	FI 221	Financial Management II	Core	7	70
AC 213	Cost Accounting	Core	7	70	REL 221	Comparative Religion	Institutional	4	40
LG 211	Basic French I	Institutional	4	40	LG 221	Academic English	Institutional	4	40
LG 211	Academic English	Institutional	7	70	LG 221	Basic French II	Institutional	4	40
	Total		39	390		Total		33	330

SPECIALISATION

Accounting

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
AC 216	Financial Reporting I	Core	7	70	AC 226	Financial Reporting II	Core	11	110
AC	Taxation I	Core	7	70	AC	Taxation II	Core	11	110

215					227				
AC 225	Auditing Theory and Practice	Core	7	70	AC 228	Government Accounting	Core	7	70
	Total		21	210				29	290

Banking

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
LW 213	Banking Law and Practice	Core	7	70	FI 226	Marketing of Financial Services	Core	7	70
FI 216	Money and Banking	Core	7	70	FI 222	Financial Institutions and Markets	Core	7	70
AC 216	Financial Reporting I	Core	7	70	FI 225	Commercial and Investment Banking	Core	7	70
					FI 227	Financial Statement and Services	Core	7	70
	Total		21	210				28	280

Marketing

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
MK 215	Marketing Management	Core	7	70	HR 225	Organizational Behaviour	Core	7	70
GM 211	Production and Operation Management	Core	7	70	GM 225	Introduction to Industrial Psychology	Core	7	70
MK 218	Industrial Marketing	Core	7	70	MK 227	Introduction to Marketing of Services	Core	7	70
					MK 226	Marketing Research and Information Systems	Core	7	70
	Total		21	210				28	280

Procurement and Logistics

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
SC 211	Physical Distribution and Warehouse Management	Core	11	110	GM 221	Production and Operation Management	Core	11	110
SC 212	Procurement Practice and Techniques	Core	11	110	SC 222	Auditing and Assurance for Procurement and Supplies Function	Core	15	150
Total			22	220				26	260

Human Resource Management

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
HR 215	Human Resource Management I	Core	7	70	HR 225	Organizational Behaviour	Core	11	110
GM 211	Strategic Management	Core	7	70	GM 223	International Business	Core	15	150
GM 212	Business and Society	Core	7	70					
Total			21	210				26	260

YEAR 3

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
GM 313	Entrepreneurship and Small Business Management	Core	11	110	AC 322	Business Data Processing	Core	7	70
SC 312	Information Systems and Business Data Processing	Core	11	110	MG 323	Business and Strategic Policy	Core	4	40
					FI 321	Project Appraisal	Core	7	70
					RM 399	Research Paper	Core	7	70
					CE 398	Comprehensive Examination	Core	4	40
	Total		22	220				29	290

SPECIALISATION

Accounting

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
AC 314	Advanced Accounting I	Core	15	150	AC 324	Advanced Accounting II	Core	7	70

AC 315	Auditing and Investigation I	Core	11	110	AC 325	Advanced Auditing and Assurance Services	Core	7	70
AC 316	Management Accounting I	Core	11	110	AC 326	Management Accounting II	Core	7	70
					FI 322	International Finance	Core	7	70
	Total		37	370		Total		28	280

Banking and Finance

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
FI 314	Credit Analysis and Commercial Lending	Core	11	110	FI 322	International Finance	Core	11	3
FI 315	International Banking Management	Core	15	150	FI 324	Investment and Portfolio Management	Core	11	3
FI 316	IT Banking Management	Core	11	110	FI 325	Micro Finance	Core	7	2
	Total		37	370				29	290

Marketing

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
MK 315	International Marketing	Core	15	150	GM 326	Principles of Management and Administration II	Core	11	110
MK 325	Consumer Behaviour	Core	11	110	MK 324	Sales Management	Core	11	110

GM 311	Case Study Analysis and Business Consulting Skills	Core	11	110	GM 323	Strategic Management and Policy	Core	7	70
	Total		33	330				29	290

Procurement and Logistics

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
SC 311	Public Procurement	Core	7	70	SC 321	Global Sourcing and Procurement	Core	11	110
SC 313	Inventory Management and Control	Core	11	110	SC 322	Procurement Contact Management	Core	11	110
SC 314	Transport and Logistics Management	Core	7	70	GM 321	Case Study Analysis and Business Consulting Skills	Core	7	70
SC 315	Advanced Procurement Practice and Techniques	Core	11	110					
	Total		36	360				29	290

Human Resource

First semester					Second semester				
Code	Title	Status	Credits	Hours	Code	Title	Status	Credits	Hours
HR 314	Human Resource Management II	Core	19	190	GM 326	Principles of Management and Administration II	Core	7	70
HR 315	Performance Management	Core	19	190	LW 322	Labour Law	Core	7	70

	nt								
					GM 321	Case Study Analysis and Business Consulting Skills	Core	7	70
					SLW 323	Administrati on Law	Core	7	70
	Total		38	380				28	280

COURSE OUTLINES

FIRST YEAR

FIRST SEMESTER

COURSE CODE: LG 111

COURSE NAME: ACADEMIC ENGLISH I

Course Description

This course aims at imparting knowledge on the key skills needed in the realm of university academic life. It further aims at offering training on how best to communicate within the desired objective through any media of choice.

Course Purpose:

This course aims at imparting both academic and business communication skills, Term papers, short essays, oral presentations and examination essays make an integral part of academic life

On the other hand, the course prepares the students for different communicative tasks within the modern business world, where effective communication is as important as the business goals. Memos, reports, speeches, collection letters, sales letters, minutes of meetings, advertisement messages make a vital part of any modern business. This makes it imperative that anyone expecting to run any business successfully must learn the necessary skills that would enable him or her communicate effectively.

Course objectives

The course strives to:-

- To equip students with effective listening, speaking, reading and writing skills
- Train students to use the library/learning resource center appropriately there by equipping them with reference and citation skills.

- To provide students with an understanding of the need for effective communication in the business world.
- To equip the students with essential business communication skills.

LEARNING OUTCOMES

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

- State good listening, reading, writing and speaking skills.
- Demonstrate good communication skills through written essays and class oral presentation.
- Explain the relationship between verbal and nonverbal communication in business.
- Demonstrate competent mastery of business English and its use in business communication.
- Show competency in using business English skills and techniques professionally.
- Show capacity to respond to communication demands of the competitive business environment.

COURSE CONTENT

MODULE ONE: BUSINESS COMMUNICATION SKILLS

1. Introduction to business communication
 - 1.1 What is communication?
 - 1.2 What is business communication?
 - 1.3 Effective business communication
 - 1.4 Effective business communication skills
 - 1.5 Basic skills in business communication
2. The key elements in the communication process
 - 2.1 The key roles of the elements
 - Semantic
 - Physical/mechanical
 - Organizational
 - Socio-psychological
 - 2.2 Media of communication: types, merits and demerits
- 3.0 Justification for business communication
 - 3.1 Relationship between communication and management
 - 3.2 Benefits of effective communication in management/career
4. Non-verbal and visual communication techniques
 - 4.1 Types of non-verbal communication
 - Body language as communication
 - Paralanguage(speaking speed, pitch, pause, word stress)
 - 4.2 How appearance communicates
 - 4.3 How silence, time and space communicate

MODULE TWO: ACADEMIC COMMUNICATION

5. Critical reading and listening
 - 5.1 Types of reading and reading strategies
 - 5.2 Types of listening and effective listening skills

- 5.3 Common reading and/or listening problems
- 6. Note-making and not taking
 - 6.1 Techniques for note-making and note-taking
 - 6.2 Characteristics of good notes
 - 6.3 Follow-up strategies after note-taking or note-making
 - 6.4 Summary/precis writing (meaning, features and guidelines)
- 7. Essay Writing:
 - 7.1 Stages of writing process (Prewriting, arrangement and drafting / revision (editing))
 - 7.2 Classification and purposes of essay writing
 - 7.3 Parts of an essay
 - 7.4 Paragraphing (composing of good paragraphs)
- 8. Academic paper writing (report/term and research paper)
 - 8.1 Selecting a research/term paper topic
 - 8.2 Grouping ideas
 - 8.3 Making a formal outline (table of contents)
 - 8.4 Organizing a report
 - 8.5 Citation and presentation of reference in a text
 - 8.6 Bibliography: the APA documentation style
 - 8.7 Plagiarism
- 9. Oral Presentation
 - 9.1 Preparing for presentation
 - 9.2 Methods of presentation (memorized, Extemporaneous and Reading speech)
 - 9.3 Presentation process (voice projection, eye contact and non-verbal communication)
 - 9.4 Ethos / credibility.

REQUIRED READINGS:

1. FARRELL, T.J. AND FARRELL, M., M. (1994), *Public Skills for Success*, Chicago, Mirror Press.
2. HILDERBRANDT, H.W. AND MURPHY, H.A. (1998) *Effective Business Communication* 5th Edition, New York McGraw Hill Book Company
3. JADERSTROM, S, and MILLER, J. (2003), *Business English at Work*, Columbus, Mc Graw-Hills Book Company/Glencoe
4. LANGAN, J. (1995) *English Skills with Readings* 3rd edition, New York, Mc Graw-Hill Inc.
5. LARK, R.B. (1982) *Effective English for Business Communication*, Toronto, Publishing Ltd.,
6. LLITTELI D. *Building English Skills*, Dallas, McDougal Littell and Company
7. MAHUNDU, C.M. (1999), *A Manual on Communication Skills: Towards improving Communication Skills in English Language*, Ndanda Benedictine
8. MURPHY, R (1997) *GRAMMAR in Use. A self-study Reference and Practice*, Cambridge University Press.
9. NELSON, P.F/ and PEARSON, J.C. (1997), *An Introduction to Human Communication* 7th edition, Boston, Mc Graw Hill Book Company

10. TAYLOR,S (1998) *Modal Business Letters and other Business Documents* 5th edition, London Financial Times Professional Ltd.,
11. TAYLOR,S (1999), *Communication for Business Today* 5th edition, London, Prentice Hall
12. TIMM,PR and BIENVEM S.(2002), *Business Communication*, New York Upper Saddle River
13. THILL, JV and BOVEE,CL (1998), *Business Communication Today* 5th edition, London Prentice Hall.

RECOMMENDED READINGS

1. Barnes R. (1992) *Successful Study for A Degree*, Routledge, London and New York.
2. Christ H.I. et al (1987) *Health Handbook of English*, (5th Edition).Dc Health and Company,USA
3. Fowler H.R, (1980) *The Little, Brown Handbook*; Little, Brown &Company (Canada) Ltd.
4. Littell MC (1985) *Building English Skills*; Mc Dougal, Littell& Company, Evanston Evanston, Illinois n, Illinois
5. Crystal D.(1995) *The Cambridge Encyclopedia of the English language* Cambridge University Press, Cambridge
6. Farrell T.J&Farrell M.M (1994) *Public Speaking Skills for Success*, Mirror Press, Chicago.
7. Forlini G. (1987) *Grammar and Composition* (3rd ed,) Prentice-Hall inc. New York
8. Grenbaum S. and Quirk R.(1990) *A Student's Grammar of English language*, Pearson Education PTE, Ltd
9. Hilderbrandt H.W &Murphy H.A (1988) *Effective Business Communication* (5th edition) Mc Graw Hill Book Company, New York.
10. Kadeghe M (1997) *Communication Skills : Theory and Practice* ,Ahmadiyya Printing Press, Dar es salaam
11. Langan J.(1995). *English Skills with Readings* , (3rd edition)McGraw Hill. Inc New York
12. Lark R.B.B (1982). *Effective English for Business Communication*, Gage Publishing Ltd, Toronto.
13. Mahundu C.M (1999). *A Manual on Communication Skills –Toward Improving Communication Skills in English Language*, Benedictine, Ndanda Tanzania.
14. Mwangi A.K (1976). *Mastering 40 English Structures*, TPH DSM
15. Nelson P.E and J.C Pearson (1997). *An Introduction to Human Communication* (7th edition) Mc Graw Hill, Boston
16. Swan M.(1984). *Basic English Usage*, OUP ,New York.
17. Taylor S.(1998) *Modal Business Letters and Other Business Documents*,(5th edition), Financial Times, Professional Ltd London
18. Thomas A.J& A.V. Martinet (1986) **A Practical English Grammar**, OUP, Oxford.

COURSE CODE: PH 111

COURSE NAME: INTRODUCTION TO PHILOSOPHY

Course Description

The course is about the basic philosophical aspects, the general history of ideas and meaningful arguments. This will enable students to articulate in their views of issues.

Objectives

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

- Value philosophy and help them develop a philosophical outlook on issues about man, the world and God.
- Analyze and Compare various beliefs and views
- Respond positively to a method of articulating their African heritage of thought
- Apply the spirit of tolerance on opposing point of view
- Describe and apply the art of personal reflection that leads one to find meaning in life.

LEARNING OUTCOMES

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

- Gain knowledge and understanding of a range of philosophical topics and associated literatures.
- An ability to engage critically with philosophical views and arguments;
- An ability to express yourself on philosophical matters in a clear and well-organized way.
- Become acquainted with basic intellectual virtues such as respect for evidence and argument, preparedness to be self-critical, fairness in assessing the positions of those with differing views
- Intelligently discuss important philosophical problems and theories.
- Describe key developments in the history of philosophy.
- Make reasoned decisions about ethical issues.

COURSE CONTENTS:

1. Relevance and Functions of philosophy
 - 1.1 General relevancy
 - 1.2 Personal relevancy.
2. Origin of philosophy
 - 2.1 The word philosophy
 - 2.2 The Meaning of Philosophy
3. Classification of philosophy
4. Doing Philosophy.
 - 4.1 Characteristics of a Philosopher.

- 4.2 Preliminary matters required for philosophizing
- 4.3 The object of philosophy
- 5. Philosophy and other sciences.
 - 5.1 Relationship between philosophy and empirical science
 - 5.2 Science and philosophy, some misconception
 - 5.3 Relationship between philosophy and theology
 - 5.4 The rise of Scholasticism and its influence in philosophy
 - 5.5 Philosophy and theology during scholasticism
 - 5.6 Wrangles between faith and reason
 - 5.7 Differences between philosophy and theology
- 6. Problems of philosophy
 - 6.1 The world
 - 6.1.1.1 Ancient philosophers views: Thales, Anaximander, Anaximenes, The
 - 6.1.1.2 Pythagorean school, Heraclitus, Perminides
 - 6.1.1.3 Christian philosophers St. Augustine of Hippo, St. Thomas Aquinas
 - 6.1.1.4 The world in today's philosophy: The scientific view, the philosophical view.
 - 6.2 Evolution of Man: the paleontological & philosophical interpretation the data
 - 6.3 God - Atheism
 - 6.3.1 Philosophical reflection on the Question of evil
 - 6.3.2 Evil and human freedom
 - 6.3.3 The proof of God's existence by theist philosophers: St. Anselm, St. Thomas Aquinas.
- 7. Survey of the Historical development of philosophy.
 - 7.1 First school of philosophy: Pre-Socratic philosophers, Sophism
 - 7.2 The classical period/classical philosophers: Socrates, Plato and Aristotle
- 8. Philosophical Schools of thought
 - 8.1 Rationalism (Rene Descarte)
 - 8.2 Skepticism (David Hum)
 - 8.3 Utilitarianism (John Stuart Mill)
 - 8.4 Materialism (Karl-Max)
 - 8.5 Existentialism (Soren Kierkegaard)
 - 8.6 Pragmatism (William James)
 - 8.7 Philosophy of feminism (Simon de Bouvoir)
 - 8.8 The philosophy and life of St. Augustine
 - 8.9 The African Philosophy

REQUIRED READINGS

1. Douglas J. Soccio. (2001). *Archetypes of Wisdom 'An introduction to Philosophy* 4th ed. Wadsworth, USA
2. Robert. M & Hugh. R (eds) (2000). *Philosophies of History*. Blackwell Publishers
3. Steven . M.C (ed) (1999). *Classics of Western Philosophy* 4th ed. Hackett Publishing .Com

RECOMMENDED READINGS

4. Chukwudi Eze (ed) (2004). *African Philosophy*. Blackwell Publishing Company

5. Lee. MB (ed) (2004). *African Philosophy*. Oxford University Press.

COURSE CODE: PH 113

COURSE NAME: SOCIAL ETHICS

Course Description

The course deals with a human person and his behavior in the society. It touches aspects of business, work, family and commitment to the society. A principled life and consciousness of ethical concerns is a foundation of this course.

Purpose

To understand the nature and genesis of social moral problems

Objectives:

- 1.0 To enable students understand the nature and genesis of social moral problems in order to make appropriate and meaningful responses to them in light of divinely inspired principles.
- 2.0 To enable students be equipped with mental tools to make rational sense of ethical concerns in both personal ,business and social spheres
- 3.0 To enable students know how social reality manifests itself in the family,in business, in the association of work, in private property, in the state and community of nations.

Learning Outcomes

After completion of the course, students will be able:

- i. To understand the key concepts and theories of social and business ethics and their role in social and business life
- ii. To demonstrate the current social and business challenges and provide possible best solutions
- iii. To demonstrate fundamental human values in social and business undertaking
- iv. To apply ethical responsibilities concepts in social and business administration

COURSE CONTENTS

PART I: THE HUMAN PERSON IN SOCIETY IN GENERAL:

1.0 INTRODUCTION

- 1.1 Meaning of Ethics and Social Ethics
- 1.2 Importance of Social Ethics
- 1.3 Social, Economic and Political Questions and Moral Law
- 1.4 Environmental issues

2.0 HUMAN PERSON:

- 2.1 Meaning of man and man's behavior in relation to society,
- 2.2 The significance of man's dignity and his conduct,
- 2.3 Freedom of man and social reality.

3.0 SOCIETY: Anthropological foundation of human society

- 3.1 Origin and nature of human society,

- 3.2 Aim and function of society: the common good,
- 3.3 Social reality,
- 3.4 Natural and conventional society,
- 3.5 Differences between society and community,
- 3.6 Difference between community and association
- 4.0 AUTHORITY AND OBEDIENCE IN SOCIAL CONTEXT:
 - 4.1 Authority: Origin and meaning of authority, authority and essential property of any society, Exercise of authority in community and society.
 - 4.2 Obedience: Philosophical theories of obedience, Need and value of obedience in society.
 - 4.3 Manful practice of obedience.
- 5.0 SOME PRINCIPLES OF SOCIAL ORDER:
 - 5.1 Fundamental Principles, of Social Order, Principle of Unity in social life, Principle of Solidarity, Principle of Subsidiarity.
 - 5.2 Right and Justice: Notions of right, Natural Law, Types of Justice, Justice and Equity, Social Justice.
- 6.0 LIFE AND HEALTH:
 - 6.1 Definition of Life and Health: Humanity's Stewardship in the Preservation of: Life, Health, Safety.
 - 6.2 Problems of abortion and human experimentation: Anti-life attitude (culture of death vs culture of life).
 - 6.3 The AIDS Crisis
 - 6.4 Marriage and Family: Notion and types of marriage, Stability or divorce, Nature and functions of family, Parental duties and right, Responsible parenthood and birth control, The problem of population explosion.

PART II: THE HUMAN BEING IN SOCIO-ECONOMIC SOCIETY:

1.0 WORK

- 1.1 Transcendental character of work, Work and its ethical norms, History of work, Duty and right of work and just recompense, Morality of strikes and the closed shop, Worker's organizations.

2.0 PROPERTY

- 2.1 Meaning, basis and end of private property: Stewardship of life, Legitimacy and Limits of right to Property (Special attention to be paid to contracts),
- 2.2 Theories with regards to the right to property and their evaluations, Violation of property right, Private ownership and distribution of wealth.

PART III: HUMAN PERSON IN POLITICAL SOCIETY:

1.0 THE STATE:

- Theories on nature and origin of state, Purpose and structure of state, Constitution of state.

2.0 THE FORM OF GOVERNMENT:

- Origin, types of authority.

3.0 THE FUNCTIONS AND DUTIES OF GOVERNMENT:

Promotion of peace and national defence, Limitation of sovereignty, Duties of citizens, Resistance to civil government.

4.0 THE COMMUNITY OF NATIONS:

Origins of community of nations, Rise and characteristics of international laws, international community and quest for international peace, Ethics of nuclear war.

5.0 Ethics in Business

- 5.1 Business ethics and relevance
- 5.2 Basic Ethics questions
- 5.3 Level of Action for business ethics
- 5.4 Instruments of ethical responsibility in business
- 5.5 Agents of ethical responsibilities in business administration

REQUIRED READINGS

1. Finns John. (2003). *Fundamentals of Ethics*. Washington D.C. Georgetown University Press).
2. *Pontifical Council for Justice and Peace, Compendium of the Social Doctrine of the Church* (Vatican City. Libreria Editrice Vaticana: (2004)
3. *Pontifical Council for Justice and Peace: Work as Key to the Social Questions* (Vatican City: Libreria Editrice Vaticana). (2002)
4. Elaine Sternberg(2004) ,*Just Business Ethics in Action, 2nd Ed, Oxford University Press*

RECOMMENDED READINGS

1. Hoseah Edward G. (1999). *Essays on Combating Corruption in Tanzania* (Dar es Salaam)
2. Thiroux Jacques. (2005). *Ethics, Theory and Practice*. Prentice Hall Inc.
3. Naughton Michael. (2005). *The call to Justice*. Vatican City
4. Stuechelberger Christoph (2002). *Global Trade Ethics* (Geneva World Council of Churches)
5. Krasma Beth. (2005). *Thinking Ethics: How Ethical Values and Standards are changing* (Gebeva: Profile Books)..

CODE: M T112

COURSE NAME: BUSINESS MATHEMATICS

Course Description

The course reviews basic mathematical functions. It includes differentiation, integration and mathematics of finance.

Purpose

To introduce to the students the basic mathematical concepts, methodologies and applications used in solving business problems and formulating forecasting models.

Objectives

Students will be able to understand mathematical techniques which are relevant in dealing with accounting and business environment's challenges.

Learning Outcomes

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

- Interpret graphs of economic functions;
- Construct such graphs for specific classes of mathematical functions, using differential calculus when required;
- Construct, analyze and interpret simple mathematical models of problems in economics and business using these classes of mathematical functions;
- Use differential calculus to pose, solve and interpret optimization problems in economics, business and the social sciences;
- Interpret and apply the derivative of economic functions (marginal functions);
- Apply and interpret the compound interest formula in situations involving the changing value of money over time (interest payments, discounting and investment appraisal).

COURSE CONTENTS

1.0 REVIEW OF BASIC MATHEMATICS

Fractions, decimals, percentages, elementary Algebra, roots and powers, equations, inequalities, coordinates, graphs, Logarithm

2.0 MATHEMATICS RELATED TO BUSINESS

2.1 Functions (Simple, Quadratic, Cubic, Higher degree, Exponential, Logarithm etc)

2.2 Simple linear equation

2.3 Quadratic equations

2.4 Simultaneous equations

3.0 DIFFERENTIATION

3.1 Meaning

3.2 Differentiating from the first principles

3.3 Basic rules in differentiation.

3.4 Application:

3.4.1 Finding gradients to a curve and equations of tangents

3.4.2 Finding stationary values (Maximization minimization and points of inflexion)

3.4.3 Marginal functions concept (Cost, Revenue, Profit)

3.4.4 Break even point

3.4.5 Partial derivatives in Business and economic.

4.0 INTEGRATION

4.1 Meaning;

4.1.1 As the reverse of differentiation

4.1.2 As summation and the concept of area

- 4.2 Basic rules in integration
- 4.3 Calculation of area
- 4.4 Application: marginal concept, area in relation to economic functions.
- 5.0 MATHEMATICS OF FINANCE**
 - 5.1 Simple and compound interest
 - 5.2 Discounting and present values
 - 5.3 Depreciation and capitalized costs
 - 5.4 Annuities
 - 5.5 Present value of annuity
 - 5.6 Amortization and sinking funds
- 6.0 MATRICES**
 - 6.1 Meaning
 - 6.2 Addition, Subtraction and multiplication of matrices.
 - 6.3 Transpose
 - 6.4 Determinants
 - 6.5 Inversion of matrices.
 - 6.6 Use of matrices in solving simultaneous Linear equations using;
 - 6.6.1 Cramer's Rule method
 - 6.6.2 Inverse Rule method
 - 6.6.3 Gauss-Jordan Elimination method
 - 6.7 Leontief input-output analysis

REQUIRED READINGS:

1. Barnet, Raymond, Ziegler, Michael, Byleen, Karl, (2004). *College Mathematics for Business, Economics, Life science and social services* 10th Edition: Prentice Hall.
2. S.P.Gupta (2003). *Statistical methods*. Sultan Chand and Sons
3. Miller, Charles, Salzman, Stanley, Clendenin, Galy, (2005). *Business Mathematics*, (10th Edition): Addison Wesley.
4. Aczel, Amir D. Jayavel Sounder Pandian, (2006). *Complete Business Statistics* (6th Edition): Tata McGraw Hill.

RECOMMENDED READINGS:

1. Anderson Sweeney Williams. (2004) *Statistics for Business and Economics*: Thomson
2. Kinds Father, Williams Parish & Alton W. (2003). *Business Mathematics*: Prentice Hall.
3. Carman Robert, (2000) *Mathematics for Careers*: Prentice Hall
4. Francis, A. (2006). *Business Mathematics and Statistics*. 10th Edition: Great Britain.
5. Sullivan Mizrah, (2004). *Mathematics and applied approach*, 8th Edition

COURSE CODE: QM 114

COURSE NAME: BUSINESS MATHEMATICS

Course Description

The course reviews basic mathematical functions. It includes differentiation, integration and mathematics of finance.

Purpose

To introduce to the students the basic mathematical concepts, methodologies and applications used in solving business problems and formulating forecasting models.

Objectives

Students will be able to understand mathematical techniques which are relevant in dealing with accounting and business environment's challenges.

Learning Outcomes

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

- Interpret graphs of economic functions;
- Construct such graphs for specific classes of mathematical functions, using differential calculus when required;
- Construct, analyze and interpret simple mathematical models of problems in economics and business using these classes of mathematical functions;
- Use differential calculus to pose, solve and interpret optimization problems in economics, business and the social sciences;
- Interpret and apply the derivative of economic functions (marginal functions);
- Apply and interpret the compound interest formula in situations involving the changing value of money over time (interest payments, discounting and investment appraisal).

COURSE CONTENTS

7.0 REVIEW OF BASIC MATHEMATICS

Fractions, decimals, percentages, elementary Algebra, roots and powers, equations, inequalities, coordinates, graphs, Logarithm

8.0 MATHEMATICS RELATED TO BUSINESS

8.1 Functions (Simple, Quadratic, Cubic, Higher degree, Exponential, Logarithm etc)

8.2 Simple linear equation

8.3 Quadratic equations

8.4 Simultaneous equations

9.0 DIFFERENTIATION

9.1 Meaning

9.2 Differentiating from the first principles

9.3 Basic rules in differentiation.

9.4 Application:

9.4.1 Finding gradients to a curve and equations of tangents

9.4.2 Finding stationary values (Maximization minimization and points of inflexion)

9.4.3 Marginal functions concept (Cost, Revenue, Profit)

9.4.4 Break even point

9.4.5 Partial derivatives in Business and economic.

10.0 INTEGRATION

10.1 Meaning;

10.1.1 As the reverse of differentiation

10.1.2 As summation and the concept of area

10.2 Basic rules in integration

10.3 Calculation of area

10.4 Application: marginal concept, area in relation to economic functions.

11.0 MATHEMATICS OF FINANCE

11.1 Simple and compound interest

11.2 Discounting and present values

11.3 Depreciation and capitalized costs

11.4 Annuities

11.5 Present value of annuity

11.6 Amortization and sinking funds

12.0 MATRICES

12.1 Meaning

12.2 Addition, Subtraction and multiplication of matrices.

12.3 Transpose

12.4 Determinants

12.5 Inversion of matrices.

12.6 Use of matrices in solving simultaneous Linear equations using;

12.6.1 Cramer's Rule method

12.6.2 Inverse Rule method

12.6.3 Gauss-Jordan Elimination method

12.7 Leontief input-output analysis

REQUIRED READINGS:

6. Barnett, Raymond, Ziegler, Michael, Byleen, Karl, (2004). *College Mathematics for Business, Economics, Life science and social services* 10th Edition: Prentice Hall.
7. S.P.Gupta (2003). *Statistical methods*. Sultan Chand and Sons
8. Miller, Charles, Salzman, Stanley, Clendenin, Galy, (2005). *Business Mathematics*, (10th Edition): Addison Wesley.
9. Aczel, Amir D. Jayavel Sounder Pandian, (2006). *Complete Business Statistics* (6th Edition): Tata McGraw Hill.

RECOMMENDED READINGS:

10. Anderson Sweeney Williams. (2004) *Statistics for Business and Economics*: Thomson
11. Kinds Father, Williams Parish & Alton W. (2003). *Business Mathematics*: Prentice Hall.
12. Carman Robert, (2000) *Mathematics for Careers*: Prentice Hall
13. Francis, A. (2006). *Business Mathematics and Statistics*. 10th Edition: Great Britain.
14. Sullivan Mizrah, (2004). *Mathematics and applied approach*, 8th Edition

COURSE CODE: LW 111

COURSE NAME: COMMERCIAL LAW

Course Description

The course introduces to students basic principles of business law. It includes the law of contract, sales of goods, hire purchase and bankruptcy.

Purpose:

- a) To lay the foundation for and provide for deeper understanding of the business legal system and to develop awareness of problem areas in which persons/institutions should seek professional legal advice.
- b) To provide a deeper analysis and understanding of the legal systems as they relate to business operations.

Objectives:

To enable the students

- a) Understand how the legal systems in Tanzania and other countries regulate the operations of business.
- b) Understand the legal aspects of business operations and the importance of business law in carrying out various business transactions.
- c) Be enlightened about legal aspects and how they affect the methods of conducting business.

Learning Outcomes

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

- i. Apply legal principles of laws to solve business situations
- ii. Explain how business contracts are formed and performed
- iii. Explain remedies to either partying case of any breach
- iv. Distinguish various ways of affecting payments and risk involved

COURSE CONTENTS:

1.0 General introduction

- 1.1 Concept of law
- 1.2 Nature and purpose of law
- 1.3 Division of law
- 1.4 Court system in East Africa

2.0 The Law of Contract

- 2.1 Nature of contracts
- 2.2 Formation of contract
- 2.3 Elements of a legally binding contract
- 2.4 Terms of contracts
- 2.5 Types of contracts
- 2.6 Privity of contract
- 2.7 Discharge of contract
- 2.8 Remedies for breach of contract

3.0 The law of Agency

- 3.1 Nature and purpose of agency relationship
- 3.2 Formation of agency relationship
- 3.3 Different types of agents

- 3.4 Duties and obligations of the parties to an agency relationship
- 3.5 Unnamed and undisclosed principals
- 3.6 Termination of agency relationship
- 3.0 Contracts of bailment and lien**
 - 3.1 Formation of bailment
 - 3.2 Types of bailment
 - 3.3 Duties and obligations of the parties
 - 3.4 Termination of bailment
 - 3.5 The nature of lien
 - 3.6 Types of lien
 - 3.7 Limitations of rights to lien
- 4.0 Contracts of guarantee and indemnity**
 - 4.1 Nature of guarantee
 - 4.2 Parties to guarantee
 - 4.3 Types of guarantors
 - 4.4 Avoidance of guarantee
 - 4.5 Discharge of guarantee
 - 4.6 Nature of indemnity
 - 4.7 Parties to the contract of indemnity
 - 4.8 Discharge of indemnity
 - 4.9 Differences between guarantee and indemnity
- 5.0 Contract of carriage of goods**
 - 5.1 Nature of the contract
 - 5.2 Types of carriers
 - 5.3 Duties of carriers
 - 5.4 Discharge of the relationship
- 6.0 Contract of sale of goods**
 - 6.1 Nature of sale of goods agreement
 - 6.2 Formation of sale of goods agreement
 - 6.3 Terms of sale of goods agreement
 - 6.4 Rules as to transfer of property in goods
 - 6.5 Unpaid seller and his rights
 - 6.6 Breach of sale of goods agreement
- 7.0 Hire purchase agreement**
 - 7.1 Nature of hire purchase agreement
 - 7.2 Different between contract of hire purchase and sale of goods contract
 - 7.3 Rights and obligations of the parties
 - 7.4 Discharge of the parties.

REQUIRED READINGS

- 0.0 August, F. (2004). *International Business Law*. 4th Ed. Prentice Hall: Sweet and Maxwell.
- 1.0 Binamungu, S. (2001). *Business Law: Students Manual*. Dar es Salaam: NBAA
- 2.0 Elliott, C and Quinn, F. (2005). *Contract Law*. 15th Ed. Pearson Longman.
- 3.0 Keenan, D. (2006). *Law for Businesses*. 13th Ed. London: Pearson Longman.
- 4.0 Keenan, D. (2005). *Company Law*. 15th Ed. London: Pearson Longman.

- 5.0 Saunders, A and Cornet, M. (2004). *Financial markets and Institutions: A Modern Perspective*. 2nd Ed Bolton: McGraw-Hill.
- 6.0 Nditti, N. N. N. (2004). *General Principles of Contract Law in East Africa*. Dar es Salaam: DUP.

RECOMMENDED READINGS:

- 1.0 The Bills of Exchange Act, Cap 215
- 2.0 The Business Names (Registration) Act, cap. 213
- 3.0 The Business Registrations and Licensing Act, 2003
- 4.0 The Capital Markets and Securities Act, 1984.
- 5.0 The Copyrights and Neighbouring Act, 1999
- 6.0 The Companies Act, 2002
- 7.0 The Cheques Act, 1967
- 8.0 The Insurance Act, 1996
- 9.0 The Law of Contract Act, 1961

COURSE CODE: EC 114

COURSE NAME: INTRODUCTION TO MICROECONOMICS

Course Description:

This course is about the basic principles of microeconomics. Topics in this course include demand, supply, and elasticity and consumer behavior.

Purpose:

To introduce to the students the economics basis at the lower units of organization, i.e, the firm and the household or consumer.

Objectives:

Enable students to understand the elementary notions of economic optimization, theories of demand, supply and the notion of market equilibrium in individual markets.

Learning Outcomes

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

- a) To apply, analyze and interpret the theories, principles, concepts and models of microeconomics in relation to the business environment in the economy.
- b) To apply the knowledge to solve current economic problems affecting the business entities.
- c) Identify principles and characteristics of demand and supply
- d) Describe theories of consumer behavior
- e) Analyze theories of market structures and show the environment for applicability

COURSE CONTENTS:

1.0 INTRODUCTION TO MICROECONOMICS

- 1.1 Meaning, Uses, its difference from Macroeconomics
 - 1.1.1 The basic principle of economics:

- 1.1.2 An economic problem
- 1.1.3 Unlimited wants
- 1.1.4 Scarcity and/or limited resources
- 1.1.5 Choice and decision making
- 1.1.6 Production Possibility Frontier (PPF)
- 1.2 Theory and Reality
 - 1.2.1 what is a good theory
 - 1.2.2 how does it relate to reality
 - 1.2.3 examples of theories
 - 1.2.4 price theory and income theory
 - 1.2.5 the uses of price and income theory
- 1.3 Economic models
 - 1.3.1 the meaning
 - 1.3.2 different forms of models
- 2.0 **UNDERSTANDING INDIVIDUAL MARKET: DEMAND AND SUPPLY**
 - 2.1 Determinants of Demand
 - 2.2 Determinants of Supply
 - 2.3 The slope of the demand curve
 - 2.4 The slope of the supply curve
 - 2.5 The market demand and market supply
 - 2.5.1 surpluses and shortages
 - 2.5.2 market equilibrium (price and output)
 - 2.5.3 price ceiling vs price floor
 - 2.6 Demand and Supply: Elasticities and Applications
 - 2.6.1 Price elasticity of demand
 - 2.6.2 Determinants of price elasticity of demand
 - 2.6.3 Some practical applications
 - 2.6.4 Price elasticity of supply
 - 2.6.5 Point elasticity
 - 2.6.6 Cross and income elasticity of demand
 - 2.6.7 Elasticity of supply
 - 2.7 The theory of consumer Behaviour
 - 2.7.1 The budget constraints
 - 2.7.2 Consumer equilibrium
 - 2.7.3 Changes in Income
 - 2.7.4 Changes in Prices
 - 2.8 Theory of Production and the Firm
 - 2.8.1 Objectives of Production
 - 2.8.2 Factors of Production
 - 2.8.3 Production functions
 - 2.8.4 Cost curves
 - 2.8.5 Supply curves
- 3.0 **THEORY OF MARKET STRUCTURES**
 - 3.1 Pure/Perfect Competition
 - 3.1.1 Price and output Determination in the short run
 - 3.1.2 Price and output determination with calculus

- 3.1.3 Profit maximization in the long run
- 3.2 Monopoly
 - 3.2.1 Monopoly demand
 - 3.2.2 Output and Price Determination
 - 3.2.3 Economic Effects of monopoly
- 3.3 Oligopoly

REQUIRED READINGS:

1. Robert H Frank & Ben Bernanke (2005). *Principles of Microeconomics* Publisher: McGraw-Hill/Irwin
2. N. Gregory Mankiw(January 27, 2006). *Principles of Microeconomics* (4th edition). Publisher: Thompson South-Western;
3. I. Livingstone and H.W. ord.(1991) *Economics for East Africa*. Heirnmann, Nairobi.

RECOMMENDED READINGS:

1. John Mogab (2003). *Study Guide t/a Principles of Microeconomics* Publisher: McGraw-Hill/Irwin; 2 edition (July 28,)
2. Dr. O. Bilame. (2004). *Economics for Advanced level and Undergraduate Studies*.
3. United Republic of Tanzania- *Tanzania Government Development Plans 1963/1965 to 1968/69, 1969/70 to 1973/74, 1976/77 to 1980/87, 1981/1982 to 1985/86*.

COURSE CODE: GM 118

**COURSE NAME: PRINCIPLES OF MANAGEMENT AND ADMINISTRATION
1**

Course Description:

This course introduces to students the foundation of management and administration, its history and functions.

Purpose:

To introduce students with managerial skills and knowledge which are necessary for analyzing and interpreting managerial issues.

Learning outcomes:

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

1. Explain the management revolution and how it will affect them as future managers.
2. Describe the four management functions and the type of management activities associated with each.
3. Explain the difference between efficiency and effectiveness and their importance for organizational performance.
4. Define functional, general, and project managers.
5. Describe conceptual, human and technical skills and their relevance for managers and non managers.
6. Define roles that managers perform in organizations.

7. Describe the new management paradigm and the issues managers must prepare for in the future.

COURSE CONTENTS:

1.0 BACKGROUND TO MANAGEMENT AND ADMINISTRATION

- 1.1 Definitions of management and Administration
- 1.2 Origins of Management
- 1.3 Social economic formation and Management
- 1.4 Schools of Management
- 1.5 Importance of Management
- 1.6 Principles of Management

2.0 NATURE AND FUNCTIONS OF MANAGEMENT

- 2.1 Elements of management
- 2.2 What do managers do
- 2.3 Levels of management
- 2.4 Roles of a Manager and Administrator
- 2.5 Management Techniques
 - 2.5.1 Management by objective (MBO)
 - 2.5.2 Management by wondering about (MBWA)
 - 2.5.3 Management by participation

3.0 PLANNING

- 3.1 Introduction
- 3.2 Establishment of planning
- 3.3 Nature of planning
- 3.4 Principles of planning
- 3.5 Barriers of planning

4.0 ORGANIZATION STRUCTURE, DIVISION OF WORK AND AUTHORITY

- 4.1 The meaning and importance of organization structure
- 4.2 Organization as a process
- 4.3 Division of work
- 4.4 Organization as a structure
- 4.5 Departmentation
- 4.6 Organization Chart
- 4.7 Coordination
- 4.8 Line and staff Authority
- 4.9 Delegation of Authority
- 4.10 Centralization and Decentralization
- 4.11 Committees

5.0 CONTROL

- 5.1 Why control function is necessary
- 5.2 The resource between planning and control
- 5.3 Types of control
- 5.4 Steps in control
- 5.5 Characteristics of effective control system

6.0 MOTIVATION

- 6.1 Introduction

- 6.2 Importance
- 6.3 Views of motivation
- 6.4 Motivation approaches/theories
- 7.0 COMMUNICATION
 - 7.1 Definition
 - 7.2 Its importance
 - 7.3 Communication process
 - 7.4 Communication networks
 - 7.5 Technology and communication
- 8.0 INTERNATIONAL MANAGEMENT
 - 8.1 The international firm and the manager
 - 8.2 The changing global environment from multinational to trans-national
 - 8.3 Economic, legal, political and socio-cultural environment
 - 8.4 Cultural variables
 - 8.5 Management of political risk
- 9.0 MANAGEMENT OF TODAY'S ENVIRONMENT
 - 9.1 Environmental factors
 - 9.2 Importance of Technology
 - 9.3 International trade and management
 - 9.4 Communication
- 10.0 INTRODUCTION TO CASE STUDY
 - 10.1 Introduction
 - 10.2 Objective of case study
 - 10.3 Recommended approach to case analysis
 - 10.4 Some steps to follow in analysing cases

REQUIRED READINGS

1. Koontz & Weihrich (2005), **Management: A Global Perspective** (11th ed.); New Delhi: Tata McGraw Hill
2. Stephen P. Robbins, Mary Coulter & Nancy Langton (2008), **Management: 8th Edition**: Pearson

RECOMMENDED READINGS:

1. Buckley, M. R. & Ferries G.R (2005). **Human Resources Management: Perspectives Context, Functions and Outcomes**: Prentice Hall
2. Don Hellriegel and John Slocum. (2002). **Management**. Addison Wesley Publishing Company.
3. Mullins L. J. (2005). **Management and Organizational Behaviour** (7th ed.) Great Britain: Prentice Hall
4. Koontz, H. (1998). **Essentials of Management**; McGraw Hill New York.
5. Stoner, A.F & R Edward Freeman. (2002). **Management**: Prentice Hall.
6. Werther, W.B & Davis, K. A. (2005), **Human Resources and Personnel Management**. McGraw Hill

SECOND SEMESTER

COURSE CODE: LG 121

COURSE NAME: ACADEMIC ENGLISH II

Course Description

The course emphasizes the importance of the writing skills, reading and speaking. It exposes to students on how to recognize and use references and citations in a proper manner.

Purpose

The principal purpose of this course is to equip students with skills for self-expression both orally and in written form. This will help them to reduce any language problem which may lead to underachievement arising from poor expression and organization in students' essays, examinations and outside communication.

Objectives

- a) Enable students to Hear, speak, read and acquire writing skills
- b) Enable students recognize and use appropriately reference and citation skills
- c) Enable students acquire library, study and time management skills
- d) Enable students practice in understanding the requirement of essay questions
- e) Enable students be exposed to basic English structures useful in their specialization

Learning Outcomes

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

- Write correct and well formatted short essays, term/research papers, reports and business letter
- Write memos, persuasive messages/proposals/requests and summaries under different contexts.
- Prepare his/her own realistic CV/resume attached with a covering letter
- Identify and explain interview techniques and media selection criteria in business settings

COURSE CONTENTS:

Module 1. (Writing Skills)

1.0 Essay Writing

- 1.1 Characteristics of a Good Essay
- 1.2 Classifications of Essay
- 1.3 Developing an Essay
- 1.4 Writing and revising the essay
- 1.5 Composing good paragraphs

2.0 Academic Report Writing

- 2.1 Organizing a report
- 2.2 Grouping ideas
- 2.3 Determining the order of Information
- 2.4 Making an Outline

- 2.4.1 Writing the first draft
- 2.4.2 Revising your report
- 2.4.3 Preparing the bibliography (citation and presentation of references)
- 2.4.4 Avoiding plagiarism

3.0 Resume (CV) Writing

4.0 Business Letter Writing

- 4.1 Order and Request letters & acknowledgement
- 4.2 Public Relations letters
- 4.3 Employment letters

5.0 Module 2 Building Sentence Skills

- 1.1 Sentence fragments
- 1.2 Run-on sentence
 - 1.2.1 Pronoun Reference
 - 1.2.2 Shifts in Sentence
 - 1.2.3 Misplaced and Dangling Modifiers
 - 1.2.4 Mixed and Incomplete Sentences

6.0 Module 3: Grammar

- 6.1 Word Formation Process
 - 6.1.1 Affixation
 - 6.1.2 Compounding
 - 6.1.3 Blending
 - 6.1.4 Acronyms
 - 6.1.5 Conversion
 - 6.1.6 Clipping

6.2 Phrases

- 6.2.1 Noun Phrase
- 6.2.2 Verb Phrase
- 6.2.3 Preposition Phrase

7.0 Module 4 Word skills

- 7.1 Dictionary usage and word division
- 7.2 Spelling
- 7.3 Words often confused and misused
- 7.4 Synonyms and antonyms
- 7.5 Word choice and thought expression

REQUIRED READINGS:

1. Leech G. and Starvik .J.(2001) *A Communicative Grammar of English* Longman London
2. Sesnan. B.(2000) *How to Teach English* ,OUP ,New York
3. Timm P.R & Bienvenu S.(2002) *Business Communication*, Upper Saddle Riddle, New York.
4. UDSM (2003) “*Intensive Grammar Programe*” Unpublished Manual

RECOMMENDED READINGS

- 1 Christ H.I. et al (1987) *Health Handbook of English*, (5th Edition).Dc Health and Company,USA

- 2 Barnes R. (1992) *Successful Study for A Degree*, Routledge, London and New York.
- 3 Fowler H.R, (1980) *The Little, Brown Handbook*; Little, Brown & Company (Canada) Ltd.
- 4 Littell MC (1985). *Building English Skills*; Mc Dougal, Littell & Company, Evanston, Illinois, Illinois
- 5 Crystal D.(1995) *The Cambridge Encyclopedia of the English language* ,Cambridge University Press, Cambridge
- 6 Farrell T.J&Farrell M.M (1994) *Public Speaking Skills for Success*, Mirror Press, Chicago.
- 7 Forlini G. (1987) *Grammar and Composition* (3rd ed,) Prentice-Hall inc. New York
- 8 Grenbaum S. and Quirk R.(1990) *A Student's Grammar of English language*, Pearson Education PTE, Ltd
- 9 Hilderbrandt H.W &Murphy H.A (1988) *Effective Business Communication* (5th edition) Mc Graw Hill Book Company, New York.
- 10 Kadegehe M (1997) *Communication Skills : Theory and Practice* ,Ahmadiyya Printing Press, Dar es salaam
- 11 Langan J.(1995). *English Skills with Readings* , (3rd edition)McGraw Hill. Inc New York
- 12 Lark R.B.B (1982). *Effective English for Business Communication*, Gage Publishing Ltd, Toronto.
- 13 Mahundu C.M (1999). *A Manual on Communication Skills –Toward Improving Communication Skills in English Language*, Benedictine, Ndanda Tanzania.
- 14 Mwangi A.K (1976). *Mastering 40 English Structures*, TPH DSM
- 15 Nelson P.E and J.C Pearson (1997). *An Introduction to Human Communication* (7th edition) Mc Graw Hill, Boston
- 16 Swan M.(1984). *Basic English Usage*, OUP ,New York.
- 17 Taylor S.(1998) *Modal Business Letters and Other Business Documents*,(5th edition), Financial Times, Professional Ltd London
- 18 Thomas A.J& A.V. Martinet (1986) *A Practical English Grammar*, OUP, Oxford.

COURSE CODE: MT 123

COURSE NAME: BUSINESS STATISTICS

Course Description

This course is an introduction to statistics. It deals with methods for data collection, measures of central tendency, measures of dispersions and permutations. This course deals also with probability theories and distribution.

Purpose

To introduce to the students the basic statistical concepts, methodology and applications used in solving business problems

Objectives

Students will gain knowledge necessary for applying statistics in various fields such as research.

Learning Outcomes:

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

- Develop and refine decision-making skills by basing decision upon the outcome of statistical tests.
- Analyze real world scenarios and determine the appropriate type of analytical problem solving techniques to utilize.
- Understand the reasoning/basis behind each statistical test.
- Be able to manually solve selected problems.

COURSE CONTENTS

1.0 INTRODUCTION TO STATISTICS

- 1.1 Meaning of statistics
- 1.2 Importance of statistics
- 1.3 Limitations of statistics
- 1.4 Definition of statistical terms; Sample, population, census

DATA COLLECTION

- Types of data; Primary and secondary data
- Methods of data collection; Primary and secondary data
- Frequency distributions
- Histogram, Frequency polygon and ogives.

MEASURES OF CENTRAL TENDENCY

- Meaning;
- Arithmetic mean
- Median
- Mode
- Geometric mean
- Harmonic mean
- Quartiles; First, Second and Third quartile.
- Deciles.
- Percentiles.

MEASURES OF DISPERSION

- Meaning
- Range
- Mean deviation
- Standard deviation
- Variance
- Coefficient of variation

PERMUTATIONS AND COMBINATIONS

- Introduction
- Factorial
- Fundamentals Rules (Sum rule and product rule)
- The difference between permutation and combination
- Cases relevant to business

6.0 PROBABILITY THEORY

- 6.1 Introduction
- 6.2 Probability definitions and properties
- 6.3 Mutually exclusive events
- 6.4 Non-Mutually exclusive events
- 6.5 Independent events
- 6.6 Dependent Events
- 6.7 Collectively exhaustive events
- 6.8 Conditional probability
- 6.9 Expectations

7.0 PROBABILITY DISTRIBUTIONS

- 7.1 Relative frequency distribution
 - 7.1.1 Examples
 - 7.1.2 Mean, variance and standard deviation.
- 7.2 Binomial distribution
 - 7.2.1 General formula and its application
 - 7.2.2 Mean, variance and standard deviation
- 7.3 Poisson Distribution
 - 7.3.1 General formula and its application
 - 7.3.2 Mean, variance and standard deviation
- 7.4 Normal distribution
 - 7.4.1 Characteristics
 - 7.4.2 Areas under the normal curve
- 7.5 The normal distribution as application to the Binomial distribution
- 7.6 The normal distribution as application to the Poisson distribution.

REQUIRED READINGS:

1. Francis, A. (2006). *Business mathematics and Statistics*. 10th Edition: Great Britain.
2. Sullivan Mizrah, (2004). *Mathematics and applied approach*, 8th Edition
3. Barnett, Raymond, Ziegler, Michael, Byleen, Karl, (2004). *College Mathematics for Business, Economics, Life science and social services* 10th Edition: Prentice Hall.
4. S.P.Gupta (2003). *Statistical Methods*. Sultan Chand and Sons
5. Miller, Charles, Salzman, Stanley, Clendenin, Galy, (2005) *Business mathematics* 10th Edition: Addison Wesley.
6. Aczel, Amir D. Jayavel Sounder Pandian, (2006). *Complete business statistics*, 6th Edition: Tata McGraw Hill.

RECOMMENDED READINGS:

1. Anderson Sweeney Williams, (2004). *Statistics for business and Economics*: Thomson
2. Kinds Father, Williams, Parish, Alton W. (2003) *Business Mathematics*: Prentice Hall.
3. Carman Robert, (2000). *Mathematics for careers*: Prentice Hall

COURSE CODE: LW 122

COURSE NAME: COMMERCIAL LAW II

Course Description

The course is the continuation of Commercial Law I. It is about negotiable instruments, law insurance, partnership law and company law. Other aspects of the course are capital markets, international trade law and intellectual property law.

Purpose

To enable students to master business and commercial related laws.

Course Objectives

The course will enable students to know how insurance, partnership and company law operates. They will have mastered the use of international trade law and intellectual property law.

Expected Learning Outcome

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

1. Explain how international contracts are formed and performed
2. Describe the use of international trade law and intellectual property law
3. Apply legal principles of laws related to insurance, partnership and companies to solve business situations

COURSE CONTENTS

1.0 Negotiable instruments

- 1.1 Meaning of negotiable instruments
- 1.2 Parties to negotiable instruments
- 1.3 Types of negotiable instruments
- 1.4 Crossed cheque
- 1.5 Types of holders of a negotiable instrument
- 1.6 Negotiability of negotiable instruments
- 1.7 Presentation for payment
- 1.8 Dishonor of a bill and its rules
- 1.9 Liability of parties
- 1.10 Discharge of the parties

2.0 Law of insurance

- 2.1 Nature of insurance contract
- 2.2 Types of insurance contracts
- 2.3 Formation of insurance contract
- 2.4 Principles of insurance contract
- 2.5 Compulsory third party insurance

3.0 Partnership law

- 3.1 Nature of partnership relationship
- 3.2 Types of partners
- 3.3 Formation of partnership

- 3.4 Duties and obligation of the parties
- 3.5 Obligation of partners to third parties
- 3.6 Dissolution of partnership
- 3.7 Partnership vs. a limited company

4.0 Company law

- 4.1 Introduction to company law
- 4.2 Types of companies
- 4.3 Formation and promotion of companies
- 4.4 Memorandum and article of association of the company
- 4.5 Registration procedures
- 4.6 Effects of registration
- 4.7 Ultra-vires doctrine
- 4.8 Shield of protection
- 4.9 Management and control of the company
- 4.10 Shares of the company

5.0 Capital markets and Securities

- 5.1 Prospectus of the company
- 5.2 Capital rising from the public
- 5.3 Capital markets and securities in Tanzania

6.0 International trade law

- 6.1 International trade contracts
- 6.2 Letters of credits
- 6.3 The scope of Vienna Convention on International Sale of Goods
- 6.4 Trade in Goods
- 6.5 Dispute settlement
- 6.6 The role of World trade Organization, 1995

7.0 Intellectual Property Law

- 7.1 The meaning of
- 7.2 Types of intellectual property
- 7.3 Introduction to: Patents, trade marks, Design rights and copyrights law

RECOMMENDED READINGS

1. August, F. (2004). *International Business Law*. 4th Ed. Prentice Hall: Sweet and Maxwell.
2. Binamungu, S. (2001). *Business Law: Students Manual*. Dar es Salaam: NBAA
3. Elliott, C and Quinn, F. (2005). *Contract Law*. 15th Ed. Pearson Longman.
4. Keenan, D. (2006). *Law for Businesses*. 13th Ed. London: Pearson Longman.
5. Keenan, D. (2005). *Company Law*. 15th Ed. London: Pearson Longman.
6. Saunders, A and Cornet, M. (2004). *Financial markets and Institutions: A Modern Perspective*. 2nd Ed Bolton: McGraw-Hill.
7. Nditti, N. N. N. (2004). *General Principles of Contract Law in East Africa*. Dar es Salaam: DUP.

Statutes

- The Bills of Exchange Act, Cap 215
- The Business Names (Registration) Act, cap. 213
- The Business Registrations and Licensing Act, 2003

The Capital Markets and Securities Act, 1984.
The Copyrights and Neighbouring Act, 1999
The Companies Act, 2002
The Cheques Act, 1967
The Insurance Act, 1996
The Law of Contract Act, 1961

COURSE CODE: AC 126

COURSE NAME: FINANCIAL ACCOUNTING II

Course Description

The course seeks to build on the basic issues covered in Financial Accounting I and develops them further. Specifically, more advanced issues on partnership accounts and some specialized activities like hire purchase, etc. are covered.

Course objectives:

The objective of the course is to improve students' understanding of advanced issues in accounting as a way of preparing them to cope with the current challenges in the accounting profession.

Learning Outcomes:

On completion of the course students should be able to:

1. Appraise and apply accounting concepts and theories to practical work place situations such as:
 - i. Accounting for branches
 - ii. Departmental accounts
 - iii. Various aspects of partnership accounting
2. Analyze financial statements and prepare reports suitable for presentation to a variety of users;
3. Prepare cash flow statements reflecting the requirement of IAS No.7.
4. Prepare financial statements for different forms of entities.

COURSE CONTENTS:

1.0 Accounting for Partnership

- 1.1 Changes in partnership
- 1.2 Profit sharing
- 1.3 Revaluations
- 1.4 Treatment of goodwill
- 1.5 Dissolution of partnership

1.6 Conversion of partnership into a limited liability company.

2.0 Branch and Departmental Accounts

2.1 Centralized branches

2.2 Decentralized branches

2.3 Departmental Accounts *

3.0 Introduction to cash flow statements – IAS 7

4.0 Interpretation of Financial Statements

4.1 Users of financial statements and their informational needs

4.2 The advantages and disadvantages of interpretation based on financial statements;

4.3 The uses of ratio analysis;

4.4 The computations of main ratios:

-Profitability Ratios

-Liquidity Ratios

-Efficiency/Assets Management Ratios

- Leverage/Gearing Ratios

- Market /Share valuation Ratios

4.5 Working capital cycle(or cash operating cycle);

4.6 Factors which may distort ratios, leading to unreliable conclusions

4.7 Interpretation of Ratios

REQUIRED READINGS

1. Killagane, Y.S.M. 2006: *Financial Accounting for Professional Students – Vol. I & II*, 2nd Edition – NBAA

2. Kothar, Jagdish, Barone, Elisabeth, 2006, *Financial Accounting*: Prentice Hall.

3. Maheshwari, S.N. Maheshwari, S.K. 2005, *Financial Accounting 4th Edition* VIKAS.

RECOMMENDED READINGS

4. Glautier, M.W.E., Underdown, B. 2001, *Accounting Theory and Practice*: Person Education, 7th Edition.

5. Alexander, D. Britton, A., Jorissen, A. 2005 *International Financial Reporting and Analysis*, 2nd Edition, Thomson Learning.

6. Bendrey, Mike, Hussey, Roger, Colston, West 2004, *Essentials of Financial Accounting in Business*: Thomson,

7 Lewis, Richard, Pendril, David, 2004, *Advanced accounting*, 7th Edition FT Prentice Hall.

COURSE CODE: EC 124

COURSE NAME: INTRODUCTION TO MACROECONOMICS

Course Description

The course introduces macroeconomics. It deals with National Income demand, money, banking and financial institutions, the theory of international trade and inflation.

Purpose:

To provide students with a basic understanding of principles and concepts of macroeconomics and their applications.

Objectives:

To enable students to analyze macroeconomic issues and apply the principles for economic development

Learning Outcomes

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

- a) To apply, analyze and interpret the theories, principles, concepts and models of macroeconomics in relation to the business environment in the economy.
- b) To apply the knowledge to solve current economic problems affecting the business entities and the Tanzanian economy.

COURSE CONTENTS:

Topics to be covered will include:

1.0 INTRODUCTION

1.1 What is Macroeconomics?

1.2 Analytical Methods of Macroeconomics

1.3 Prices and resource allocation

1.4 Government and the Economy: Economic Functions of Government.

1.5 Private Sector: Household, Business

1.6 The Public Sector; Government, Public Enterprises

2. NATIONAL INCOME ACCOUNTING

2.1 Components of Aggregate Demand

Main concepts of National Income Accounting

Measurement of Aggregate Price level. Real Income Vs Nominal Income.

The National Accounts of Tanzania

3. MONEY, BANKING AND FINANCIAL INSTITUTIONS

Money

Definition of Money

Functions of Money

Characteristics of Money

The supply of money

Demand for money

The Banking system and money creation

Types of financial institutions

Functions of commercial banks

The of the central bank

The world Bank and the IMF

4 INFLATION

4.1 Demand pull

4.2 Cost push

4.3 Effects of Inflation

- 4.4 Measures to counter inflation
- 4.5 Inflation in Tanzania
- 5 THEORY OF INTERNATIONAL TRADE**
 - 5.1 International Trade and Comparative Advantage
 - 5.2 The Economics of Free Trade and Protection
 - 5.3 Balance of payments and International Transactions
 - 5.4 Economic Integration
 - 5.5 International Trade and balance of Payments of Tanzania

RECOMMENDED TEXTBOOKS

1. Robert H Frank & Ben Bernanke (2006). *Principles of Macroeconomics* McGraw-Hill/Irwin
2. Robert Frank (2006). *Outlines & Highlights for Principles of Macroeconomics* by Cram101 Textbook Reviews. Publisher: AIPI

SUPPLEMENTARY READINGS

1. Dr. O. Bilame. (2004). *Economics for Advanced level and Undergraduate Studies*.
2. Nicholson, W. (1992). *Macroeconomic Theory*. Dryden Press. Chicago.
3. Dornbusch, R. (1990). *Macroeconomic*. McGraw Hill. New York
4. Lipsey, R. (1990). *An Introduction to Positive Economics*. Wiederfeld & Nicholson.
5. Leeds, S.(1990). *Introductory Macroeconomics*, Academic Press. New York.
6. Thomas, R.(1990). *Macroeconomics*, the Dryden Press
7. McConnell, C. (1990). *Macroeconomics*, McGraw-Hill Publishing Company
8. Mansfield, E. (1983). *Principles of Macroeconomics*, 4th ed. W.W. Norton & Company
New York.
9. Bryns, R. (1987). *Macroeconomics*, 3rd edition, Scott, Foresman and/ Company
London
10. Leeds, S. (1990). *Introductory Macroeconomics*, Academic Press. New York.
11. Mankiw, N. (1992). *Macroeconomics*, Worth Publishers, New York.

COURSE CODE: SC126

COURSE NAME: PRINCIPLES OF MATERIALS MANAGEMENT

Course Description

This course covers all the aspects that have to do with the functions related to the acquisition, maintenance and storage of materials in an organization. The course introduces students to the organization of materials management functions in an organization. It further introduces the student to the practices and functions related to both purchasing and storage of materials in an organization.

Purpose:

The course aims to create understanding on principles of materials management specifically to enable students to recognize and apply principles of procurement and warehouse operations on their duties.

Objectives

1. To understand history and development of materials management as a concept and as a profession
2. To enable students Understand procurement cycle
3. To give students an understanding of procurement functions and key documents and records applied in procurement process.
4. To enhance students recognize store activities and functions for good warehouse or stores operations.
5. To ensure students be familiar with basic rights of procurement
6. To enable students understand legal aspects of procurement.
- 7.

Learning outcomes:

After completion of this course students are expected to be in to:

1. Re call terminologies commonly used like; Materials management, procurement, Warehousing, Stores, E-procurement, Supply Chain Management etc.
2. Describe activities in procurement cycle when buying goods or services.
3. Analyze basic rights of procurement(Quality, Quantity, Source, Price and Time)
4. Identify and illustrate how purchase documents and records are used in the entire process of procuring materials.
5. Outline stores functions and examine their application on routine works.
6. Demonstrate understanding for the use of public procurement Act No.21 Of 2004 and its regulations hitherto.
7. Plan and organize stores activities of stock taking, stock checking, and stock verification.
8. Demonstrate importance and challenges of international procurement and E-procurement.
9. Appraise the use of laws, rules and regulation governing storage of special natured materials

COURSE CONTENTS:

1.0. Introduction

- 1.1 Definitions
- 1.2 Organization
- 1.3 Objectives and Activities

2.0. Organization of Materials Management

- 2.1 Positioning within an organization
- 2.2 Conflicting views
- 2.3 Centralization and decentralization
- 2.4 The supply chain concept.

3.0. The Procurement Cycle

- 1.1 Recognition of the need
- 1.2 Transmission of the need

- 1.3 Investigation and selection
- 1.4 Preparation and issue of purchase order
- 1.5 Receiving and inspection of materials
- 1.6 Auditing the invoice.
- 1.7 Closing the order.
- 4.0. The purchasing/Procurement Functions**
 - 4.1. The procurement of materials of the 5Rs
- 5.0. Purchase Documents and Records**
 - 5.1 Types of purchase documents
- Purchasing records
- Purchasing Manual
- 6.0. Stores Functions**
 - Stores Building, Location and Layout
 - Materials receiving and inspection
 - Materials identification and location
 - Materials preservation
 - Material issuing and dispatch.
- 7.0. Stores Activities**
 - 7.1 Stores accounting
 - 7.2 Stock taking, Stocking checking and stock verification
 - 7.3 Packaging and Materials Handling
 - 7.4 Stock control
 - 7.5 Storage systems and Equipments.
- 8.0. Stores Information System**
 - 8.1 Stock records and documents
 - 8.2 Stores Manual
 - 8.3 The use of computers
- 9.0. The Legal aspects of Materials management**
 - 9.1 The Laws, rules and regulations governing storage of special natured items
e.g. explosives, toxic inflammables etc.
 - 9.2 The Public Procurement Act 2004.
- 10.0. International Procurement**
- 11.0. e-Procurement**

REQUIRED READINGS

1. Baily P. et al (2005). Purchasing Principles and Management 9th ed. Harlow Prentice Hall
2. Burt D.N. et al , (2003). World Class Supply Management 7th ed. New York McGraw Hill Pub. Co
3. Lysons K. (2000) Purchasing and Supply Chain Management 5th ed. Harlow: Prentice Hall.
4. Jessop D and Morrison A. (1994). Storage and Supply of Materials 6th ed. Harlow Pearson Education
5. Lamar Lee et.al (1990). Purchasing Materials Management Text and cases 5th ed. McGraw Hill, New York

RECOMMENDED READINGS:

1. Burton (1979) Effective Warehousing 2nd ed. MacDonald and Evans
2. M M Varma (1993) Materials Management Handbook. Gower Press.
3. S.Heinritz (1991) Purchasing Principles and Applications, Prentice Hall, Englewood Cliffs.
4. Peter Baily (1982) Materials Management Handbook Gower Press.Purchasing Journal. National Association for Purchasing Management
6. David Famer (1985) Purchasing Management Handbook Gower Publishing.
7. Dean S. Ammer (1980). Materials Management and Purchasing 4th ed Richard Irwin, US
8. H.K. Compton(1979). Storehouse and Stockyard Management, 2nd ed. MacDonald and Evans.

COURSE CODE: MK 124**COURSE NAME: MARKETING PRINCIPLES AND ADMIMISTRATION I****Course Description**

This course is about the basic principles of marketing management, the marketing systems and its environment and marketing environment.

Purpose

To expose to students some basic concepts of marketing management and its importance

Objectives

On completion of this course, students will appreciate the role of marketing management in business and they will understand the importance of marketing in today's world.

Learning outcomes

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

1. Develop a marketing strategy for goods and services
2. Explain the concept of new product development and the concept of product lifecycle
3. Appreciate the role of distribution channel structures
4. Describe the various promotion tools and their strategic mixes
5. Explain the various pricing techniques and describe their applications in marketing situations

COURSE CONTENTS:

1. Introduction:
 - a. Basic definitions and concepts
 - b. History, nature and scope of marketing
 - c. Selling vs Marketing

- d. Marketing management.
- 2. Marketing Systems and Environment
 - a. Systems approach to marketing
 - b. Macro environment
 - c. Micro environment
 - d. Strategic planning process
 - e. Strategic Marketing
- 3. INFORMATION IN MARKETING DECISIONS
 - a. Importance of Information in Marketing
 - b. Marketing information systems (MIS)
 - c. Marketing research process.
- 4. TYPES OF MARKETS
 - a. Consumer market
 - i. Importance and scope of consumer analysis
 - ii. Consumer buying behaviour
 - iii. Factors affecting/influencing buying behaviour
 - iv. Consumer's decision process and its limitations
 - b. Organizational market (industrial)
 - i. Concept of industrial marketing
 - ii. Characteristics of organizational consumers
 - iii. Different types of organizational consumers
 - iv. Organisational consumer's decision process.
- 5. DEVELOPING A TARGET MARKET STRATEGY
 - a. Analysing consumer demand/market segmentation
 - b. Targeting the market
 - c. Developing the marketing strategy (positioning strategies)
- 6. MARKET MEASUREMENT AND FORECASTING
 - a. Which market to measure?
 - b. Major concepts in Demand measurement
 - c. Estimating current and future demand
 - d. Types of forecasting.
- 7. MARKETING ORGANISATION
 - a. Evolution of marketing department
 - b. Ways of organizing the marketing department

RECOMMENDED READINGS

1. Kotler, P. (2005). *Marketing Management: analysis and Planning*, Kevin Lane Keller, 12th Ed.
2. Lehmann, D.R. & Winer, R. S. (1996). *Analysis of Marketing Planning*, Irwin.
3. Silverstein, B. (1998). *Strategies for Increasing Profits through Internet*, Maximun.
1. Urban,G.L. & Star, S.H. (1991). *Advanced Marketing Strategy: Phenomena, Analysis and Decisions*, Prentice Hall.

COURSE CODE : HR 121

COURSE NAME: PRINCIPLES OF HUMAN RESOURCE MANAGEMENT

Course Description

The course introduces to students the basic principles of Human Resource management. It includes the history, major functions of Human Resource Management and Organization of Human Resource Department.

Course Purpose

To introduce students to the general principles of Human Resource Management

Course Objectives

- Understand the term Human Resource Management
- Understand the history of Human Resource Management
- Distinguish personnel Management from Human Resource Management
- Understand the major functions and structure of Human Resource Department
- Be equipped with knowledge that may help students to meet competitive challenges through HRM process.

Learning Outcomes

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

- Define HRM and explain its importance to managers
- Analyse the history of Human Resource Management
- Compare and contrast the debate on Personnel Management and Human Resource Management.
- Point out and discuss HRM functions and Activities
- Construct the structural model of HR department and explain its relationship with other departments
- Identify and classify HRM challenges (global, quality, social, technological and structural challenges

COURSE CONTENTS

- 1.0 An overview and introduction to Human Resource Management
 - 1.1 What is HRM?
 - 1.2 Aims and Characteristics of HRM
 - 1.3 The Objectives of HRM
 - 1.4 Why is HR Management important to all managers?
- 2.0 A history of Human Resource Management
 - 2.1 The Scientific Management Movement
 - 2.2 The Industrial Welfare Movement
 - 2.3 The Human Relations Movement
 - 2.4 The Labour Movement
 - 2.5 The Development of Human Resource Management as a Profession
- 3.0 Personnel and Human Resource Management Debate
 - 3.1 Introduction

- 3.2 Personnel Management or HRM- Background to the Debate
- 3.3 Personnel Management or HRM- Arguments
- 3.4 The position of Personnel/HRM today
- 4.0 Human Resource Management Functions and Activities
 - 4.1 Human Resource Planning, recruitment and selection
 - 4.2 Compensation Management
 - 4.3 Performance Management
 - 4.4 HR Training and Development
 - 4.5 Healthy and safety
 - 4.6 Labour Relations
- 5.0 The Organization of Human Resource Department
 - 5.1 Structure of the Human Resource Department
 - 5.2 Relationship with other Departments
 - 5.3 Roles of the Department
 - 5.4 Roles of the HR leader
 - 5.5 Staffing the Department
- 6.0 Human Resource Management Challenges
 - 6.1 The Global Challenge
 - 6.2 The Quality Challenge
 - 6.3 The Social Challenge
 - 6.4 The Technology and Structure Challenge
 - 6.5 Meeting the Competitive Challenges through HRM Practices.

REQUIRED READINGS

1. Armstrong Michael (2006) “*Human Resource Management Practice*” 10th Ed. London, Kogan Page
- 2 Bernadine H. J & Russel J.E.A (1993) “*Human Resource Management; An experiential Approach*” New York McGraw Hill
- 3 Byars L.L & Rue W.L (1997) “*Human Resource Management*” 5th Ed. Boston Irwin McGraw Hill
- 4 Cole G. A (2002) “*Personnel and Human Resource Management*” 5th Ed. London ELST
- 5 Dessler G (2004) “*Human Resource Management*” 8th Ed. New Jersey Prentice Hall
- 6 Fisher C.D, Schoenfeldt L.F, Shaw J.B (1993) “*Human Resource Management*” 2nd Ed. Boston, Houghton Mifflin Company

RECOMMENDED READINGS

- 1 French W (1994) “*Human Resource Management*” 3rd Ed. Boston, Houghton Mifflin Company
- 2 Ivancevich J.M (2004) “*Human Resource Management*” 9th Ed New York McGraw Hill Irwin
- 3 Schuler R. S (1995) “*Managing Human Resources*” 5th Ed. Minneapolis/ St. Paul, West Publishing Company
- 4 Schuler R.S & Huber V. L (1993) “*Personnel and Human Resource Management*” 5th Ed. Minneapolis/ St. Paul, West Publishing Company

SECOND YEAR

FIRST SEMESTER

COMMON COURSES

COURSE CODE: RM. 214

COURSE NAME: RESEARCH METHODS

Course Description

The course introduces to students research methods including the formulation of the research problem, importance of literature review, research designs, data collection methods, analysis of data hypothesis testing and data interpretation.

Purpose

1. To Identify/ determine different types of research, their Characteristics and objectives.
2. To determine/identify information needed to solve problems.
3. To determine methods of Collecting and analyzing data for solving the problem under Investigation.
4. To plan and executive a research data and present a report.

Course Objectives

To enable students acquire the necessary skills to carry out basic researches in business.

Expected Learning Outcomes

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

- a) Undertake basic research work for purpose of decision making
- b) Prepare, interpret, and present findings and undertaking/recommendations arising from the research to relevant users

COURSE CONTENTS

1.0 Introduction to business Research

- 1.1 Business research
- 1.2 Objectives of the research
- 1.3 Types of research
- 1.4 Research methods Vs research methodology
- 1.5 Research process.

2.0 Formulation of a research Problem.

- 2.1 Identification of research problem
- 2.2 Criteria for selecting a research problem.
- 2.3 Research variables
- 2.4 Types of research variables
- 2.5 Research hypothesis
- 2.6 Starting of the research hypothesis

3.0 Literature review:

- 3.1 Sources of literature review

- 3.2 Why review of literature review
- 4.0 Research Designs
 - 4.1 Characteristics of a good research design.
 - 4.2 Classification of research designs.
- 5.0 Sampling Designs and Sampling Procedures
 - 5.1 Population and sample
 - 5.2 Sampling frame
 - 5.3 Sample size
- 6.0 Probability sampling and non-Probability Sampling:
- 7.0 Data Collection Methods
 - 7.1 Types of data
 - 7.2 Sources of data
- 8.0 Data Processing and Data Analysis:
 - 8.1 Data Editing
 - 8.2 Data Coding
 - 8.3 Data Analysis
 - 8.4 Roles of statistics in Data analysis
 - 8.5 Quantitative research and Quantitative research
 - 8.6 Descriptive analysis
 - 8.7 Univariate analysis
 - 8.8 Bivariate analysis
 - 8.9 Multivariate analysis
- 9.0 Hypothesis testing
 - 9.1 Testing Using Chi-square, x 2 etc.
 - 9.2 Basic concepts about hypothesis testing
- 10.0 Data Interpretation.
 - 10.1 Validity and reliability
- 11.0 Writing a research report
- 12.0 How to write references:

REQUIRED READINGS

- 1 Mason, J. (1996). *Quantitative Research*. London: Sage Publications
2. De Vaus, D. A. (2001) *Research Design in Social Research*. London: Sage Publications
3. Kirk, J. & Miller, K.L. (2006). *Reliability and Validity of Qualitative Research*. Beverly Hills: CA: Sage Publications
4. Booth, W.C., Colombo, G.G. & Williams, J. M. (2005). *The Craft of Research*. Chicago: The University of Chicago Press
5. Denzin, N. K. & Lincoln, Y.S. (2000). *Handbook of Qualitative Research* (2nd Ed.) London: Sage Publications, Inc.

RECOMMENDED READINGS

6. De Vaus, D. A. (2001). *Research Design in social research*. London: Sage Publications
7. Strauss, A. (2007). *Qualitative analysis for social scientists*. New York: Cambridge University Press
8. Preece, R. (2004). *Starting Research: An introduction to academic research and dissertation writing*. London: Continuum

9. Bailey, K. D. (2004). *Methods of Social research*. (4th Ed.). London: The Free Press.

COURSE CODE: QM 211

COURSE NAME: QUANTITATIVE METHODS I

Course Description

This course builds upon the earlier course. It provides quantitative techniques for decision-making.

Purpose:

To introduce to students the use of mathematical models in solving business problems

Objectives

1. Students will have an adequate knowledge of statistical analysis and its application in solving business problems.
2. They will be provided with an understanding of the application of Quantitative techniques in decision making processes in organizations

Students will develop an understanding of when to apply specific quantitative methods in research and be able to understand the relation of Quantitative and Qualitative

Learning Outcomes:

On successful completion of this subject ,a student should be able to:

1. Use and explain• methods for summarising and interpreting data.
2. Explain how the concepts of random variables and probability distributions are useful for drawing inferences.
3. Explain the concepts of population, samples and sampling distributions.
4. Estimate unknown population quantities and test hypotheses about them.
5. Conduct simple regression analysis and draw inferences about relationships.
6. Construct and interpret index numbers.●
7. Apply common analytical techniques relevant for financial decision making.

COURSE CONTENTS

1.0 INTRODUCTION

- 1.1 Meaning, Purpose and scope of Quantitative methods.
- 1.2 The difference between Quantitative and Qualitative

- 1.3 Application of Quantitative in decision making.
- 2.0 PROBABILITY, DECISION MAKING AND DECISION TREES**
 - 2.1 Random variables, Probability distributions, Expected value and expected profit
 - 2.2 Optimization under conditions of uncertainty
 - 2.3 Value of perfect and imperfect information.
 - 2.4 Marginal probability (Profit) approach Maximax / minimax rules.
 - 2.5 Opportunity loss and expected value.
 - 2.6 Decision making tree: Definition, Structure, and drawing decision trees.
- 3.0 SAMPLING DISTRIBUTION AND ESTIMATION**
 - 3.1 The concept of sampling distribution
 - 3.2 Estimate verses estimator
 - 3.3 Point and Interval estimate
 - 3.4 Characteristic of a good estimate
 - 3.5 Estimation of sample mean and proportion
 - 3.6 Properties of the standard error of the mean
 - 3.7 Confidence limits, finite population correction factor
 - 3.8 Estimation of sample size
- 4.0 HYPOTHESIS TESTS**
 - 4.1 Standard procedure in hypothesis testing
 - 4.2 Null hypothesis and alternative hypothesis
 - 4.3 Type I and Type II errors
 - 4.4 Significance levels (One tail and two tailed tests)
 - 4.5 Large sample and small sample testing for mean.
 - 4.6 Large sample testing for proportion.
 - 4.7 Two sample testing for mean (large and small sample)
 - 4.8 Two sample testing for Proportion (large samples)
 - 4.9 Paired observations comparison test
 - 4.10 Chi-square test (For Goodness of fit for independence)
- 5.0 CORRELATION AND REGRESSION ANALYSIS**
 - 5.1 The scatted diagram
 - 5.2 Independent and dependent variables
 - 5.3 Least squares Method
 - 5.4 The Simple linear Regression model.
 - 5.5 Covariance
 - 5.6 Coefficient of correlation
 - 5.7 Coefficient of determination
 - 5.8 Spearman's Rank correlation Coefficient
 - 5.9 Readjusted
- 6.0 TIME SERIES AND FORECASTING**
 - 6.1 Time series components (Secular trend, Cyclic movement, Seasonal fluctuations, Irregular variations)
 - 6.2 Definition of forecasting; Qualitative and Quantitative forecasting methods
 - 6.3 Delphi Method
 - 6.4 Method of linear regression

- 6.5 Time Series Analysis (Last period demand, Arithmetic mean, Moving Average, Decomposition)

REQUIRED READINGS:

- 1.0 Lucey, T., (2004) *Quantitative Techniques*: Bookpower, 6th. Edition
- 2.0 Waters Donald, (2006). *Quantitative Methods for Business: Financial Times/* Prentice-Hall.
- 3.0 V.K.Kapoor (2001) *Quantitative Techniques for system analysis and data processing.* Sultan Chand and Sons
- 4.0 Baradyana, Joseph S. and Ame Ahmed M. (2005), *Quantitative methods for Business Decision*: Mkuki and Nyota Publishers Ltd- DSM
- 5.0 Mik, Wisniewski (2006). *Quantitative methods for decision makers.* (4th Edition): Prentice Hall

RECOMMENDED READINGS:

- 1.0 Kothari, C.R., (2004). *Quantitative Techniques*: VIKAS
- 2.0 John Curwin and Roger Slater, (2003). *Quantitative methods for business Decisions*, 5th Edition: Thomson.
- 3.0 S.P.Gupta (2003). *Statistical methods.* Sultan Chand and Sons

COURSE CODE: LG 211

COURSE NAME: BASIC FRENCH 1

Course Description

The course is for students with no previous background in French or who have studied French up to Form Two. The course gives basic French language skills (listening, speaking, reading, and writing). It aims at making the student functional at an elementary level, both in written and spoken French (ex. Learning tenses necessary to operate in the past, present and future). Classes will be interactive and high degree of participation will be expected.

Purpose

To introduce to students some basic skills in listening, speaking, reading and writing French.

Course objectives

After completion of this course, students will be able to practice in description, recognition and production of different communicative activities in French.

Learning Outcomes:

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

1. Demonstrate competent mastery of French and its use in business communication.

2. Show competency in using business French skills and techniques professionally.
3. Show capacity to respond to French language demands of the competitive business environment.

COURSE CONTENTS

Module 1: Getting into Contact

- 1.1 Greeting and taking leave.
Stating / asking name / nationality / language / occupation
- 1.2 Giving information on identity and status
- 1.3 Identifying persons and Objects
- 1.4 Giving one appreciation ,desire, possession
- 1.5 Stating / asking where one is going or coming from
- 1.6 Indicate / contest the appearance

Module 2: Appreciation

- 2.1 Expressing appreciation, requests, location, agreement and disagreement.
- 2.2 Selling/ buying situation in a restaurant
- 2.3 Stating/asking age, taste and preferences on spare time activities
- 2.4 Writing request, wishes. Reading / writing résumés
- 2.5 Expressing change and evolutions
- 2.6 Writing cards for wishes, invitations
- 2.7 writing descriptions of journeys: itinerary, incidents, comments

Module 3: Narrating Events

- 3.1 Stating / asking information on timetables, careers; similarities and differences
- 3.2 Fixing ,changing or canceling appointments
- 3.3 Asking giving opinions
- 3.4 Narrating incidents in the past, describing changes
- 3.5 Asking permission, describing people
- 3.6 Writing letters

REQUIRED READINGS

1. Le Corre, A-L (2004) *Taxi*, Hachette, Paris
2. Girardet, J & J. Pecheur (2002) *Campus*, CLE international, Paris
3. Chamberlain, A (1991) *Guide de Communication*, Didier, Paris
4. Miquel, C (2002) *Communication Progressive du Français*, CLE internationale.
5. Poisson-Quinton, S ; Huet-Ogle, L ; Boulet, R Vergne-Sirieys, A (2003) *Grammaire expliquée du Français*, CLE international.

RECOMMENDED READINGS

1. Thiévenaz, O (2003) *Grammaire progressive du français, niveau avancé: Cahier de 400 exercices*, CLE internationale.

2. Poisson-Quinton, S (2005) *Compréhension Ecrite niveau1, 2 &3*, CLE internationale, Paris
3. Poisson-Quinton, S (2004) *Expression Ecrite niveau1, 2 &3*, CLE internationale, Paris
4. Girardet,J and J.Cridling (1997) *Panoram 1.2 and Cahier d'Exercices*. CLE International
5. Watcyn-Jones, P. and F. Prouillac. (1994) *350 Exercise Vocabulaire Illustre'*. Hachette

COURSE CODE: PH 212

COURSE NAME: INTRODUCTION TO LOGIC

Course Description

This course introduces logical concepts and it provides scientific approaches to argumentation

Purpose

This course aims at developing essential philosophical tools among students for critical, analytical, clear and correct thinking and reasoning.

Course Objectives

1. Students will be able to acquire the essential tools of right reasoning in concrete day to day life issues and contexts.
2. The course will enable students to inculcate an independently rational and scientific approach of argumentation among students.
3. They will acquire imaginative intelligence, emotional maturity, interpersonal sensitivity and thoughtful accuracy
- 4.

Learning Outcomes

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

- a) Explain logical concepts in business and personal life.
- b) Evaluate rational and scientific approaches to argumentation
- c) Describe essential philosophical tools for critical, analytical, clear for correct thinking and reasoning.

COURSE CONTENTS:

INTRODUCTION: THE WHAT AND WHY OF LOGIC:

- 0.1 Meaning of Logic (Preliminary Definition)
- 0.2 Etymological Origins
- 0.3 Aims Logic
- 0.4 Basic Objectives
- 0.5 Logical and Illogical concepts
- 0.6 Logic as Science and Art
- 0.7 The Excellence and Importance of Logic-Reasons for studying Logic-cfr Introduction to Logic by Andrew H.Bachhuber pp8-11.

PART ONE

- 1.0. Major Branches of Logic
 - 1.1. Introduction: Definition
 - 1.2. Deductive Logic/ Reasoning
 - 1.3. Inductive Logic
 - 1.4. Critique

PART TWO

- 2.0. Truth and formal Validity
 - 2.1. Introduction: Definition
 - 2.2. Basic Principles on the Relationship between Truth and Validity
 - 2.3. Formula for the Validity and Invalidity of Arguments.
 - 2.4. Terms:
 - 2.4.1. Definition
 - 2.4.2. Types/Kinds
 - 2.5. The Term as a Part of A Proposition (ibid p.17)
 - 2.5.1. Comprehension
 - 2.5.2. Extension: Types-Absolute and Functional
 - 2.5.2. Distributive (Divisive) and Collective Term
 - 2.5.4. Singular, Particular and Universal Terms.

PART THREE:

- 3.0. Propositions
 - 3.1. Introduction: Definition
 - 3.2. Kinds of Propositions
 - 3.3. Attributive Propositions
 - 3.4. Logical Symbols: A,E,I & O.

PART FOUR

- 4.0 Special Types of Syllogism
 - 4.1. Enthymeme
 - 4.2. Epichireme
 - 4.3. Polysyllogism
 - 4.4. Sorites
 - 4.5. Dilemma

PART FIVE:

- 2 Fallacies
 - 5.1. Introduction Definition
 - 5.2. Rules of Dilemma: Answering a Dilemma
 - 5.3. Types of Fallacies
 - 5.3.1. Fallacies of language
 - 5.3.1.1. Equivocation
 - 5.3.1.2. Amphiboly
 - 5.3.1.3. Composition
 - 5.3.1.4. Division
 - 5.3.1.5. Accent
 - 5.3.1.6. Figures of Speech
 - 5.3.2. Fallacies not of language

- 5.3.2.1. Accident
- 5.3.3.2. Ignoratio Elenchi
- 5.3.2.3. Begging the Question
- 5.3.2.4. False Cause
- 5.3.2.5. Many Questions.
- 5.3.3. Other Facilities
 - 5.3.3.1. Non-sequitur
 - 5.3.3.2. Appeal to Ignorance (Argumentum Ignorantium)
 - 5.3.3.3. Suppressing the facts
 - 5.3.3.4. Argument from silence
 - 5.3.3.5. False Assumption
 - 5.3.3.6. False Analogy

5.4. How to Handle Fallacie

PART SIX:

3 Simple Apprehension

3.1 Introduction: Definition

3.2 Description of the Process of simple Apprehension

3.3 Simple Apprehension and its Subsidiary Process

3.3.1 Sensation

3.3.2 Consciousness

3.3.3 Attention

3.3.4 Sensible Perception

3.3.5 Memory

3.3.6 Imagination

6.4. Abstraction

6.4.1. Meaning

6.4.2. Results: Formation of concept

6.4.3. Difference between phantasm and a concept.

6.5. Universals

PART SEVEN.

Definition

7.1. Meaning

7.2. Kinds'

7.2.1. Normal Definition

7.2.1.1. Etymological Definition

7.2.1.2. Synonym

7.2.1.3. Description

REQUIRED READINGS

1. Martin Cothran (2000). *Traditional Logic 1: Introduction to Formal Logic, Student Book*. Memoria Press

2. Merrie Bergmann, James Moor, Jack Nelson (1997). *The Logic Book with Student Solutions Manual* (3 edition). McGraw-Hill Humanities/Social Sciences/Languages;

3. John P. Burgess (2006). *Formal Logic: Its Scope And Limits* (4th ed.). Hackett Publishing Company

RECOMMENDED READINGS

1. Peter Smith (2003). *An Introduction to Formal Logic*. Cambridge University Press
2. Stewart Shapiro (2000). *Foundations without Foundationalism: A Case for Second-order Logic*. Oxford University Press, USA.

COURSE CODE: AC 213

COURSE NAME: COST ACCOUNTING

Course Description

The subject assumes that students have a basic knowledge of elements of cost accounting. It therefore builds on the foundation subject and introduces more complex problems and issues faced by cost accountants.

Purpose

The subject aims to impart to students a solid understanding of the principles and methods of cost accounting and make them appreciate the role of costing reports in the efficient management of a business.

Objectives

- Familiarize students with basic costing knowledge in costing systems and methods.
- Equip students with cost and management accounting problem solving skills.
- Enable students to apply knowledge in budgeting, costing, breakeven analysis and inventory management etc. in decision making.

Learning Outcomes

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

1. Define cost, costing terminologies and distinguish cost accounting from other branches of accounting.
2. Classify cost into different categories.
3. Account for costs of a product or service based on the main elements of cost
4. Apply principles and methods of cost accounting used to compute cost of products and services and prepare cost statements
- 5.

COURSE CONTENTS:

1.0 Nature of Costing

- Definition, concepts and objectives
- Differences between financial accounting and cost accounting
- Concept of cost, uses of cost data
- Definition of cost units and cost centers

- Meaning of cost control

2.0 Classification of costs

- General classification among elements of cost materials; labour, overheads, (manufacturing and others)
- Classification of costs according to function and behaviour (fixed and variable)
- Cost codes, costing documents and records (source of cost data)

3.0 Accounting for the Elements of Cost

3.1 Materials

- Description and illustration of systems and records for material costs
- Description, illustration and evaluation of principle methods of pricing material issues and valuing of stocks
- Needs for stock control and ways of achieving it
- Treatment of stores losses, transportation costs and material handling charges

3.2 Labour

- Description and illustration of systems and records for labour in time and costs
- Description of various methods of remunerating labour
- Direct and indirect costs; labour incentive schemes

3.3 Overheads

- Problems in dealing with overhead costs
- Description and illustration of methods of dealing with overhead costs
- Principal ways of dealing with overhead costs
- Under / over – recovery of overheads.

4.0 COSTING SYSTEMS

- **Job costing** (including **batch** and **contract costing**)
- Principal costing and accounting methods used in various industries for reporting and collecting costs.
- **Process Costing**
 - Description of the particular features of the process – cost systems
 - Types of industries where such systems are applicable
 - Use of weighted average and FIFO process – cost methods in manufacturing industries
 - Accounting for material losses, scrap and spoilage – normal and abnormal
 - Special features of work in progress and conversion of output into units of equivalent production.

5.0 Joint products costing

- 5.1 Definition of joint and by products.
- 5.2 Distinguishing between joint products and by-products;
- 5.3 Main methods of by-products costing
- 5.4 Meaning of joint costs, split off point and subsequent costs
- 5.5 Methods of apportioning joint costs:
- 5.6 Problems of dealing with joint products in service organizations

A. REQUIRED READINGS

1. Lima J. M (2004); Cost Accounting; Student's Manual; Business Image Graphics; Dar es Salaam.
2. T. Lucey (1996); Costing; 5th Ed; D. P. Publication London
3. Colin Drury; (1994); Costing: An Introduction 3rd ed; Chapman & Hall, London
4. Colin Drury; (1985); Management and Cost Accounting; 5th Edition; Van Nostrand Reinhol; United Kingdom
5. Charles Horngren & (1993); Introduction to Managerial Accounting; Gary L. Sundem Prentice Hall Englewood Cliffs.
6. Ray Garison (1991); Managerial Accounting; Irwin, Illinois (USA)

B. RECOMMENDED READINGS

1. Mats and Usry (1987); Cost Accounting: Planning & Control, South – Western Publication Company, Cincinnati.
2. N.A Saleemi (1992); Cost Accounting Simplified; N.A. Saleemi Publishers, Nairobi
3. ACCA Manual (1991); Cost and Management Accounting Vol.I Longman London
4. NBAA (1985); Study Guide for Elements of Cost Accounting.

ACCOUNTING SPECIALIZATION

COURSE CODE: AC215

COURSE NAME: TAXATION I

Course Description

- ⇒ The subject is specifically designed to broaden students tax horizons in handling the increasingly complex and fascinating world of advanced tax practice.
- ⇒ The aim of this subject is to prepare students for professional undertaking in public as well as private sectors and comply with the day to day tax requirements of the country.
- ⇒ Students are expected to develop knowledge and comprehension to the variety of forms and structures of public sector bodies and the environment within which they operate.

Objectives

- ⇒ The objective of this subject is to provide students with a comprehensive knowledge of public finance and taxation, government sources of revenue and government expenditure, tax assessment, collection and accounting for such revenue.

Learning Outcomes

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

- a) Apply the Tanzania tax laws in assessing the affairs of various taxpayers

- b) Apply provisions relating to offences under domestic revenue laws
- c) Apply principles deduced from decided tax cases
- d) Describe the range of taxation opportunities open to government and preserve discussion for their relative advantages in meeting the government's taxation objectives
- e) Comprehend and appreciate the concept of voluntary compliance
- f) Calculate the income tax – efficient strategies
- g) Identify and evaluate different tax planning scenarios
- h) Identify and evaluate different tax concessions stipulated in the schedules to the tax laws.
- i) Explain the role and key functions of the Tax Revenue Appeal Board and Tribunal: Understanding the process for dealing with appeal.
- j) Describe legal framework governing taxation in the country.
- k) Identify the chances of tax evasion and avoidance and widen their skills upon how those chances could have been curbed.

COURSE CONTENTS

1 INTRODUCTION TO PUBLIC FINANCE AND TAXATION

- The Economic Role of the Government

- Public finance
- Government Intervention
- Government Expenditure
 - * Types/ classification of government expenditure
 - * Factors influencing a country's size of government expenditure
- Government Revenue
 - * Reasons for taxation
 - * Classification of taxes
 - * Principles / canons of taxation
 - * Effects of taxes on the Economy
 - * Non – tax Revenue

2. TAXATION THEORY.

- (a) Optimal tax theory (cardinal of efficient tax system)
- (b) Tax incidence and classification of taxes
- (c) Incidence of taxation
- (d) Taxable capacity, tax base, tax rate and Tax yield
(Progressive, Regressive and Proportional taxes)
- (e) Optimal tax system
- (f) The Nexus of tax administration (Efficient Vs effective tax administration)

3. TAX STRUCTURE AND ADMINISTRATION IN TANZANIA

- a) Tax structure in Tanzania
- b) Functions and organization structure of TRA

4. INCOME TAX ACT 2004

- (a) Imposition of Income tax base
 - * Total income
 - * Repatriated income

- * Final withholding payments
- * Residential status Vs scope of chargeability
- * Residence:
 - Resident Individual
 - Resident Partnership
 - Resident Trust
 - Resident Corporation
- (b) Determination of Employment income
 - * Meaning
 - * Inclusions
 - * Exclusions
 - * General rules of deductions
 - * Specific deductions
 - * Calculations Employment income
- (c) Determination of Business Income
 - * Meaning
 - * Inclusions
 - * Exclusions
 - * General rules of deductions
 - * Specific deductions / Tax deductible expenditure
 - * Depreciation allowances
 - * Realization of Business assets
 - * Calculation of Gains and losses.
- (d) Determination of Investment Income
 - * Meaning
 - * Inclusions
 - * Exclusions
 - * General rules of deductions
 - * Specific deductions / Tax deductible expenditure
 - * Investment incentives
 - * Realization of investment assets
 - * Calculation of Gains and losses.
- 5. (a) Tax payment Procedures & Assessments
 - * Estimated tax payable
 - * Foreign Income tax relief
 - * Returns of Income (Persons exempted to file returns due date, documents to accompany the tax return, extension of time.
 - * Withholding taxes
 - * Self assessment jeopardy assessment, adjusted assessment and assessment of interest and penalties
- (b) Collection and Enforcement
 - * Lat payment of tax

- * Interest for Underestimated tax
 - * Income tax payable by installment
 - * Methods of enforcement
 - * Offences under income tax Act 2004
6. Taxation of Special Industries
- * Insurance
 - * Mining
 - * Farming
 - * Retirement Savings
 - * Charitable Organizations
 - * Clubs and Trade associations

REQUIRED READINGS:

1. Mponguliana R.G, 2005, The Theory and Practice of taxation in Tanzania, 2nd Edition
2. Bhatia, H.L., 2003, Public Finance 24th revised edition
3. Musgrave, Richard A. and Musgrave, Peggy B., 2004 Public Finance in theory and Practice 5th Edition: Tata Mc Graw Hill
4. The United Republic of Tanzania 2004 Income Tax Act ; Government Printer
5. Kessy, Nicholaus J., 2003, The Money and Financial system- Bankers workbook Series: The Tanzania Institute of Bankers
6. East African Community 2004: The East African Customs Management Act.
7. The East African Community Customs Protocol.
8. The East African Community Common External Tariffs
9. Rosen Harney, 2004, Public Finance 7th Edition: Mc Graw Hill/ Irwin.
10. The United Republic of Tanzania 2000, The Tax Revenue Appeals Act 2000: Government Printer

RECCOMENDED READINGS:

- 1 Harney, R. (2004) *Public Finance*, 7th Edition, McGraw Hill
2. The United Republic of Tanzania, (2000). *The Tanzania Revenue Appeals Act 2000*, Government Printers
3. ACCA, (2002). Study Text, Advanced Taxation, BPP, Publishing Ltd, London

COURSE CODE: AC 216

COURSE NAME: FINANCIAL REPORTING I

Course Description:

The aim of the course is to build on knowledge gained in the year one Financial Accounting units, specifically, to build understanding on issues like raising share capital, preparation of financial statements and other matters relating to companies and some specialized activities like hire purchase, investments leasing etc.

Course Purpose

The objective of the course is to improve students' understanding of advanced issues in accounting as a way of preparing the students to cope with the current challenges in the accounting profession.

Objectives

- Outline the distinctive characteristics of sole traders, partnerships and limited companies as business entities.
- Describe the principal items that need to be included in documents covering the setting up and running of the business entities listed in (i) 1 above.
- Describe the different types of loan and share capital.
- Distinguish between authorised and issued share capital.
- Discuss the economic advantages and disadvantages of a limited company as a business entity.
- Outline the main differences between a private and public company.

Learning Outcomes:

On completion of the course students should be able to:

- a) Appraise and apply the international regulatory framework of financial reporting.
- b) Prepare financial statements for different entities to comply with specified International Accounting Standards and other related pronouncements.
- c) Prepare group financial statements (excluding group cash flow statements) to include a single subsidiary, an associated company or joint venture.
- d) Discuss and apply the requirements of other specified International Accounting Standards.
- e) Explain and evaluate the implications of an accounting standard or proposed accounting standard for the content of published financial information.
- f) Explain and evaluate the impact of the financial statements on business decisions.
- g) Explain the legitimacy and acceptability of an accounting practice proposed by a company.

COURSE CONTENTS:

1. The Legal and Regulatory Framework

1.1 International Financial Reporting Standards, Discussion Papers, Pronouncements including accounting for equity and liabilities, assets, provisions and contingencies, segments, related parties, financial instruments, leases, retirement benefits.

1.2 Accounting requirements on disclose and continuing obligations.

1.3 Accounting requirements as per companies act no. 12 of 2002

1.4 Stock Market requirements on disclosure and continuing obligations.

2. Company Accounts

2.1 Formation of Companies

2.2 Issue, forfeiture and re-issue of shares and debentures

2.3 Redemption of preference shares and debentures.

3. Accounting for Business Combinations (IFRS 3)

3.1 Preparation and presentation of group and consolidated accounts (IAS 27).

3.2 Accounting for associated companies (IAS 28)

3.3 Accounting for Joint Venture

4. Accounting for Specialized Activities

Hire Purchase (IAS 17)

Insurance (IFRS 4)

Investment (IAS 40)

Leasing (IAS 17)

Contract (IAS 11)

REQUIRED READINGS

1. International Accounting Standards Board, 2009 - *International Financial Reporting Standards and International Accounting Standards* (IAS): IASB
2. Kothar, Jagdish, Barone, Elisabeth, 2006, *Financial Accounting*: Prentice Hall.
3. Maheshwari, S.N. Maheshwari, S.K. (2005) *Financial Accounting 4th Edition* VIKAS.
4. Glautier, M.W.E., Underdown B. (2001). *Accounting Theory and Practice*: Person Education, 7th Edition.
5. Alexander, D. Britton, A., Jorissen, A. (2005). *International Financial Reporting and Analysis*, 2nd Edition, Thomson Learning.
6. Alfredson, K. Leo, Picker, R. Pacter, P. Radford J. *Applying International Accounting Standards*, J. Wiley.

RECOMMENDED READINGS

1. Bendrey, Mike, Hussey, Roger, Colston, West (2004). *Essentials of Financial Accounting in Business*: Thomson,
2. Lewis, Richard, Pendril, David. (2004). *Advanced accounting, 7th Edition* FT Prentice Hall.
3. ACCA (2004). *Preparing Financial Statements*: Foulk Lynch

BANKING AND FINANCE SPECIALIZATION

COURSE CODE: LW 213

COURSE NAME: BANKING LAW AND PRACTICE

Course Description

This course is an introduction to laws pertaining to secured transactions, letters of credit and the bank collection process. The course also discusses a broad range of legal issues related to processing checks.

Purpose of the Course

To introduce to students to the laws pertaining to secured transactions, letters of credit and the bank collection process.

Course Objectives

To enable the students

- a) Understand how the banking legal systems in Tanzania and other countries regulate the operations of banking business.
- b) Understand the legal aspects of banking operations and the importance of banking law in carrying out various business transactions.
- c) Be enlightened about banking legal aspects and how they affect the methods of conducting business.

Learning Outcomes:

After successfully completing this course, a student will be able to:

- 1) List the essential elements of negotiable instruments
- 2) Describe the rights of a holder in due course and explain how the law governing negotiable instruments protects the free circulation of the instruments in the marketplace
- 3) Describe bank's defenses against liability for forged signature and forged endorsement claims under various circumstances
- 4) List the parties to a letter of credit and review their obligations and liabilities.

COURSE CONTENTS

1. Introduction

1.1 Basic concept of banking

1.2 Banking and financial markets

2. Negotiable instruments

Definition and forms

Features of honoured and,

Dishonoured Cheques,

Paying banker,

Marking cheques,

Return of cheques,

Forgery and recovery of money paid by mistake.

Collecting banker ,

Defect in customer's title,

Defenses available to collecting banker,

Cashing or exchanging cheques

3. Promissory notes,

Definition,

Specimen forms,

Presentment for payment

4. Other instruments:

Bankers drafts,

Bankers Payments,

Conditional orders to pay,

5. **Deposit receipts,**

Certificate of deposit,

Circular letters of credit ,

Travelers' cheques,

6. **Warrants**

Dividend warrants,

Interest warrants, coupons,

Cheque cards and credit cards

7. **Banker and customer**

Management of deposits

Cash loans and other asset accounts

Banker's securities, lien guarantees.

8. **International banking**

9. Foreign exchange

10. Foreign bills

11. Electronic Banking

12. Current issues in banking Liquidity, Capital adequacy problems and, Loans

Reference

- 1) Ross Cranston (2006) *Principles of Banking Law*: Oxford Press
- 2) *Banking law and Practice in India* 21st Edition, 2005 Taiwan's
- 3) E.J.M. Wiketye: (2004) *Elements of Money and Banking with reference to Tanzanian Economy*: Mzumbe University

COURSE CODE: FI 215

COURSE NAME: FINANCIAL ANALYSIS

Course Description

This course deals with the basic skills of financial analysis and fundamental accounting procedures and practices

Course Purpose

The purpose of this course is to teach the basic skills of financial analysis to the prospective bank lender/credit analyst who is already familiar with fundamental accounting procedures and practices

Course Objectives

After successfully completing this course, a student will be able to:

- Define key components of the Income Statement and Balance Sheet
- Use ratios to analyze financial statements
- Describe the link between financial measures and shareholder value
- Identify ways to positively impact corporate performance
- Define key financial terms and concepts

Learning Outcomes:

At the completion of this subject students should be able to:

1. Explain the concepts of simple/compound interest and discounting, and demonstrate how a loan may be repaid by regular installments of interest and capital.
2. Explain accounting frameworks and concepts and the components of financial statements.
3. Identify and discuss the financial structure of corporations and the needs of their stakeholders.
4. Explain dividend imputation and calculate the return to shareholders from franked dividends.
5. Calculate a company's working capital, profitability and market performance ratios using its annual report.
6. Assess the company's performance using the results of the financial ratios calculated.

COURSE CONTENTS:

- The nature of financial information
- Nature and purpose of financial statement analysis

- Scope of financial statement analysis

The demand and supply of financial statements

- Factors affecting the supply and demand of financial statement information

- Examples of financial analysis

- Strengths and weaknesses of accounting statements

- The economic relevance of accounting measures
- The quality of earnings
- Common size statements
- Rationale for financial forecasting
- Use of computer packages in financial forecasting
- Understanding basic building blocks of financial forecasting

The financial statements of a firm,

Income Statement and,
Balance Sheet

Tools of analysis

Vertical analysis of financial statements,
Horizontal analysis of financial statements

Financial price simulation,

Distribution analysis,
Break Even Analysis
Cash flow analysis and,

Optimization techniques

Cash Budget
Setting parameters for future growth and/ or change

Spreadsheets for pricing exotic option

The time series Behaviour of accounting numbers

The interrelationship between financial ratios.

Multiple discriminant analysis.

Failure prediction.

Bond rating.

Credit and risk analysis

Debt ratings

Corporate bond yields and ratings

Passive bond management

RECOMMENDED READINGS

- 1) White Gerald, C Sondhi Ashwinpaul – Hoboken (2003). *The Analysis and Use of Financial Statements : The Analysis and Use of Financial Statements* John Wiley & Sons,
- 2) Berman, H. and S. Smidt (2006). *Financial Management for Decisions making*., Mcmillan, N.Y.
- 3) Brealy, R.A. & Myers, (2002), *Principles of corporate Finance*. McGraw Hill.
- 4) Lorie H.J, and M.T. Hamilton (2006). *The stock Market Theories and Evidence*, Irwin Homewood,
- 5) Financial Statement Analysis and Security Valuation. *Penman. (2001). McGraw Hill*
- 6) Walsh, C. (2003). *Key Management Ratios. (3rd ed.). Financial Times, Prentice Hall*

COURSE CODE: FI 216

COURSE NAME: MONEY AND BANKING

Course Description

Money and Banking is a fundamental treatment of the banker's stock in trade money and how it functions in the Tanzania and world economies.

This course explores money as a medium of exchange, introduces the concept of money supply.

Purpose of the course

To examine the role of banks as money creators and participants in the nation's payment mechanics

Course Objectives

After successfully completing this course, a student will be able to:

- 1) Identify the tools of monetary and fiscal policy
- 2) Summarize and better interpret major trends and issues in banking
- 3) Relate bank operations to the Tanzanian payments mechanism
- 4) Compare and contrast various types of financial institutions.

Learning Outcomes:

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

- Describe financial markets and the primary financial instruments
- Demonstrate an understanding of interest rates structure.
- Identify the key means by which the economy can affect interest rates.
- Explain the theoretical foundations and importance of stock market efficiency.

COURSE CONTENTS

1. Introduction

- 1.1 Definitions,
- 1.2 Functions, qualities of Money
- 1.3 Historical evolution of money,

2. Money and Capital markets

- 2.1 Role of money and capital markets;
- 2.2 Issues in monetary economics;
 - 2.1 The demand for money;
 - 2.2 The supply of money;

3. Banking legislation

- 3.1 Banking legislation in Tanzania.
- 3.2 Non-Bank Financial Institutions.
- 3.3 Non-Bank thrift Institutions.
- 3.4 Other Non-Bank Financial Institutions.

4. Financial Institutions

- 4.1 Commercial Banks in Tanzania

- 4.2 Role of Commercial Banks and,
- 4.3 Financial Institutions in Tanzania
- 4.4 Role of Financial Intermediaries;

5. Central Banking

- 5.1 Role of Central Banking(Bank of Tanzania) and Monetary Policy;
- 5.2 The regulation of financial institutions.
- 5.3 The Dar Re Salaam Stock Exchange Market and Capital Markets
- 5.4 Money in the open economy

References

- 1) E.J.M. Wiketye: (2004) *Elements of Money and Banking with reference to Tanzanian Economy*: Mzumbe University
- 2) Fabozzi F.J. Modigliani F.G, Jones F. Ferri M.G. Modigliani F (2002). *Foundations of Financial Markets and Institutions*, 3rd Ed Prentice Hall
- 3) Khon, M. (2003). *Financial Institutions and Markets*, 2nd Ed. Oxford University Press
- 4) Mishkin F.S. Eakins S.G. (2005) *Financial Markets and Institutions*, 5th Ed. Addison-Wesley Series in Finance.
- 5) Puxty. A. (2002). *An Introduction to Financial System* 2nd Ed. Blackwell.

- 6) Spencer P.D. (2002): *The Structure and Regulation of Financial Markets*, Oxford University Press.

MARKETING SPECIALIZATION

COURSE CODE: MK 215

COURSE NAME: MARKETING MANAGEMENT

Course Description

This course is about the basic principles of marketing management, the marketing systems and its environment and marketing environment.

Purpose

To expose to students some basic concepts of marketing management and its importance.

Objectives

On completion of this course, students will appreciate the role of marketing management in business and they will understand the importance of marketing in today's world.

Learning outcomes

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

1. Develop a marketing strategy for goods and services
2. Explain the concept of new product development and the concept of product lifecycle
3. Appreciate the role of distribution channel structures
4. Describe the various promotion tools and their strategic mixes
5. Explain the various pricing techniques and describe their applications in marketing situations

COURSE CONTENTS:

1. Introduction:
 - e. Basic definitions and concepts
 - f. History, nature and scope of marketing
 - g. Selling vs Marketing
 - h. Marketing management.
2. Marketing Systems and Environment
 - a. Systems approach to marketing
 - b. Macro environment
 - c. Micro environment
 - d. Strategic planning process
 - e. Strategic Marketing
3. INFORMATION IN MARKETING DECISIONS
 - a. Importance of Information in Marketing
 - b. Marketing information systems (MIS)
 - c. Marketing research process.

4. TYPES OF MARKETS
 - a. Consumer market
 - i. Importance and scope of consumer analysis
 - ii. Consumer buying behaviour
 - iii. Factors affecting/influencing buying behaviour
 - iv. Consumer's decision process and its limitations
 - c. Organizational market (industrial)
 - i. Concept of industrial marketing
 - ii. Characteristics of organizational consumers
 - iii. Different types of organizational consumers
 - iv. Organisational consumer's decision process.
5. DEVELOPING A TARGET MARKET STRATEGY
 - a. Analysing consumer demand/market segmentation
 - b. Targeting the market
 - c. Developing the marketing strategy (positioning strategies)
6. MARKET MEASUREMENT AND FORECASTING
 - a. Which market to measure?
 - b. Major concepts in Demand measurement
 - c. Estimating current and future demand
 - d. Types of forecasting.
7. MARKETING ORGANISATION
 - a. Evolution of marketing department
 - b. Ways of organizing the marketing department

RECOMMENDED READINGS

1. Kotler, P. (2005). *Marketing Management: analysis and Planning*, Kevin Lane Keller, 12th Ed.
2. Lehmann, D.R. & Winer, R. S. (1996). *Analysis of Marketing Planning*, Irwin.
3. Silverstein, B. (1998). *Strategies for Increasing Profits through Internet*, Maximum.
2. Urban,G.L. & Star, S.H. (1991). *Advanced Marketing Strategy: Phenomena, Analysis and Decisions*, Prentice Hall.

COURSE CODE: MK 226

COURSE NAME: MARKETING RESEARCH AND INFORMATION SYSTEMS

Course Description

Marketing research and information systems exposes to students on the types of marketing research and marketing research approaches, its process and how to evaluate marketing research projects.

Course objective

Acquaint students with the techniques of handling Marketing Research Projects in a business set up and induce a sense of value for information in marketing decision making process

Learning Outcomes

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

- 1.0 Appreciate accurate, timely, current and relevant information in marketing.
- 2.0 Plan and execute a marketing research project.
- 3.0 Differentiate various components of marketing information systems.
- 4.0 Evaluate research suppliers and assess the quality of information before using it.
- 5.0 Use modern technology to execute research assignments.

COURSE CONTENTS:

1.0 Introduction

1.1 Definitions of key terms

1.2 The Role and importance of marketing research in marketing management

1.3 Types of marketing research and Marketing research approaches.

1.3.1 Exploratory Research

1.3.2 Descriptive

1.3.3 Causal Research

1.3.4 Qualitative vs quantitative Approaches

1.4 Sources of marketing Research Information

1.4.1 Secondary Data sources

1.4.2 Primary Data Sources

1.4.3 Assessing secondary Data

1.5 Suppliers of Marketing research Services

1.5.1 Syndicated service research firms

1.5.2 Custom research firms

1.5.3 Specialty line research firms

1.5.4 Others providers of marketing research

1.6 The scope of Marketing Research

1.6.1 The forms of marketing research

1.6.2 Specific marketing research activities

2.0 Marketing Information systems

2.1 The Distraction between Marketing research and Marketing information systems

2.2 The Important Role of MIS in Marketing Decision Making

2.3 Components of MIS

2.3.1 **Marketing intelligence system**

2.3.2 Internal records

2.3.3 Internal records

2.3.4 Internet data bases

2.3.5 Marketing research

2.3.6 Marketing Decision Support Systems

3.0 The Marketing Research Process

3.1 Defining the Marketing Problem

- 3.2 Formulating the Research objectives Hypothesis and Research question
- 3.3 Selecting a Research design/plan
- 3.4 Collecting the Information
- 3.5 Analyzing information
- 3.6 Reporting writing and presenting Findings
- 3.7 Conducting follow-up.
- 4.0 The concept of measurement and scaling in Marketing research.**
 - 4.1 The importance of Measurement
 - 4.2 Selecting measurement scales
 - 4.3 Types of scales in marketing research
 - 4.3.1** Nominal scales
 - 4.3.2** Ordinal scales
 - 4.3.3** Internal scales
 - 4.3.4** Ratio scales
 - 4.4 The relationship between scales data and data analysis techniques
- 5.0 Evaluating Marketing research Projects**
 - 5.1 Qualities of good Marketing Research Projects
 - 5.1.1** Scientific method followed
 - 5.1.2** Use of creativity in research
 - 5.1.3** Use of multiple methods etc.
- 6.0 Managers' non-use of research Outcome.**
 - 6.1 A nominal conception of marketing research
 - 6.2 Uneven caliber of marketing researchers
 - 6.3 Late and erroneous marketing research findings
 - 6.4 Intellectual differences etc.,
- 7.0 The Role of Marketing Research in small and non-profit organizations:**
 - 7.1 Perceptual mapping technique i.e. reading customers' mind
 - 7.2 Customizing research to special needs
 - 7.3 Understanding research challenges for these clients. Etc.,
- 8.0 Conducting marketing Research internationally,**
 - 8.1 Challenges and opportunities

RECOMMENDED BOOKS

- 1.0 Carl M.C. Daniel, Sr. Roger Gates – (Current Ed.) *Marketing Research Essentials* West Publishing Company.
- 2.0 Harper W.B. Sr. Ralph W and Stanley F. Stasch.(2005). *Marketing Research Text and cases*, 7th Ed. Richard D. Irwin Inc.
- 3.0 James E. Nelson (current ed). *The Practice of Marketing Research*, Kent Publishing company.

CODE: MK 217:

COURSE TITLE: CONSUMER BEHAVIOR

DESCRIPTION AND PURPOSE

This course introduces the students of marketing to various types of consumer behaviors and the dynamics of consumer behaviors and consumer markets. The course further provides students with understanding of factors that influence the acquisition, consumption and disposition of products, services and ideas.

Objective:

1. The course is geared towards understanding the underlying factors influencing consumer buying process.
2. To enable students at the end of the course to develop marketing strategies in line with consumer behavior.

Learning outcomes

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

1. Evaluate markets in terms of consumers
2. Apply knowledge on various types of consumer behaviors when making buying decisions
3. Appreciate various types of consumer behaviors
4. Describe theories on consumer behaviors and their implication to marketing decisions.

Contents:

1.0 OVERVIEW OF CONSUMER BEHAVIOUR.

- Importance of consumer.
- Defining consumer behavior.
- Problems in the study of consumer behavior.
- Approaches to studying consumer behaviour.
- Consumer problems and needs.
- Product development to solve problems.
- Consumer decision process.
- Distinctive purchase classes.
- Customer loyalty behavior.
- Stages in consumer adoption process
- Buying roles.
- Influence of product characteristics on rate of adoption

2.0 CONSUMER SEARCH FOR INFORMATION.

- Introduction to consumer search.
- Internal consumer search
- Family information sources.
- Social groups as information source.
- Cultural Values guide consumer search.
- Promotion influence.

3.0 INTERNAL INFLUENCES

- Consumer perception.
- Needs, motives and personality.

- Psychological influence.
- Consumer attitudes, learning.
- Psychographics characteristics.
- Other personal factors influence.

4.0 ENVIRONMENTAL INFLUENCES

- Social environment.
- Groups influences.
- Family division making.
- Cultural and cross-cultural influences.
- Economic factors influence.
- Other variables that influence consumer behaviour.

5.0 ORGANISATIONAL CONSUMERS.

- Characteristics of organizational consumers.
- Types of organizational consumers.
- Organisational consumer's decision process.
- Types of buying decisions.
- Participants in decision making.

6. CONSUMER EVALUATION AND DECISION MAKING.

- Introduction to consumer decision.
- Consumer purchase decision.
- Communication with consumers.

7.0 CONSUMER ASSESSMENT OF PURCHASE.

- Introduction to post purchase assessment.
- Consumerism and consumer rights.

8.0 THEORIES AND MODELS EXPLAINING CONSUMER BEHAVIOUR.

- Expectancy value model
- Non compensatory models of buyer behaviour.

REQUIRED READINGS:

1. Del I. Haw Wins et all. – (1999) Consumer Behavior Irwin.
2. John T. Mentzer and David J. Schwartz. – Marketing today 4th ed. Harcourt Brace.
3. Ian Fenwick and John A. Quelch – (2005) Consumer Behavior for Marketing managers Allyn and Bacon.
4. Tervell G. Williams – (2003) Consumer Behaviour (Fundamentals and Strategies) West Publishing Coy.
5. Thomas S. Robertson et all .- (2006) Consumer Behaviour. Scott, Foresman Company.
6. Joel R. Evans and Barry Berman – Marketing Zed Macmillian.
7. James U. Mcneal - Dimensions of consumer Behavior zed . Appleton - Centruy.
8. Henry Assael – Consumer behavior and Marketing actions 3rd ed. Kent Publishing coy.

9. C. Gleen Walter and Baise S. Bergiel – (1996) Consumer behavior South Western Publishing copy.

PROCUREMENT AND LOGISTICS SPECIALIZATION

COURSE CODE: SC 211

COURSE NAME: PHYSICAL DISTRIBUTION AND WAREHOUSE MANAGEMENT

Course Description

Examine in depth the policies, principles, techniques and methods involved in the physical, quantitative, financial and managerial control of stocks of goods and materials, including external and internal movement. Disposal and understand the legal implications in warehouse, stockyard and motor vehicle management, involving elements of transport management

Purpose

The aim of this course is to introduce students to the advanced study of activities involved in physical distribution and warehouse management.

Objectives of the Course

- to give students an understanding of the concepts of physical distribution
- to make students familiar with a range of decisions to be made in physical distribution and warehouse management

Learning Outcomes

By the end of this course a student should be able to:

1. define activities that constitute physical distribution and warehouse management
2. determine the best packaging method to be used in a particular situation
3. to apply different materials handling principles in physical distribution and warehouse management
4. explain the role of different intermediaries in physical distribution
5. identify and quantify different factors involved in location decisions
6. describe decisions that are made in managing warehouse operations
7. list down different elements of transportation as related to physical distribution
8. describe decisions that are involved in managing inventory
9. appraise the role of quantitative methods in problem identification and solving in physical distribution and warehouse operations

COURSE CONTENTS

- 1.0. The concepts of physical distribution and ware house management:
 - 1.1. Physical Distribution

Definition and scope, physical Distribution system (as it involves the location, timing, and conditions of deliveries). Importance of (PD), customer service and cost approach and opportunities.

- 1.2. Physical distribution strategy – involving other functional areas-transportation, inventory and facilities.
 - 1.3. Application of management decision making tools, planning techniques - models – such as Queuing, theory linear programming, transportation model, Forecasting techniques, Break-even analysis CPA/PERT.etc.
 - 1.4. Channels of Distribution – Understanding channels of distribution. Types of channels. Selection of the channels of distribution.
 - 1.5. Depot Location systems: Single versus multiple network, in relation to sources. The effect of depots to transport cost analysis.
 - 1.6. Comparative Analysis of relative merits, costs and procedures involved in Transportations by Road, Railways, air, sea carriage and pipeline containerization unitization, palletisation, and packaging and packing concepts. Handling equipment – Mechanical-Manual and electric powered for unloading, loading and simple short distance transfers. Road transport – vehicle design and local planning, route scheduling. Fleet management, Their costs, replacement, maintenance and security.
- 2.0 Managing Resources – Warehouse”
- 2.1 Factors affecting sitting and functional features of warehouses and stock yards.
 - 2.2 Internal layout, storage and handling equipment.
 - 2.3 Goods movement theory.
 - 2.4 Preservation and packaging security.
 - 2.5 Safety and safe methods of working Automated warehousing,
 - 2.6 Determination of obsolescent and redundant stocks; disposal, method study.
 - 2.7 Productivity techniques and measurement.
 - 2.8 Control of costs. Industrial relations: management of stores staff, representation, employer/ employee relationships relationship with labour union.
- 3.0 Inventory Control of Goods and Materials
- 3.1 Factors involved in determining of stock control policy.
 - 3.2 Objectives and techniques of stock control cost of inventory investment stock holding and profitability.
 - 3.3 Identification and coding standardization, rationalization and variety reduction.
 - 3.4 Stock holdings and profitability comparative study of techniques of provisioning including forecasting of demand, determination of the right range of stock, quantity and cyclical provisioning, automatic replenishment.
 - 3.5 Stock control and stores accounting methods. Computer in stock control.

REQUIRED READINGS:

1. Alan Rushton, Phil Croucher & Peter Baker (2006). **The Handbook of Logistics and Distribution Management** (3rd ed.). **Publisher:** Kogan Page
2. Kirk D. Zylstra (2005). **Lean Distribution: Applying Lean Manufacturing to Distribution, Logistics, and Supply Chain.** **Publisher:** Wiley

3. Michel Baudin (2005). **Lean Logistics: The Nuts And Bolts Of Delivering Materials And Goods.** Publisher: Productivity Press

RECOMMENDED READINGS

4. Donald Waters (2003). Global Logistics and Distribution Planning (2nd edition). Published by Kogan Page,
5. Malcaly,D.E. (1994). Warehouse Distribution and operations Handbook
6. Magee J.F. (2000). Physical Distribution systems – McGraw Hill
7. Attwood P. R. (1999). Planning and Distribution System Westmend Grower Press.
8. Comptor, H.K.(1999).Supplies and Materials Management 2nd ed. MacDonald And Evans – London.

COURSE CODE SC 212

COURSE NAME: PROCUREMENT PRACTICE AND TECHNIQUES

Course Description

This course is about purchasing practice and techniques. It deals with deeper analysis of various practices of purchasing and the techniques necessary to make the right buy.

Course Aim

The course is expected to expose students to the practice and techniques of procurement that are used in both public and private procurement. Also to enable students appreciate and apply various procurement techniques in their business environment and to exercise professional buying behavior.

Course Objectives

- To examine in depth the techniques and methods involved in effective purchasing of materials in a variety of contexts.
- To re-visit some concepts in procurement principles with a deeper analysis, emphasizing the techniques needed for them to handle policy issues in procurement.

Expected learning out comes.

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

- Identify and differentiate buying method available for procurement practice
- Describe sourcing techniques and approaches
- Define and explain different types of specifications and show their applications
- Recognize the principal commodities and explain factors that cause commodity prices to fluctuate.
- Analyze buying techniques for commodities and capital equipments
- Show how buying of capital equipments can be differentiated from normal purchase of goods.

- Critically analyze processes for procurement of services and identify peculiarity of it from other types of purchase.
- Point out professional buying behavior and appraise ethical codes of conduct in procurement practice
- Organize approaches for measuring procurement performance.
- Make effective use of disposal methods for redundant stocks, scraps and waste materials

Course Contents:

- 1.0. Purchase descriptions and specifications
 - 1.1 Specification defined
 - 1.2 Importance of specifications
 - 1.3 Types of specifications and their uses
 - 1.4 Quality assurance and control aspects
 - 1.5 Methods for the off-line control quality.
 - 1.6 National and International Standards.
- 2.0. Availability and Sourcing
 - 2.1 Forecasting approach
 - 2.2 Sourcing-Techniques
 - 2.3 Supplier evaluation and supplier development.
- 3.0 Buying methods and decisions
 - 3.1 Competitive bidding
 - 3.2 Single and Multiple sourcing
 - 3.3 Hiring and leasing
 - 3.4 Uses and limitations of competition and negotiation.
- 4.0. Control of price and supplier performance
 - 4.1 Price determination in competition and negotiated contract
 - 4.2 Price analysis and cost analysis
 - 4.3 Learning curves and experience curves.
- 5.0. Buying commodities
 - 5.1 The principal commodities
 - 5.2 Why do commodity prices fluctuate: Price stabilization schemes
 - 5.3 Buying techniques commodities.
- 6.0. Purchasing capital equipment
 - 6.1 Difference in procurement of capital equipment
 - 6.2 Capital equipment purchasing procedure
 - 6.3 Specification of capital equipment
 - 6.4 Life cycle cost analysis investment appraisal
 - 6.5 Purchasing role in buying capital equipment
 - 6.6 The used equipment market.
- 7.0. Controlling performance, efficiency and effectiveness.
 - 7.1 Measuring purchasing performance
 - 7.2 Purchasing as the intelligent customer
 - 7.3 Benchmarking in purchasing and supply
 - 7.4 Indicators of performance
 - 7.5 Reporting to management

- 7.6 Disposing of Redundant stock, scrap or waste.
- 8.0. Professional buying behavior
 - 8.1 Ethical behavior and relationship with supplier
 - 8.2 Personal ethics code of conduct in procurement
 - 8.3 NBMM codes of conduct

REQUIRED READINGS

1. Peter Bairly et al (2005). Purchasing Principles and management 9th Edition, Prentice hall Harlow England.
2. David N.Burt, Donald W.Dobler and Stephen L. Starling (2005) World class Supply Management. The key to supply chain management Tata McGraw – Hill companies, New Delhi.

RECOMMENDED READINGS

1. Lysons Kenneth (2000) Purchasing and supply chain, 5th edition, Pearson education Harlow, England.
2. Donald Dobler (1990), Purchasing and Materials management, 5th Edition, McGraw Hill publishing company, New York.

HUMAN RESOURCE MANAGEMENT SPECIALIZATION

COURSE CODE: GM 211:

COURSE NAME: STRATEGIC MANAGEMENT

Course description:

The course introduces the importance of strategic management in organizations.

Purpose

The main objective is to impart knowledge and different management strategic options and how to combine them making optimal use of the available resource to obtain best results; and to make students understand the Strategic Planning Process.

Specific objectives:

At the end of the students should be able to:-

1. Define the term strategy, policy, mission and vision
2. Formulate mission and vision statements
3. Analyze the business Environment and diagnose opportunities and threats
4. Analyze and diagnose internal strength
5. Formulate strategic objective
6. Develop various specific strategic towards achieving objective formulated in (iv) above
7. Allocate resources, organize and Plan system to implement strategic management process.
8. Evaluate and Control the strategic management process.

Learning Outcomes

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

1. Explain how strategic management was developed as a concept, theories involved and practices.
2. Define the objectives of strategic management; and the capacity of organisations to achieve its goals through them.
3. Analyse the context within which strategic management operates.
4. Work in teams and experience solving problems as part of a group; and to appreciate the importance of strategic management in our day to day activities.
5. Analyse challenges and opportunities facing organisations of all sizes today.
6. Learn to apply various concepts of strategic management.
7. Evaluate the internal operations and external issues facing various organisations and to craft strategies that can lead these firms to success.

COURSE CONTENTS:

1.0. Nature and scope of strategic management

- Components of strategic Management
- Defining Business Mission

2.0. Scanning the business environment

- The Business Environment
- The internal business environment (Components, feature, influences)
- Analysis the Business Environment.

3.0 Case study (SWOT)

4.0. Setting strategic objective

- The concept of strategic Objective
- Rationale for Strategic Objectives
- Features of Strategic Objective (SMART)
- Levels of Strategic Objective
- Business Level Strategic Objectives
- Function Level Strategic Objectives
- Departmental and field unit Objectives.

5.0. Strategy formulation

- Reviewing Business Mission
- What we are (What we produce for whom)
- Where are we (marketing/Procurement)
- Where we are heading to (in relation to marketing/Procurement) Positioning)
- Issues identification
- Internal resources available (Skills and Capabilities).
- Does the Environment Allow (Environmental Potential and Challenges).
- Identification of Task.

6.0. Implementation of the strategic plan

- Assigning task
- Budgeting for implementation
- Monitoring for improvement (Control)
- Review and Evaluation

7.0. case study

REQUIRED READING:

1. Allan H Anderson and Dennis Barker (1998), BUSINESS POLICE: a Skill and Activity Based Approach, BEACON BOOKS, NEW DELHI.
2. Athur A.Thampon, Jr A.J.Strchland: (2001) STRATEGIC MANAGEMENT Concepts and Cases – 12th Edition, BPIRWIN, HOMEWOOD, ILLIONOIS.
3. Lawrence R.Jeuch William F.Glueck (1988): BUSINESS POLICY AND STRATEGIC MANAGEMENT 5tyh Edition. Mc Graw Hill International Editions NY.

RECOMMENDED READING

- 1.1 . Cliff Bownan David Asch (1988) STRATEGIC MANAGEMENT, McMillan Education, London.
- 1.1 Robert A.Comerford and Dennins W.Callaghan (1985): STRATEGIC MANAGEMENT Tools and cases for Business Policy Kent Publishing Coy, BOSTON MASSACHUSETTS.

- 1.2 Bowman,Cliff & David Asch, STRATEGIC MANAGEMENT, McMILLAN Education, London
- 1.3 Peace II, J.A. & Robison, Jr. R.B. STRATEGIC MANAGEMENT FORMUATION, IMPLEMENTATION, AND CONTROL (1994), Irwin Burr Ridge.
- 1.4 George A.Steoner, et al (1986): MANAGEMENT POLICY AND STRATEGY Text, Readings and Cases 3rd Edition, McMillan Publishing Copy NY
- 1.5 David E. Husey (199=84):CORPORTE PLANNING; Theory and Practice, 2nd EditionPergamon Press Ltd., Heading Hill Hall, Oxford.
- 1.6 Bernard, T..S.et al (1979): CORPORTE STRATEGY AND PLANNING, Heinemann, London.
- 1.7 David hussey (1998). STRATEGIC MANAGEMENT FROM THEORY TO IMPLEMENTATION, Planta Tree, UK,4th Ed.,
- 1.8 Hale C.Bartlett: CASE IN STRATEGIC MANAGEMENT FOR BUSINESS: The Dreyden Press Chicago, New York.

COURSE CODE: GM 212

COURSE NAME: BUSINESS AND SOCIETY

Course Description:

This course is a result of human development which calls for closer interrelationship with business, government and society. The entire course covers the nature and scope of society and business, management of corporate social responsibilities and government regulations and business. Theories of social and economic justice, business ecology and environment as well as moral reasoning and organizational culture are issues covered under business and society course.

Course Purpose:

The course is designed to enable students to understand the interrelationship between society and the business, why and how they interact with each other to generate the outcome.

Course Objectives:

- To enable students understand key terms and scope of Business and Society and their interrelationship.
- To enable students to use various models of Business and Society for analyzing our society and business.
- To explore the possible issues that has strategic significance to management and society in general.
- To enable students be aware of how processes of justice, multinationals and business ethics are applied in organizations.

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Learning Outcomes

1. Recall key terms used in business set up
2. Understand the orientation of the world of business; and ways in which business and society interact.
3. Apply various models of Business and Society for analyzing our society and business.
4. Explain the underlying forces that influence business organisations and appreciate the roles of stakeholders for business survival
5. Describe ways in which a company can use to respond to the new rules of conducting business.
6. Analyse the vast complexity of the field and the enormous implications of the business-government-society interrelationship for individuals and all those groups that are interested in business.
7. Learn major types of government regulations; and value how the regulatory system works.
 - Evaluate and suggest policy guidelines that may carry both business and society toward workable, liveable and mutually beneficial solutions.

COURSE CONTENTS:

1. **Introduction:**
 - The interface of business and society
 - An interactive model of business and society
 - The fundamental social challenges to business.
 - Linking corporate interests with social challenges.
2. **Corporate social responsibility and its management**
 - Origins of social responsibility debate-arguments for social involvement and arguments against social involvement.
 - The direction of social involvement.
3. **The management of corporate social responsibility**
 - Meaning of corporate social responsibility
 - How companies respond to social demands
 - The limits of corporate social responsiveness
4. **The free market, government regulation and public policy**
 - Free enterprise, business philosophy and value system
 - The free market and the ideology of free enterprise
 - Challenges of free enterprise in today's business ideology.
5. **Government regulation of business.**
 - An overview of government regulation, implementing social choices
 - Types of regulations and how regulations work
 - The growth of government and the growth of social regulations, why have social regulations grown.
 - The costs of government regulation, cost-benefit-analysis.

6. **Business and its Public**
 - Stakeholders, managers and corporate governance
 - Stakeholders' claimants
 - Stockholders to management, areas of mutual benefits and potential conflicts
 - Corporate governance; corporate disclosure, stockholders' annual meetings. Shareholders proposals and stockholder's suit.
 - Non-profit government business
7. **Consumer interests**
 - Business-consumer relationships
 - The consumer movement
 - Major consumer issues
 - Responses to consumerism
8. **Business community relationships**
 - The context of ethical behaviour
 - Moral reasoning and organizational culture
 - Moral reasoning and judgment
 - Management implications.
9. **Business ecology and the environment**
 - The concept of ecology and how business and society affects it
 - Major ecological problem facing mankind and how they have become policy issues.
 - Views of environmentalists and business on ecological issues
Major laws that protect the environment and control business
 - Environmental ethics and its place in the organization.
10. **Theories of social and economic justice**
 - What is social and economic justice
 - Different types of theories of social and economic justice
 - Fairness in business and society
 - Organizational stakeholders claims
 - Managerial implications of social and economic justice
11. **Multinational business and government relations**
 - The multinational corporations
 - Types of MNCs-Types of MNCs strategies
 - National government objectives and strategies
 - Negotiation process between host government and MNCs

REQUIRED READINGS

1. Anne, T. Lawrence, James Weber (2007) **Business and Society: Stakeholders, Ethics, Public Policy**, McGraw-Hill School.
2. George A. Steiner and JHohn F. Steiner (2005) **Business, Government and Society: A Managerial Perspective**, McGraw Hill Professional: Boston.

3. Archie B. Carroll, Ann K. Buchholtz, (latest edition) **Business and society: Ethics and Stakeholders Management**, Thomson south West.

RECOMMENDED READINGS

1. Debbie Thorne, Mc Alister, O.C. Ferrell and Linda Ferrell (2005) **Business and Society: A strategic Approach to social Responsibility**; Boston: Houghton Mifflin Company.
2. Douglas E Greer (1995) **Business, Government and Society: Managing Competitiveness, Ethics, and social Issues**, New Jersey: Prentice Hall.
3. Keith Davis and William C. Frederic (1981) **Business and Society- Managing ,public policy, ethics**. McGraw-Hill Book Company; New York

COURSE CODE: HR 215

COURSE NAME: HUMAN RESOURCE MANAGEMENT I

Course Description

This course introduces the importance and how to plan for HR, how to acquire and implement HRIS. Further, the course deals with job design, analysis, people resourcing, compensation, training and development.

Purpose

To provide students with knowledge to analyze and determine human resource requirements in an organization.

Course Objectives

- (i). To enable students to plan for HR needs in an organization
- (ii). To enable students to develop appropriate integrated strategy for HR acquisition, utilization and retention

Learning Outcomes

After completing the course, students will be able to:

- (i). Describe the components of HRP
- (ii). Describe the process of Job Analysis
- (iii). Construct a job description, job specification and performance standards
- (iv). State the steps in recruiting process
- (v). State the advantages and disadvantages of internal and external sources of recruits
- (vi). Design an effective recruiting system
- (vii). List the steps in selection process
- (viii). Develop selection criteria and Conduct an effective selection interview for a given job
- (ix). Describe the steps in training and Design a comprehensive training and development program
- (x). Show the relationship of various forms of compensation to motivational theories
- (xi). Design a comprehensive compensation system.

COURSE CONTENTS

- 1.0 Introduction to HRP**
 - 1.1 Definition of HRP
 - 1.2 Classification of HRP and manpower planning concepts
 - 1.3 Rationale for HRP in organizations
 - 1.4 Levels of HRP; national, intermediate, corporate (organizational) and project.
 - 1.5 Human Resource Planning Process
- 2.0 Human Resource Information System (HRIS)**
 - 2.1 What is HRIS?
 - 2.2 The rationale for HRIS?
 - 2.3 Acquiring and implementing HRIS
 - 2.3.1 HRIS needs assessment
 - 2.3.2 Implementation
 - 2.3.3. Design and development
 - 2.4 HRIS applications
- 3.0 Job Analysis and Design**
 - 3.1 Job analysis defined
 - 3.2 The job analysis process
 - 3.2.1 -the scope of job analysis
 - 3.2.2 -the methods of job analysis
 - 3.2.3 -data collection and analysis
 - 3.2.4 -assessing job analysis methods
 - 3.3 An overview of job design
 - 3.3.1 -organizational elements
 - 3.3.2 -environmental elements
 - 3.3.3 -behavioral elements
- 4.0** Techniques of Job redesign
- 5.0 People resourcing**
 - 5.1 People resourcing defined
 - 5.2 People resourcing and HRM
 - 5.3 Recruitment
 - 5.4 Selection
 - 5.5 Placement
- 5.0 Compensation Management**
 - 5.1 Compensation defined
 - 5.2 Major Components
 - 5.3 Objectives
 - 5.4 Designing Equitable Compensation system
 - Internal, external and individual equity
 - 5.5 Performance Based Rewards(incentives) and benefits
- 6.0 Training and Development**
 - 6.1 Definition
 - 6.2 Rationale for HRD in organizations
 - 6.3 The major elements of HRD
 - 6.4 Training Process
 - 6.5 The process of learning and development

6.6 Knowledge and talent management

REQUIRED READINGS

- 1.0 Armstrong Michael (2006) “Human Resource Management Practice” 10th Ed. London, Kogan Page
- 2.0 Bernadine H. J & Russel J.E.A (1993) “Human Resource Management: An experiential Approach” New York McGraw Hill
- 3.0 Byars L.L & Rue W.L (1997) “Human Resource Management” 5th Ed. Boston Irwin McGraw Hill
- 4.0 Cole G. A (2002) “Personnel and Human Resource Management” 5th Ed. London ELST

RECOMMENDED READINGS

- 1.0 French W (1994) “Human Resource Management” 3rd Ed. Boston, Houghton Mifflin Company
- 2.0 Ivancevich J.M (2004) “Human Resource Management” 9th Ed New York McGraw Hill Irwin
- 3.0 Schuler R. S (1995) “Managing Human Resources” 5th Ed. Minneapolis/ St. Paul, West Publishing Company
- 4.0 Schuler R.S & Huber V. L (1993) “Personnel and Human Resource Management” 5th Ed. Minneapolis/ St. Paul, West Publishing Company
- 5.0 Werther W.B& Davis K (1993) “Human Resources and Personnel Management” 4th Ed. New York, McGraw- Hill, Inc

SECOND SEMESTER

COMMON COURSES

COURSE CODE: LG 221

COURSE NAME: BASIC FRENCH II

Course Description

The course involves further intensive study of the language, to improve vocabulary pronunciation and grammar, with a view to developing self – expression, both in writing and speaking. Introduce students to authentic short texts (literary and others) and further listening practice to enable students to deal with more everyday situation as well as to develop and share critical altitudes towards French culture and s society.

Course Objectives

At the end of the course, students will have developed skills and ability to use French in a variety of communicative situation. They will have improved on the structure, oral and written expression. Students will also have practised in listening and reading comprehension.

Learning Outcomes:

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

- Write correct and well formatted short essays, term/research papers, reports and business letter in French
- Write memos, persuasive messages/proposals/requests and summaries under different contexts in French.
- Identify and explain interview techniques and media selection criteria in business settings in French

COURSE CONTENTS

Module 1: Expressing ideas

- 1.1 Study of the firms: jobs and activities
- 1.2 Expression of the success and failures, situation of urgency
- 1.3 Expression health, communication, technology
- 1.4 Expressing wish , obligation
- 1.5 Facilitate , reassure, explain operation
- 1.6 Writing letters requesting information, giving instructions
- 1.7 Search for information from scientific text.

Module 2: Giving Information

- 2.1 Present project, compare systems; education administration, politics
- 2.2 Express opinion, report events
- 2.3 Propose, insist, refuse, make choice
- 2.4 Write an application for a job
- 2.5 Search for information in documents on tourism
- 2.6 Reading / writing adventurer ,exploitations
- 2.7 Describe accommodations, ask/ give information on weather

Module 3: Writing Text

- 3.1 Advertisements, the press and the television
- 3.2 Organization and international events
- 3.3 Giving /asking information on moral values
- 3.4 Compare qualities and defects of objects
- 3.5 Express the will and sentiments
- 3.6 Convince and expose arguments
- 3.7 Writing descriptive or historical; argumentative or persuasive texts

REQUIRED READINGS.

1. Miquel, C (2002) *Communication Progressive du Français*, CLE internationale.
2. Poisson-Quinton, S ; Huet-Ogle, L ; Boulet, R Vergne-Sirieys, A (2003) *Grammaire expliquée du Français*, CLE international.
3. Le Corre, A-L (2004) *Taxi*, Hachette, Paris
4. Girardet, J & J. Pecheur (2002) *Campus*, CLE international, Paris
5. Chamberlain, A (1991) *Guide de Communication*, Didier, Par

RECOMMENDED READINGS

1. Thiévenaz, O (2003) *Grammaire progressive du français, niveau avancé: Cahier de 400 exercices*, CLE internationale.
2. Poisson-Quinton, S (2005) *Compréhension Ecrite niveau1, 2 &3*, CLE internationale, Paris
3. Poisson-Quinton, S (2004) *Expression Ecrite niveau1, 2 &3*, CLE internationale, Paris
4. Girardet,J and J.Cridling (1997) *Panoram 1.2 and Cahier d'Exercices*. CLE International
5. Watcyn-Jones, P. and F. Prouillac. (1994) *350 Exercise Vocabulaire Illustre'*. Hachette

COURSE CODE: REL 221

COURSE NAME: COMPARATIVE RELIGIONS

Course Description

The course introduces to students major religions of the world and introduces topics that enable students to understand the background of each religion. The courses emphasizes also on African traditional religions.

Purpose

This course aims at enabling students to appreciate the common elements found in ATR, Islam and Christianity

Objectives

- (a) Expose students to differences between Islam and Christianity and to develop the art of tolerance
- (b) Enable the Students to understand the influence of ATR in our day-to-day life

Learning Outcomes

After completion of the course, students will be able:

1. Appreciate the religious spirit inherent in the people of Africa and the beliefs, traditions and practices that have developed in response to the world and their reflection on it.
2. Describe the background, origins and development of the Christian religion and its place in the religious expression of the African people.
3. Develop and apply the critical thinking on some beliefs as they influence the students in their daily life.

COURSE CONTENTS:

African Traditional Religion (ATR)

1. Reasons for Studying comparative religion
2. Reasons for studying ATR
3. The meaning of African Traditional religion

4. The origin of ATR
 - 4.1.1 How ATR was found
 - 4.1.2 Characteristics of ATR
 - 4.1.3 Wrong ideas about ATR
 - 4.1.4 Where ATR is found
- 4.2 African Belief in Mystical powers
 - 4.2.1 -Categories of mystical powers
 - 4.2.2 -Magic and Religion
 - 4.2.3 -Kinds of Magic
 - 4.2.4 -Witchcraft and Sorcery
 - 4.2.5 -Associate of Witchcraft and Sorcery
 - 4.2.6 -Characteristics of Witchcraft and Sorcery
 - 4.2.7 -How does one get bewitched?
 - 4.2.8 -How one protects against witchcraft
 - 4.2.9 -Differences between witchcraft and sorcery.
- 4.3 Mystical powers pertain to different persons: Medicine persons, Diviners, Rain makers, Rulers, Priests and prophets.
- 4.4 Belief in God
 - 4.4.1 -The concept of God in ATR
 - 4.4.2 -African names of God
 - 4.4.3 -Is ATR Monotheistic, Pantheistic or Polytheistic?
 - 4.4.3.1 The nature of God in the ATR context
 - 4.4.3.2 The works of God
 - 4.4.3.3 Attitudes of African towards God
 - 4.4.3.4 Worshipping of God
 - 4.4.3.5 Means of worshipping
 - 4.4.3.6 Occasion and purpose of worshipping
 - 4.4.3.7 Separation between God and Man (the concept of the origin of evil)
- 4.5 Relationship
 - 4.5.1 -Person as an integral part of the community
 - 4.5.2 -A person as a processual entity
 - 4.5.3 -Stages in becoming a person
 - 4.5.4 -The African value of kinship
 - 4.5.5 -The African family, clan and ethnic community.
- 4.6 Events of life cycles
 - 4.6.1 -Pregnancy
 - 4.6.2 -Ways of assuring safe birth
 - 4.6.3 -On the arrival of the Baby
 - 4.6.4 -After birth
 - 4.6.5 -Naming of the Baby
 - 4.6.6 -Initiation into adulthood
 - 4.6.7 -Importance and meaning of initiation.
 - 4.6.8 -Marriage and family life
 - 4.6.9 -Marriage customs
 - 4.6.10 -The meaning of Marriage in ATR

- 4.6.11 -Children, family and multiple marriages
- 4.6.12 -Death
- 4.6.13 -Myths about death
- 4.6.14 -Expressions used by Africans to describe the phenomenon of death
- 4.6.15 -Causes of death
- 4.6.16 -Rituals associated with death
- 4.6.17 -The hereafter
- 4.6.18 -The destiny of the soul.

5.0 Islam

- 5.1 Importance of studying Islam
- 5.2 The meaning of the word Islam
- 5.3 Population of Muslims in the World
- 5.4 The historical background of Islam
 - 5.4.1 Pre-Islam life situation
 - 5.4.2 Religious life and the importance of Mecca
 - 5.4.3 The Prophet Muhammad and the beginning of Islam
 - 5.4.4 The prophet's family
 - 5.4.5 Contents of the messages Muhammad received
 - 5.4.6 Opposition to the prophet and the new faith
 - 5.4.7 The prophet's teachings that made Islam successful
 - 5.4.8 Development of Islamic states
- 5.5 The Holy Qur'an
 - 5.5.1 The nature of the Qur'an
 - 5.5.2 Qur'an and the Arabic language
 - 5.5.3 The Qur'an and other scriptures.
 - 5.5.4 Structure of the Qur'an.
- 5.6 The sunnah and Hadith
- 5.7 Islamic Doctrines (sharia)
 - 5.7.1 -Duties of worship (five pillars of Islam)
 - 5.7.2 -Confession of faith
 - 5.7.3 -Prayer
 - 5.7.4 -Contribution to Charity
 - 5.7.5 -Fasting during the month of Ramadan
 - 5.7.6 -Pilgrimage to Mecca
- 5.8 Duties of Human Relationship
 - 5.8.1 -The moral values
 - 5.8.2 -The family
 - 5.8.3- Marriage in Islamic law
 - 5.8.4 -The position of women in Islam
 - 5.8.5 -Crime and punishment
 - 5.8.6 -War and peace (Jihad)
- 5.9 The Unity and Diversity among Muslims
 - 5.9.4 -The umma
 - 5.9.5 -The nature of Islamic unity
 - 5.9.6 -Diversity within the Umma (the Sunni, Shia, The Sufi)

- 5.10 Islam and the modern world.
 - 5.10.4 -Islamic view of Christian beliefs
 - 5.10.5 -The Christian view of Islamic belief
 - 5.10.6 -Reconciliation and dialogue.

C) Christianity

1. Reasons for studying Christianity.
2. Meaning of Christianity
3. The historical background of Christianity

Judaism and Christianity

-Jewish Religious writings

-Jesus Christ and Judaism

3.4 -Jesus Christ

3.5 -Sources of information about Jesus Christ

3.6 -Life and teaching of Christ

1. Founding and Growth of the Church.

-The four gospels

-The early Church

-Problems faced the early Church.

-Reasons for the survival of Christianity.

-Spread of Christianity during early days

2. Further experienced problems (schism and heresies)
3. Major divisions in Christianity.

-The Great schism of 1054 (the western and eastern Church)

4. Reformation

-The Catholic Church

-Martin Luther and Lutheranism

-John Calvin and Calvinism

-The Anglican Church

-The Pentecostal Churches

5. Common Christian beliefs and teachings

-The holy bible.

-Challenges of Christianity today (Ecumenism, and Enculturation).

REQUIRED READINGS

1. Laurent Magesa; (2002). *African Religion*. Paulines publications, Nairobi.
2. Dominique Zahan; (1983). *The Religion, Spirituality and Thought of Traditional Africa*. The University of Chicago press.
3. Munga Tehanan; (2007). *Uchawi unavyo kupata na kujikinga*. Faji Dar es Salaam
4. Michael, T. (2003) *What Muslims should know about Christianity*, Nairobi Kenya: Pauline's Publications Africa.
5. Dupuis, J. Toward (2001). *A Christian Theology of Religious Pluralism*. Orbis Books. Maryknoll, New York .

RECOMMENDED READINGS

1. John S. M; (1987). *Introduction to African Religion*. Heinmann Great Britain.

2. Ovey. N Mohammad (sj) (1999). *Muslim Christian Relations 'past, present, future.*

Orbit book, New York.

5. Seyyed Hossein Nasr (ed) (1991). *Islamic Spirituality*. SCM Press Ltd,
6. Muhamma Muhsin Khan. (1996). *The Noble Qur'an 'In the English language'*. Darussalam, Riyadh.
7. Ismail Ali Faruqi; (1979). *Islam Argus communication*, Illinois.
8. The New Jerusalem Bible (1985). '*Standard Edition*. Darton Longman&Toddy Ltd.
9. Huston Smith; (1991). *The world's religions*. Harper San Francisco.
10. Jeffrey Broddy; (1998). *World Religions 'a voyage of discovery'*. St. Mary's Press Minnesota.
11. Mugambi J.N.K. (ed) (1993). *Comparative Study of Religion*. Nairobi University press.

COURSE CODE: QMT 222

COURSE NAME: QUANTITATIVE METHODS II

Course Description

This course builds on the ideas taught in QM I. It aims at understanding of the application of mathematical and quantitative techniques in decision making processes in organizations.

Purpose

1. To enable students choose and apply appropriate data analysis techniques at right situations in analyzing data.
1. To enable students choose and apply appropriate mathematical and quantitative techniques in decision making process in organizations.

Objectives

After completion of this course:

1. Students will be able to have an adequate knowledge of statistical analysis and its application in solving business problems.
2. They will have an understanding of the application of Quantitative techniques in decision making processes in organizations
3. This course will enable students to have an understanding of when to apply specific quantitative methods in research and be able to understand the relation of Quantitative and Qualitative approach.

Learning Outcomes

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

1. Apply mathematical reasoning to analyse essential features of different statistical problems;
2. Develop and extrapolate statistical concepts in synthesizing and solving new problems;
3. Formulate a model for the problem situation and specify the output information required;
4. Search for useful information and use statistical tables in solving statistical problems in the context of engineering or management.

COURSE CONTENTS

1.1 OPERATION RESEARCH

- 1.1 Meaning
- 1.2 Essential features of operation Research

2.0 INVENTORY CONTROL

- 2.1 Nature and objective and cost aspects of inventory control and various terminology
- 2.2 Various type of Inventory control system; i.e Re-order level systems, periodic review system, etc. the economic order quantity (E.O.Q), Its calculation and operation with gradual replenishments.
- 2.3 Stock outs and discounts.
- 2.4 Calculating safety stock and reorder levels

3.0 QUEUING THEORY

- 3.1 Definition and classes of queuing systems
- 3.2 Arrive and service Rates
- 3.3 Single and multiple- classes queuing systems.
- 3.4 The cost of queuing system
- 3.5 Application of queuing theory in business decisions.

4.0 SIMULATION

- 4.1 General principles of simulation
- 4.2 Advantages and disadvantages of Simulation
- 4.3 Simulation models; their constructions
- 4.4 Application of a simulation model (to queuing problem, production and operations problems)

5.0 THE THEORY OF GAMES

- 5.1 Overview
- 5.2 Two persons games and managerial (business) decisions
- 5.3 N persons games

6.0 LINEAR PROGRAMMING (LP)

- 6.1 Definition of LP and circumstances in which it can be used.
- 6.2 How to formulate LP problem
- 6.3 Graphical methods of solving LP problems
- 6.4 Simplex method of solving LP maximal and minimal problems
- 6.5 Shadow prices
- 6.6 Sensitivity analysis and application to problem parameters

7.0 TRANSPORTATION AND ASSIGNMENT MODELS

- 7.1 Transportation problems

- 7.2 Construction of Transportation model
- 7.3 Finding the initial solution North-West corner method (NWCM), Least cost method (LCM), Vogel's Approximation method (VAM)
- 7.4 Construction of Assignment model
- 7.5 The Assignment problems (for maximization and minimization using Hungarian Method)
- 7.6 Unequal sources and destination
- 8.0 **NETWORK ANALYSIS**
 - 8.1 Definitions and applications of network analysis
 - 8.2 Programme and Evaluation Review Technique (PERT) and Critical Path Method (CPM) Analysis
 - 8.3 Rules and conventions for drawing network
 - 8.4 The Cost Scheduling requirements.
 - 8.5 Preparation of resource allocation profile.

COURSE CODE: AC 223

COURSE NAME: BASIC MANAGEMENT ACCOUNTING

Course Description:

The course introduces to students basic management accounting. It introduces elements of marginal costing, budgeting and elements of standard costing.

Purpose:

1. To expose the students to management information needs
2. To expose the students to the tools of planning and budgeting
3. To introduce students to basic managerial skills requisite for business decisions

Course Objectives:

At the end of the course, students will have gained knowledge on how to apply management accounting in business decisions. They will have acquired tools of planning and budgeting

Learning Outcomes:

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

1. Apply different ways of establishing and presenting cost data/cost statements
2. Demonstrate the application of management accounting techniques in making short term and long term business decisions.
3. Apply different costing techniques, basically budgeting and standard costing to control resources or costs of a product or service

COURSE CONTENTS:

1.0 Costing Approaches

- Description of direct (or variable) costing and absorption (or full) costing

- Illustration and comparison of direct costing and absorption costing approaches
 - Particular advantages, limitations and uses of each approach in practice
- 2.0 Managerial Decision Making**
- Concept of decision making
 - Concept of marginal costing as an aid to decision making
 - Illustration of decisions involving marginal costing
 - Consideration of incremental costs with limiting factors
 - Role of relevant costs and opportunity costs in managerial decision making
- 3.0 Cost – Volume – Profit Analysis**
- Cost behavior
 - Assumptions underlying C – V – P analysis
 - Concept of contribution, break – even charts, margin of safety, profit – volume charts
 - Mathematical approach to C – V – P analysis
 - Limitations of C - V – P analysis
- 4.0 Budgeting and Budgetary Control**
- Definition of budgeting
 - Types of budgets
 - Stages in developing budgets
 - Principal budget factor
 - Inter-relationship between budgets
 - Cash Budget
 - Benefits of budgeting
 - Limitations (or problems) of budgeting
- 5.0 Elements of Standard Costing and Variance Analysis**
- Description of standard costing and its role in the management process and its relationship to budgetary control
 - Techniques of standard costing and its objectives
 - Types of standards
 - How standards are developed
 - The behavioral aspects of standard costing
 - Advantages and disadvantages of standard costing
 - Principles of variance analysis
 - Relationship between variances
 - Calculation of basic variances of material, labour and overhead.

REQUIRED READINGS:

1. Colin Druly (1995) Management and Cost Accounting, 3rd ed., Chapman & Hall
2. Nigan Sham (1987) Advanced Cost Accounting, Himalaya Publishing House, Delhi

3. Brown and Howard (1990) Managerial Accounting and Finance, Pitman, London
4. Charles T. Horngren (1993) Cost Accounting: A Managerial Emphasis, Prentice Hall

RECOMMENDED READINGS:

1. T. Lucey (1996); Costing 5th ed. D.P Publication Ltd London.
2. ACCA Manual (2008); Cost and Management Accounting Vols. I and II

ACCOUNTING & FINANCE SPECIALIZATION

COURSE CODE: AC 227

COURSE NAME: TAXATION II

Course Description

The course extends the ideas of Taxation I. Topics in this course include VAT, the East African Community customs management Act 2004, tax revenue appeals, tax planning and international taxation.

Purpose

To expose to students taxation methods in different circumstances.

Objectives

1. Enable students to apply the Tanzanian tax laws in assessing the affairs of various tax payers
2. Enable students to apply provisions relating to offenses under domestic revenue laws.
3. Enable students to apply principles delivered from decided tax cases
4. Enable students to examine the relationship between the different levels of organization within the Public Sector and the effects of their policies upon one another
5. Enable students to describe the range of Taxation opportunities open to government and preserve discussion for their relative advantages in meeting the government's taxation objectives.
6. Enable students to evaluate the tax implications of business decisions and analyze the impact of government fiscal measures on industry and economy.
7. Enable students to evaluate the significance of tax planning to a taxpayer.
8. Enable students to understand specific tax laws including VAT, East African Customs laws.
- 9.

Learning Outcomes

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

1. Apply the Tanzania tax laws in assessing the affairs of various taxpayers

2. Apply provisions relating to offences under domestic revenue laws
3. Apply principles derived from decided tax cases
4. Describe the range of taxation opportunities open to government and preserve discussion for their relative advantages in meeting the governments taxation objectives
5. Comprehend and appreciate the concept of voluntary compliance
6. Identify and evaluate different tax planning scenarios
7. Identify and evaluate different tax concessions stipulated in the schedules to the tax laws.
8. Explain the general objective, role and advantages of the customs union and the influences upon partner states' system of taxation.
9. Recognize when ethical, legal a professional issues arising in performing customs work and determine how to act appropriately.
10. Explain the structure of common External Tariff (CET) and the customs procedures.
11. Comprehend the basics of customs valuation and lay a concrete base for their future customs laws carrier.
12. Explain the role and key functions of the Tax Revenue Appeal Board and Tribunal
13. Describe legal frame work governing taxation in the country.
14. Identify the chances of tax evasion and avoidance and widen their skills upon how those chances could have been curbed.

COURSE CONTENTS

7. AN OVERVIEW OF VALUE ADDED TAX (VAT)

Introduction to VAT (Theory and Practice of VAT)

- Meaning, nature and the importance of VAT
- Type of VAT (Consumption, Gross product and income type VAT)
- Criticisms against VAT/Argument for and against VAT

8. VALUE ADDED TAX IN TANZANIA

- (i) Imposition and Liability to VAT
 - Classification of goods and services
 - Taxable, Zero rated, exempt supplies and VAT special relief.
- (ii) Registration of taxable persons
 - VAT Registration threshold
 - Registration of Branches
 - Post registration events
- (iii) Taxable value, time and place of supply
 - Taxable value of local supplies
 - Taxable value of imported articles
 - Time of supply of local supplies
 - Time of supply of metered goods and services
 - Time of supply of imports
 - Place of supply
- (iv) Accounting for Output Tax

- Tax invoices
 - Receipts retail schemes
 - Electronic cash register
 - (v) Accounting for Input Tax
 - Non- Creditable input tax
 - Partially exempt traders
 - Apportionment of input tax
 - (vi) VAT Monthly returns, record keeping and Assessments
 - Due date of lodging returns
 - Penalties on late lodgment
 - Interest on late payment
 - Late lodgment as an offence
 - Recording keeping and nature of records to be kept for VAT purposes
 - VAT Assessment
 - (vii) Repayment of Input Tax
 - Circumstances of repayments
 - Certificate of genuineness
 - Security on payments
 - Interest on late repayments
 - (viii) Enforcements (Offences)
 - Types of offences
 - Compounding of offences
 - (ix) Cancellation of registration/ Deregistration
 - Causes of cancellation
 - The of cancellation
 - Out put tax Adjustments
 - Input tax Adjustment
2. TAX AVOIDANCE, PLANNING AND EVASIONS
- (a) Anti-Evasion and avoidance provisions
 - (b) Multinational tax evasion and avoidance
 - (c) International tax information
 - Double taxation treaties (role and treatment of international transactional)
 - Transfer pricing
 - Thin Capitalization
3. CUSTOMS
- (a) East African customs union
 - The Features and implications of the customs union
 - The customs union and other regional trade arrangements
 - The principle of Asymmetry
 - The principle of cumulative treatment
 - (b) Customs laws, enforcement procedures and importation.
 - (c) The EAC Customs union protocol and the EAC customs management Act 2004
 - Importation

- Importation within the partner states
- Rule of origin
- Prohibited and Restricted goods
- Destination inspection
- Departure and clearing of aircraft and vessels
- Importation by post
- Entry, examination and delivery of goods
- Drawback, remission, refund and rebate
- Warehousing procedures

- Exportation
 - Prohibited and restricted exports
 - Procedures on exportation
 - Exportation by post
 - Coastwise and transfer trade

(d) Custom Valuation

- Agreement on customs valuation
- Method I to VI of customs valuation
- Dispute settlement

4. OBJECTION AND APPEALS

Tax revenue appeals Act 2000

a) Notice of objection

- Conditions for a valid notice of objection
- Powers to accept or reject notice of objection

b) Appeals

- Appellant authorities (Tax revenue appeals board and tribunal)
- Decisions liable to appeal
- Appeal procedures
- Finality of assessment

REFERENCES

1. Mponguliana R.G, 2005, The Theory and Practice of taxation in Tanzania,2nd Edition
2. Bhatia, H.L.,2003, Public Finance 24th revised edition
3. Musgrave, Richard A. and Musgrave, Peggy B., 2004 Public Finance in theory and Practice 5th Edition: Tata Mc Graw Hill
4. The United Republic of Tanzania 2004 Income Tax Act ; Government Printer
5. Kessy, Nicholas J., 2003, The Money and Financial system- Bankers workbook Series: The Tanzania Institute of Bankers
6. East African Community 2004: The East African Customs Management Act
7. The East African Community Customs Protocol
8. The East African Community Common External Tariffs

RECOMMENDED READINGS

1. Harney, R, 2004, *Public Finance*, 7th Edition, McGraw Hill

2. The United Republic of Tanzania, 2000, *The Tanzania Revenue Appeals Act 2000*, Government Printers
3. ACCA, (2002), Study Text, Advanced Taxation, BPP, Publishing Ltd, London

COURSE CODE: AC 226

COURSE NAME: FINANCIAL REPORTING II

Course Description

To build on the basic techniques in Financial Reporting I to ensure that students can exercise judgment and apply appropriate techniques in corporate reporting matters encountered by accountants in practice. Students will be required to apply this understanding by preparing and interpreting financial reports in a practical context.

Course Objectives

The objective of this course is to equip students with the knowledge on specialized topics such as executor ship, bankruptcy, and Accounting for Reconstructions.

Learning Outcomes

On completion of the subject students should have the knowledge and ability to:

1. Distinguish between internal Reconstructions and External Reconstructions
2. Explain the principles of capital reduction and reconstruction
3. Prepare statements arising from capital reduction and reconstruction exercise.
4. Evaluate current practice in Accounting for Foreign transactions of Entities guided by the International Financial Reporting Standards.

COURSE CONTENTS:

1.0 Accounting for Foreign transactions of Entities

- 1.1 Accounting for foreign currency transactions; (IAS 21)
- 1.2 Accounting for foreign exchange gains and losses; (IAS 21)
- 1.3 Accounting for foreign Entities, (IAS 21)
- 1.4 Hedge accounting for foreign currency items.(IAS 39)

2.0 Accounting for Reconstructions

- 2.1 Internal Reconstructions
- 2.2 Principles of capital reduction and reconstruction
- 2.3 Accounting entities

3.0 Accounting statements arising from capital reduction and reconstruction exercise.

- 3.1 External Reconstructions.
 - 6.1.1Laws relating to bankruptcy, liquidation, and receiverships (Individuals, Partnerships, Companies).
- 3.2 Legal procedures and accounting aspects of winding up;
- 3.3 The accounts of receivers and managers.

4.0 Executorships and Trust Account

4.1 Executorships

- 4.1.1 Laws relating to Executorships
- 4.1.2 The will or intestacy
- 4.1.3 Executors and administrators
- 4.1.4 Appointment and value of property
- 4.1.5 Distribution of the estate:
- 4.1.6 Creditors
- 4.1.7 Beneficiaries
- 4.1.8 Books of Account

1. Trust and Trustees

Trusts

Trustees

Trust Account

Income Tax (Income Tax Act 2004)

REQUIRED READINGS

- International Accounting Standards Board (2006). – *International Financial Reporting Standards and International Accounting Standards (IAS)*: IASB
- Kothar, Jagdish, Barone, Elisabeth (2006). *Financial Accounting*: Prentice Hall.
- Maheshwari, S.N. Maheshwari, S.K. (2005). *Financial Accounting 4th Edition* VIKAS.
- Glautier, M.W.E., Underdown, B. (2001). *Accounting Theory and Practice*: Person Education, 7th Edition.

RECOMMENDED READINGS

- Alexander, D. Britton, A., Jorissen, A. (2005). *International Financial Reporting and Analysis*, 2nd Edition, Thomson Learning.
- Alfredson, K. Leo, Picker, R. Pacter, P. Radford J. *Applying International Accounting Standards*, J. Wiley.
- Bendrey, Mike, Hussey, Roger, Colston, West (2004). *Essentials of Financial Accounting in Business*: Thomson,
- Lewis, Richard, Pendril, David (2004). *Advanced accounting*, 7th Edition FT Prentice Hall.
- ACCA (2004). *Preparing Financial Statements*: Foulk Lynch

BANKING AND FINANCE SPECIALIZATION

COURSE CODE: FI 226

COURSE NAME: MARKETING OF FINANCIAL SERVICES

Course Description

This course provides the answer to the question: What is marketing? It makes the process understandable to the students in market banking products successfully.

Purpose of the Course

To expose students to customer care keeping in mind their buying behavior and banking structure.

Objectives of the Course

- 1.0 Recognize consumer motivation and buying behavior
- 2.0 Integrate public relations, advertising, sales promotion, selling, and service distribution functions in your bank's overall marketing plan
- 3.0 Conduct situation analysis and formulate a master marketing strategy
- 4.0 Monitor and evaluate performance.

Learning Outcomes:

On successfully completing this subject, students will be able to:

- Classify and compare key differences in the regulatory structures and roles of the principal financial institutions and markets;
- Understand and analyse the movements of interest rates and funds in financial markets;
- Assess the development of the financial markets and the institutions in Hong Kong and other major developed countries with respect to their importance to the financial system;
- Examine the rationale for financial regulation and its impact in the financial markets.
- Appraise the implications, including ethical considerations, of current developments on the financial systems of the major economies in the world.

COURSE CONTENTS

1. Customer care

- 1.1 Customer care services,
- 1.2 Its impact on the Banking Industry.

2. Money transmission

- 2.1 Money transmission and corporate services.
- 2.2 Current,
- 2.3 Fixed,
- 2.4 Saving and,
- 2.5 Investment accounts.
- 2.6 Insurance,
- 2.7 Pension executorship and,
- 2.8 Trustee services.

3. The competitive environment

- 3.1 The competitive environment,
- 3.2 Financial intermediaries,

- 3.3 Competition from other financial service organizations.
- 3.4 Cost and profitability,

4. Financial systems

- 4.1 Banks financial structure.
- 4.2 Basic marketing principles:
- 4.3 Marketing financial services.
- 4.4 Financial customer service.

RECOMMENDED READINGS

1. [Christine Ennew Nigel Waite](#) (2006). *Financial Services Marketing: An international guide to principles and practice: An International Guide to Principles and Practice*. Oxford Press
2. Roy Stephenson (2005). [Marketing Planning for Financial Services](#). Oxford Press
3. Hooman Estelam (2005). [Marketing Financial Services](#). Amazon Oxford Press

COURSE CODE: FI 222

COURSE NAME: FINANCIAL INSTITUTIONS AND MARKETS

Course Description

The course is about the concepts of interest rates and their risks as applied to various financial instruments and an overview of different products offered by financial institutions.

Purpose of the Course

This course provides students with an overview of the basic contributions in the modern theory of corporate finance and financial institutions. The course is methodology oriented in that students are required to master necessary technical tools for each topic.

Course Objectives

After successfully completing this course, a student will be able to:

- 1) Explain the channels of distribution for financial products
- 2) Explain how interest rates are determined
- 3) Understand the roles of Government in financial institutions and markets.

Learning Outcomes

On successfully completing this subject, students will be able to:

1. Classify and compare key differences in the regulatory structures and roles of the principal financial institutions and markets;
2. Understand and analyse the movements of interest rates and funds in financial markets;
3. Assess the development of the financial markets and the institutions in Tanzania and other countries with respect to their importance to the financial system;
4. Examine the rationale for financial regulation and its impact in the financial markets.
5. Appraise the implications, including ethical considerations, of current developments on the financial systems of the major economies in the world.

COURSE CONTENTS

1. Introduction

- 1.1 An introduction to the objectives and roles of the Government and
- 1.2 Various financial institutions and markets in Tanzania,

2 Financial Systems

- 2.1 Financial Systems in Tanzania
- 2.2 Various financial intermediaries and
- 2.3 Their functions in the Tanzanian economy,
- 2.4 Determination of interest rate levels,

3 Financial markets,

- 3.1 Globalization of financial services
- 3.2 Virtualization of financial services
- 3.3 Government regulation a key factor underlying the industry structure

4 Financial Instruments

- 4.1 Financial Instruments and Structures,
- 4.2 Financial claims,
- 4.3 Distribution channels for financial products;
- 4.4 Performance analysis and,

5 Foreign exchange

- 5.1 A discussion of international financial statements and
- 5.2 The financial impacts of changes in foreign exchange rates.

References

- 1) Madura J. (2005) *Financial Markets and Institutions*, (7th Ed.) South-Western College Pub.
- 2) Pilbeam. K, (2005), *Finance and Financial Markets* (2nd Ed.) Macmillan.
- 3) Mishkin F.S. Eakins S.G. (2005) *Financial Markets and Institutions*. 5th Ed. Addison-Wesley Series in Finance.
- 4) Puxty. A. (2002): *An Introduction to Financial System*. Blackwell 2nd Ed.
- 5) Spencer P.D. (2002): *The Structure and Regulation of Financial Markets*. Oxford University Press

COURSE CODE: FI 225

COURSE NAME: COMMERCIAL AND INVESTMENT BANKING

Course Description

The course explores commercial banking and portfolio management

Purpose of the Course

This course examines the functions and management of depository institutions in a global, regulated market environment. Special attention is given to the risk and returns of the lending and investment function

Course Objectives

After successfully completing this course, a student will be able to:

- Demonstrate the understand of how investment banking work
- Describe issues involved in estimating future earnings.

Learning Outcomes:

On successful completion of this module, a student will be expected to be able to:

- Understand the meaning of banking both investment and commercial.
- Understand the bank market place both in Tanzania and internationally.
- Have a broad appreciation of the roles banks play and the services they offer.
- Understand banking controls including ethics

COURSE CONTENTS

1. Introduction

- 1.1 Definition of a Bank
- 1.2 Meaning and Origin of Commercial Banking
- 1.3 Theories of Commercial Banking
- 1.4 Functions of Commercial Banking
- 1.5 Classification of Commercial Banks

2. Investment banking

Meaning and origin,

The investment banking industry.

1. Financial products

Financial products and procedures.

Optional buying and selling.

Commodity features and,

Foreign exchange contracts.

Hedging arbitrages and margin trading.

2. Portfolio management,

Portfolio management,

Measuring portfolio performance,

Bench marking,

Diversification and,

Risk analysis.

The effect of taxes on investment strategy and security prices.

Issues in estimating future earnings and dividends.

Development in investment ranking practice.

References

- E.J.M. Wiketye: (2004) *Elements of Money and Banking with reference to Tanzanian Economy*: Mzumbe University
- Frederic S. Mishkin (January 2007),: *The Economics of Money, Banking, and Financial Markets*, Wesley Pearson/Addison
- Fabozzi F.J. Modigliani F.G, Jones F. Ferri M.G. Modigliani F (2002). *Foundations of Financial Markets and Institutions*, 3rd Ed Prentice Hall
- Khon, M. (2003) *Financial Institutions and Markets*, 2nd Ed. Oxford University Press

MARKETING SPECILIZATION

COURSE CODE: GM 211

COURSE NAME: PRODUCTION AND OPERATIONS MANAGEMENT

Course Description

The course aims to introduce students the concepts of production and operations management and to equip them with a better understanding of principles and practice of operations. It also provides students with knowledge of decision making pertinent to problems of production and conducting operations, particularly in both manufacturing and non-manufacturing organizations.

Purpose

To introduce students to the knowledge of decision making pertinent to problems of production, and conducting operations particularly in a both manufacturing and non-manufacturing organizations

Objectives

- Students will be equipped with better understanding of production and operations management and principles.
- They will be enabled to understand mathematical or quantitative models which are useful in solving managerial problems in arranging resources, facilities and activities in business-entities.

Learning outcomes

Upon successful completion of this course, students are expected to be able to do the following:

1. Define operations, production management, systems, product design, inventory control and management etc.
2. Distinguish between production management and operation management
3. Explain the relationship between plant layout and materials handling
4. Identify classes of materials handling equipments
5. Solve problems associated with facility location and plant layout

6. appreciate the role of materials management and inventory control in the entire process of production and operations management
7. Describe the role of research in production development
8. Apply job scheduling rules and methods in production and operation management
9. Appreciate the use and importance of assignment and simulation to both production and operations management.

COURSE CONTENTS:

- 1.0. Introduction.
 - 1.1. Functional systems of organizations
 - 1.1.1. Definition of operations and production management
 - 1.1.2. Systems concept of production
 - 1.2. Operations as management activity
 - 1.2.1. Operations management as an inter functional imperative
 - 1.2.2. Operations management as a competitive weapon.
- 2.0. Product – Design and analysis
 - 2.1 Meaning of product Design and Analysis
 - 2.2 New product development – (its components, steps in New product Development)
 - 2.3 Process planning and Design
 - 2.4 Value Analysis and Value Engineering
 - 2.5 Standardization.
- 3.0. Materials Management and Inventory Control.
 - 3.1 Integrated materials management and its component
 - 3.2 Inventory Control, Inventory decisions and cost trade-off
 - 3.3 Models of Inventory, purchase models and Manufacturing model.
- 4.0. Facility Location and Layout

Location planning
 Factor Analysis in location planning i.e. Factors Influencing plant Location
 Break Even analysis
 Single facility Versus Multi facility Location Patterns
 Two dimensional sitting
 Three dimensional sitting
 Centres of Gravity methods of Location
 The assembly line balancing
 Models for solving location problems.
- 5.0. Plant Layout and Materials Handling.

Classification of Layout
 Layout Design Procedures
 Materials Handling Systems
 Unit load concept
 Materials handling principles
 Classification of materials handling equipments
- 6.0. Forecasting

Nature and use of Forecast
 Importance of Forecasting
 Factors affecting Forecast (Demand)

Types of forecasting in Decision Making

Methods of Forecasting

Quantitative forecasting techniques-simple moving average, simple exponential smoothing, Double moving average, Weighted. Moving averages, Linear Regression.

Qualitative Forecasting techniques,-Delphi method.

Measures of Forecast accuracy

Spreadsheet application to solving Forecasting problems.

Job Scheduling:

Meaning and Importance of scheduling

Types of schedules

Methods assigning jobs, FCFS, Short processing time, Due date, slack by operation.

Methods of evaluation, average completion time average job lateness, average number of jobs at work centre.

Johnson's Rule –Service scheduling.

Computer applications to solving scheduling problems.

8.0 ASSIGNMENT:

- 8.1 Methods of assigning jobs
 - 8.1.1 Assignment technique for minimizing
 - 8.1.2 Assignment technique for maximizing
 - 8.1.3 Unequal sources and destinations
 - 8.1.4 Computer application to assignment problems.
- 8.2 Simulation; introduction and Meaning of simulation
 - 8.2.1 Monte Carlo simulations
 - 8.2.2 Random Number
 - 8.2.3 Computer application to simulation problems

9.0. Research and Production Development

- 9.1 Role of research in production and operations Management.
- 9.2 Research design in production management
- 9.3 Capacity utilization of research findings.

REQUIRED READINGS

1. R.Pannerselvan. (2005). Production and Operation Management, 2nd edition, Prentice Hall; New Delhi.
2. John Naylor (2002). Introduction to Operations Management, 2nd ed., Pearson Education Ltd., Harlow.
3. Lee J. K. and Larry P.R. (1999). Operations Management, Strategy and Analysis. 5th Edition Addison – Massachusetts.

RECOMMENDED READINGS

4. R. B. Chase and N. J. Aquilino (1990). Production and operations management, Irwin publishers, Illinois.
5. W. J. Stevenson (1990) Production Operations Management. Irwin Publishers-Illinois.
6. Roger, W. Schmenner (1987).Production/Operations Management: Concepts and situations. Science Associates, Chicago.
7. James H. Grene (1988).Operations Management productivity and Productivity and profit. Reston Publishing Company.

COURSE CODE: HR 225

COURSE NAME: ORGANIZATIONAL BEHAVIOR

Course description

The course is about foundation of individual and group behavior, organizational culture and organizational dynamics.

Purpose

To introduce to students the nature of human behavior in organization

Course Objective

At the end of this course, students are expected to understand the following:

- a. To predict and explain the behavior of people as individuals and in Groups
- b. To create and sustain organizational culture
- c. To manage organizational change

Learning Outcomes:

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

- 1. Outline the nature of organizational behavior
- 2. Describe the key issues relating to and major influences on individual behaviour in the workplace
- 3. Explain the interpersonal elements of organizational behaviour
- 4. Understand, explain and evaluate key ideas relating to how organizational behaviour relates to managerial practice

COURSE CONTENTS

- 1.0 Introduction
 - 1.1 what is organizational behavior
 - 1.2 organizational behavior and management
 - 1.3 organizational behavior in global context
- 2.0 Foundation of Individual behavior
 - 2.1 Biographical characteristics
 - 2.2 Ability
 - 2.3 Individual personality
 - 2.4 Learning and behavior
 - 2.5 Schedules of reinforcement
- 3.0 Foundations of group behavior
 - 3.1 Defining and classifying groups
 - 3.2 Stages of group development
 - 3.3 External conditions imposed on the group
 - 3.4 Group member resources
 - 3.5 Group structure, process and tasks
- 4.0 Organizational Culture
 - 4.1 What is Organization culture

- 4.2 Functions
- 4.3 Creating and sustaining culture
- 5.0 Organization dynamics
 - 5.1 Foundations of organizational change and forcing, Resistance & managing change
 - 5.2 Organization development
 - 5.3 Value and outcomes
 - 5.4 Implementation issues
 - 5.5 Interventions

REQUIRED READINGS

1. Robbins S (2004) “Organizational Behavior Concept, Controversies and Application” 4th Ed Prentice Hall, Englewood Cliff
2. Mullins L. J (2005) Management and Organizational Behavior” 7th Ed Prentice Hall England
3. Johns Gary (1996). “Organizational Behavior Understanding and Managing life at work” 4th Ed Herper Collins College NewYork.
4. Gibson L, Ivancerich M.J, Donnelly h (1997) “Organizations Behavior, Structure, Processes” 9th Ed McGraw Hill New York.

RECOMMENDED READINGS

1. Greenberg J. & Baron R. A (2003). “Behavior in Organizations” 8th Ed Prentice Hall Upper Saddle River, New Jersey
2. Sweeney P. D& McFarlin D.B (2002) “Organizational Behavior” Solution of Management” McGraw Hill Boston
3. Lithans F (2002) “Organizational Behavior” 9th Ed McGraw Hill Boston

COURSE CODE: MK 218

COURSE NAME: INDUSTRIAL/BUSINESS MARKETING

Course Description:

The course introduces to students the industrial marketing system. The demand for Industrial costs and services, understanding Industrial Buying Segmentation in the Industrial Market, Planning the Industrial Market Strategy and Industrial Marketing Intelligence . It also deals with Product Strategy in Industrial Marketing, Channel Strategy in Industrial Marketing, Physical Distribution Strategy in Industrial Marketing , and Promotional strategy in Industrial Marketing. Also Pricing Strategy in Industrial Marketing and Industrial Marketing in the International Environment are discussed in this course.

Purpose

This course aims at developing essential marketing skills and tools among students for critical, analytical, clear and correct management of vendors.

Objectives

At the end of the course, students will have acquired essential tools and skills for right management of the vendors who normally sell them their requirements.

Learning Outcomes:

By the end of the course, a student should be able to:

- Differentiate between the influences on consumer buying behavior and industrial buying behavior
- Explain the buying processes for consumers and industrial buyers.
- Identify and explain the components of industrial marketing behavior
- Analyze promotional strategies in industrial marketing
- Apply channel strategy in industrial buying
- Appreciate differences of pricing strategies in industrial buying
- Plan and execute Physical distribution strategy for industrial marketing

COURSE CONTENTS:

1.0. INTRODUCTION

1.1. The Industrial Marketing system

1.2. Definitions and Classification of industrial good and services

1.3. Basis difference between industrial and consumer marketing.

2.0. The demand for Industrial costs and services

2.1. The total demand for industrial goods and services

2.2. Demand related to various characteristics

2.3. Demand Estimation methods

3.0. Understanding Industrial Buying

3.1 Models of Industrial Buying behaviors

3.2 The organizational buying process

3.3 Multiple Buying compliances

3.4 Understanding buying motivations

3.5 The role of purchasing in industrial buying.

4.0. Segmentation in the Industrial Market

4.1 What is market segmentation?

4.2 Why segment industrial markets?

4.3 Criteria used to segment industrial market

4.4 Approaches used to segment industrial markets

4.5 The segmentations decision process

4.6 The status of segmentation in industrial market.

5.0. Planning the Industrial Market Strategy

5.1 The meaning of Strategy

5.2 Strategic Market Planning

5.3 Market Planning

5.4 Market planning and strategy formulation

5.5 The Market Plan

5.6 Industrial Market Planning and strategy Models.

6.0. Industrial Marketing Intelligence

6.1 Marketing Intelligence

6.2 The Marketing information System

6.3 Industrial Marketing Research

6.4 Areas of major industrial marketing Research activities

6.5 The status of marketing research in the industrial market

6.6 The marketing Research Process

- 7.0. Product Strategy in Industrial Marketing
 - 7.1 Industrial Product strategy
 - 7.2 The importance of Product planning
 - 7.3 Screening new product ideas
 - 7.4 Determining product specifications
 - 7.5 Introducing new products and services
 - 7.6 Success and failure of industrial product support
 - 7.7 Product management in the industrial market.
- 8.0. Channel Strategy in Industrial Marketing
 - 8.1 Industrial channel strategy
 - 8.2 Analysis of industrial channel systems
 - 8.3 The Direct channel
 - 8.4 The Industrial Distributor
 - 8.5 The Manufactures' Representative
 - 8.6 Formulating industrial channel strategy.
- 9.0. Physical Distribution Strategy in Industrial Marketing
 - What is physical Distribution?
 - The Physical Distribution system in industrial marketing
 - The physical distribution process in industrial marketing
 - The importance of physical distribution in industrial marketing strategy.
 - Physical distribution management
 - The total integrated system of physical distribution
 - Physical distribution and Just in Time Purchasing
- 10.0. Promotional strategy in Industrial Marketing (Personal Selling).
 - Industrial promotional strategy.
 - Personal setting in the industrial Market
 - Trends in Industrial setting
 - Sales management in the Industrial Market
- 11.0 Promotional strategy in Industrial Marketing
 - 11.1 Advertising and sales promotion
 - 11.2 Advertising in Industrial Market
 - 11.3 Media in the Industrial Market
 - 11.4 Industrial advertising messages
 - 11.5 Sales promotion in the industrial Market.
 - 11.6 Determining industrial promotional Budgets.
 - 11.7 Evaluating the effectiveness of advertising and sale promotion
 - 11.8 Overall industrial promotional strategy.
- 12.0. Pricing Strategy in Industrial Marketing
 - 12.1 Pricing in the Industrial Market
 - 12.2 Factors influencing industrial pricing decisions
 - 12.3 List and net prices in the Industrial market
 - 12.4 Target return pricing in the Industrial market
 - 12.5 Bidding in the industrial market
 - 12.6 Negotiated pricing in the Industrial Market.
 - 12.7 Leasing in the Industrial Market.
- 13.0. Industrial Marketing Control and Evaluations

- 13.1 Control and Evaluation Defined
- 13.2 Levels of marketing control and Evaluation activity.
- 13.3 Mechanisms for marketing control and Evaluation.
- 14.0. Industrial Marketing in the International Environment
 - 14.1 Information on international industrial markets
 - 14.2 Strategy in international industrial markets
 - 14.3 International consideration in Production strategy
 - 14.4 International consideration in channel strategy
 - 14.5 International sales consideration in promotion strategy
 - 14.6 International advertising and sales promotion consideration in promotional strategy.
 - 14.7 International considerations in Pricing strategy.

REQUIRED READINGS

1. Frederick E., Jr. Webster (April 17, 1995). Industrial Marketing Strategy, 3rd Edition: Publisher: Wiley; 3 edition
2. Michael H. Morris, Leyland Pitt, Earl Dwight, Jr. Honeycutt (March 29, 2001) Business-to-Business Marketing: A Strategic Approach Third Edition . Publisher: Sage Publications, Inc.
3. Michael D. Hutt , Thomas W. Speh (19 Mar 2003). Business Marketing Management: A Strategic View of Industrial and Organizational Markets 8th Rev Ed edition. Publisher: South-Western, Div of Thomson Learning;

RECOMMENDED TEXT BOOKS

1. Norman A. Hart (19 Jan 1994). Effective Industrial Marketing: Business-to-business Marketing of Goods and Services. Publisher: Kogan Page Ltd
2. Hans R.W. (1989) Industrial Marketing Management, 4th ed. Boston: PWS-KENT Public.Coy.Text and cases.
3. Dwyer F.R. and Tanner J.F. (1999) Business Marketing: connecting strategy, Relationship and leaning: Boston: Irwin/McGraw Hill.
4. Hitt M.D. and Speh T.W. (1998). Business Marketing Management: A Strategic view of Industrial and organizational Markets 6th ed. Fortworth: the Dayden Press.

PROCUREMENT AND LOGISTICS SPECIALIZATION

COURSE CODE: GM 221

COURSE NAME: PRODUCTION AND OPERATIONS MANAGEMENT

Course Description

The course aims to introduce students the concepts of production and operations management and to equip them with a better understanding of principles and practice of operations. It also provides students with knowledge of decision making pertinent to

problems of production and conducting operations, particularly in both manufacturing and non-manufacturing organizations.

Purpose

To introduce students to the knowledge of decision making pertinent to problems of production, and conducting operations particularly in a both manufacturing and non-manufacturing organizations

Objectives

- Students will be equipped with better understanding of production and operations management and principles.
- They will be enabled to understand mathematical or quantitative models which are useful in solving managerial problems in arranging resources, facilities and activities in business-entities.

Learning outcomes

Upon successful completion of this course, students are expected to be able to do the following:

1. Define operations, production management, systems, product design, inventory control and management etc.
2. Distinguish between production management and operation management
3. Explain the relationship between plant layout and materials handling
4. Identify classes of materials handling equipments
5. Solve problems associated with facility location and plant layout
6. appreciate the role of materials management and inventory control in the entire process of production and operations management
7. Describe the role of research in production development
8. Apply job scheduling rules and methods in production and operation management
9. Appreciate the use and importance of assignment and simulation to both production and operations management.

COURSE CONTENTS:

1.0. Introduction.

- 1.3. Functional systems of organizations
 - 1.3.1. Definition of operations and production management
 - 1.3.2. Systems concept of production
- 1.4. Operations as management activity
 - 1.4.1. Operations management as an inter functional imperative
 - 1.4.2. Operations management as a competitive weapon.

2.0. Product – Design and analysis

- 2.1 Meaning of product Design and Analysis
- 2.2 New product development – (its components, steps in New product Development)
- 2.3 Process planning and Design
- 2.4 Value Analysis and Value Engineering
- 2.5 Standardization.

3.0. Materials Management and Inventory Control.

Integrated materials management and its component
Inventory Control, Inventory decisions and cost trade-off

Models of Inventory, purchase models and Manufacturing model.

4.0. Facility Location and Layout

Location planning

Factor Analysis in location planning i.e. Factors Influencing plant Location

Break Even analysis

Single facility Versus Multi facility Location Patterns

Two dimensional sitting

Three dimensional sitting

Centres of Gravity methods of Location

The assembly line balancing

Models for solving location problems.

5.0. Plant Layout and Materials Handling.

5.1 Classification of Layout

5.2 Layout Design Procedures

5.3 Materials Handling Systems

5.4 Unit load concept

5.5 Materials handling principles

5.6 Classification of materials handling equipments

6.0. Forecasting

1.1 Nature and use of Forecast

1.2 Importance of Forecasting

1.3 Factors affecting Forecast (Demand)

1.4 Types of forecasting in Decision Making

1.5 Methods of Forecasting

1.6 Quantitative forecasting techniques-simple moving average, simple exponential smoothing, Double moving average, Weighted. Moving averages, Linear Regression.

1.7 Qualitative Forecasting techniques,-Delphi method.

1.7.1 Measures of Forecast accuracy

1.7.2 Spreadsheet application to solving Forecasting problems.

Job Scheduling:

Meaning and Importance of scheduling

Types of schedules

Methods assigning jobs, FCFS, Short processing time, Due date, slack by operation.

Methods of evaluation, average completion time average job lateness, average number of jobs at work centre.

Johnson's Rule –Service scheduling.

Computer applications to solving scheduling problems.

8.0 ASSIGNMENT:

8.1 Methods of assigning jobs

8.1.1 Assignment technique for minimizing

8.1.2 Assignment technique for maximizing

8.1.3 Unequal sources and destinations

8.1.4 Computer application to assignment problems.

8.2 Simulation; introduction and Meaning of simulation

9.1.1 Monte Carlo simulations

8.2.2 Random Number

8.2.3 Computer application to simulation problems

9.0. Research and Production Development

9.1 Role of research in production and operations Management.

9.2 Research design in production management

9.3 Capacity utilization of research findings.

REQUIRED READINGS

1. R.Pannerselvan. (2005). Production and Operation Management, 2nd edition, Prentice Hall; New Delhi.

2. John Naylor (2002). Introduction to Operations Management, 2nd ed., Pearson Education Ltd., Harlow.

3. Lee J. K. and Larry P.R. (1999). Operations Management, Strategy and Analysis. 5th Edition Addison – Massachusetts.

RECOMMENDED READINGS

1. R. B. Chase and N. J. Aquilino (1990). Production and operations management, Irwin publishers, Illinois.

2. W. J. Stevenson (1990) Production Operations Management. Irwin Publishers-Illinois.

3. Roger, W. Schmenner (1987). Production/Operations Management: Concepts and situations. Science Associates, Chicago.

4. James H. Grene (1988). Operations Management productivity and Productivity and profit. Reston Publishing Company.

COURSE CODE: MK 228

COURSE NAME: INDUSTRIAL/BUSINESS MARKETING

Course Description:

The course introduces to students the industrial marketing system. The demand for Industrial costs and services, understanding Industrial Buying Segmentation in the Industrial Market, Planning the Industrial Market Strategy and Industrial Marketing Intelligence . It also deals with Product Strategy in Industrial Marketing, Channel Strategy in Industrial Marketing, Physical Distribution Strategy in Industrial Marketing , and Promotional strategy in Industrial Marketing. Also Pricing Strategy in Industrial Marketing and Industrial Marketing in the International Environment are discussed in this course.

Purpose

This course aims at developing essential marketing skills and tools among students for critical, analytical, clear and correct management of vendors.

Objectives

At the end of the course, students will have acquired essential tools and skills for right management of the vendors who normally sell them their requirements.

Learning Outcomes:

By the end of the course, a student should be able to:

- Differentiate between the influences on consumer buying behavior and industrial buying behavior
- Explain the buying processes for consumers and industrial buyers.
- Identify and explain the components of industrial marketing behavior
- Analyze promotional strategies in industrial marketing
- Apply channel strategy in industrial buying
- Appreciate differences of pricing strategies in industrial buying
- Plan and execute Physical distribution strategy for industrial marketing

COURSE CONTENTS:

1.0. INTRODUCTION

- 1.1 The Industrial Marketing system
- 1.2 Definitions and Classification of industrial good and services
- 1.3 Basis difference between industrial and consumer marketing.

2.0. The demand for Industrial costs and services

- 2.1 The total demand for industrial goods and services
- 2.2 Demand related to various characteristics
- 2.3 Demand Estimation methods

3.0. Understanding Industrial Buying

- 3.1 Models of Industrial Buying behaviors
- 3.2 The organizational buying process
- 3.3 Multiple Buying compliances
- 3.4 Understanding buying motivations
- 3.5 The role of purchasing in industrial buying.

4.0. Segmentation in the Industrial Market

What is market segmentation?

Why segment industrial markets?

Criteria used to segment industrial market

Approaches used to segment industrial markets

The segmentations decision process

The status of segmentation in industrial market.

5.0. Planning the Industrial Market Strategy

- 5.1 The meaning of Strategy
- 5.2 Strategic Market Planning
- 5.3 Market Planning
- 5.4 Market planning and strategy formulation
- 5.5 The Market Plan
- 5.6 Industrial Market Planning and strategy Models.

6.0. Industrial Marketing Intelligence

- 6.1 Marketing Intelligence
- 6.2 The Marketing information System
- 6.3 Industrial Marketing Research
- 6.4 Areas of major industrial marketing Research activities
- 6.5 The status of marketing research in the industrial market
- 6.6 The marketing Research Process

7.0. Product Strategy in Industrial Marketing

- 6.1 Industrial Product strategy
- 6.2 The importance of Product planning
- 6.3 Screening new product ideas
- 6.4 Determining product specifications
- 6.5 Introducing new products and services
- 6.6 Success and failure of industrial product support
- 6.7 Product management in the industrial market.
- 8.0. Channel Strategy in Industrial Marketing
 - 0.1 Industrial channel strategy
 - 0.2 Analysis of industrial channel systems
 - 0.3 The Direct channel
 - 0.4 The Industrial Distributor
 - 0.5 The Manufactures' Representative
 - 0.6 Formulating industrial channel strategy.
- 9.0. Physical Distribution Strategy in Industrial Marketing
 - What is physical Distribution?
 - The Physical Distribution system in industrial marketing
 - The physical distribution process in industrial marketing
 - The importance of physical distribution in industrial marketing strategy.
 - Physical distribution management
 - The total integrated system of physical distribution
 - Physical distribution and Just in Time Purchasing
- 10.0. Promotional strategy in Industrial Marketing (Personal Selling).
 - 10.1 Industrial promotional strategy.
 - 10.2 Personal setting in the industrial Market
 - 10.3 Trends in Industrial setting
 - 10.4 Sales management in the Industrial Market
- 11.0 Promotional strategy in Industrial Marketing
 - 11.1 Advertising and sales promotion
 - 11.2 Advertising in Industrial Market
 - 11.3 Media in the Industrial Market
 - 11.4 Industrial advertising messages
 - 11.5 Sales promotion in the industrial Market.
 - 11.6 Determining industrial promotional Budgets.
 - 11.7 Evaluating the effectiveness of advertising and sale promotion
 - 11.8 Overall industrial promotional strategy.
- 12.0. Pricing Strategy in Industrial Marketing
 - 12.1 Pricing in the Industrial Market
 - 12.2 Factors influencing industrial pricing decisions
 - 12.3 List and net prices in the Industrial market
 - 12.4 Target return pricing in the Industrial market
 - 12.5 Bidding in the industrial market
 - 12.6 Negotiated pricing in the Industrial Market.
 - 12.7 Leasing in the Industrial Market.
- 13.0. Industrial Marketing Control and Evaluations
 - 1.4 Control and Evaluation Defined

- 1.5 Levels of marketing control and Evaluation activity.
- 1.6 Mechanisms for marketing control and Evaluation.
- 14.0. Industrial Marketing in the International Environment
 - 14.1 Information on international industrial markets
 - 14.2 Strategy in international industrial markets
 - 14.3 International consideration in Production strategy
 - 14.4 International consideration in channel strategy
 - 14.5 International sales consideration in promotion strategy
 - 14.6 International advertising and sales promotion consideration in promotional strategy.
 - 14.7 International considerations in Pricing strategy.

REQUIRED READINGS

1. Frederick E., Jr. Webster (April 17, 1995). Industrial Marketing Strategy, 3rd Edition: Publisher: Wiley; 3 edition
2. Michael H. Morris, Leyland Pitt, Earl Dwight, Jr. Honeycutt (March 29, 2001) Business-to-Business Marketing: A Strategic Approach Third Edition . Publisher: Sage Publications, Inc.
3. Michael D. Hutt , Thomas W. Speh (19 Mar 2003). Business Marketing Management: A Strategic View of Industrial and Organizational Markets 8th Rev Ed edition. Publisher: South-Western, Div of Thomson Learning;

RECOMMENDED TEXT BOOKS

1. Norman A. Hart (19 Jan 1994). Effective Industrial Marketing: Business-to-business Marketing of Goods and Services. Publisher: Kogan Page Ltd
2. Hans R.W. (1989) Industrial Marketing Management, 4th ed. Boston: PWS-KENT Public.Coy.Text and cases.
3. Dwyer F.R. and Tanner J.F. (1999) Business Marketing: connecting strategy, Relationship and leaning: Boston: Irwin/McGraw Hill.
4. Hitt M.D. and Speh T.W. (1998). Business Marketing Management: A Strategic view of Industrial and organizational Markets 6th ed. Fortworth: the Dayden Press.

COURSE CODE: SC 222

COURSE NAME: AUDITING AND ASSURANCE FOR PROCUREMENT AND SUPPLIES FUNCTIONS

Course Description:

This course provides students with the basics and techniques of conducting auditing and its application to procurement and supplies function.

The Purpose:

To enable students perform auditing and apply the knowledge gained in conducting other type of investigations and assurances required.

Objectives:

- To introduce students to the basics of auditing and assurances for procurement.
- To enable students to conduct procurement and supplies auditing and give assurance services.
- To expose students to understand basics of conducting procurement auditing under different environment.

Expected learning outcomes

On successful completion of this course, students are expected to be able to:

1. Recall various terms; Auditing, procurement auditing, verification, independent auditing, verification audit, stock auditing etc.
2. Explain nature, purpose and scope of auditing and assurance for procurement and supplies functions.
3. Plan for auditing assignment or work
4. Identify the internal control systems for procurement auditing
5. Establish Auditing Evidence according to established standards.
6. Write reports for auditing and assurance for procurement
7. Describe methods for conducting investigation auditing for procurement and supplies function
8. Identify fraud and other irregularities in Auditing assignments
9. Critically analyze issues in auditing and investigations to verify value for money auditing and conduct management auditing etc.
10. Conduct auditing of specialized procurement activities and supplies functions

Course Contents:

- 1.0. **Introduction.**
 - 1.1 Nature, purpose and scope of audit
 - 1.2 Independence, integrity and objectivity of an auditor
- 2.0. **Audit Environment**
 - 2.1 Regulatory Framework of statutory audits
 - 2.2 Profession ethics and appointment of auditors.
- 3.0. **The Audit Work Plan**
 - 3.1 Recording of Audit work
 - 3.2 Planning and risk assessment
- 4.0. **Internal Control system**
 - 4.1 Objectives and responsibility
 - 4.2 Components of internal control
 - 4.3 Auditing procedures.
 - 4.4 Internal audit and good corporate governance practice.
- 5.0 **Audit Evidence**
 - 5.1 Nature and source
 - 5.2 Audit sampling
 - 5.3 Analytical review procedures
 - 5.4 The use of ICT

6.0. The Audit of the Procurement and supplies function.

- 6.1 Reviewing the internal control system
- 6.2 Organizational plan and set up of controls
- 6.3 Internal checks
- 6.4 Authorization and approval procedures
- 6.5 Preparation of audit, verification and investigation programme.

7.0 Physical Inventory/Stock Taking

- 7.1 Stock auditing
- 7.2 Stock taking and verification
- 7.3 Stock valuation
- 7.4 Other considerations.

8.0. Audit Finalization and Reporting

Final review

Reporting on audit work

9.0. Verification audit

- 9.1 Purpose and objective
- 9.2 The physical verification of stocks
- 9.3 Findings and reporting
- 9.4 Discussion with client
- 9.5 Issuing of a managerial report

10.0. Investigation Auditing

- 10.1 Purpose and objectives
- 10.2 Method of carrying out an investigation audit
- 10.3 Assignment, findings and report discussions.

11.0. Some issues in Auditing and Investigations.

- 11.1 Fraud and other irregularities
- 11.2 Management audit
- 11.3 Environmental Auditing
- 11.4 Auditing in a computer environment
- 11.5 Value for money audit
- 11.6 Audit of specialized entities
- 11.7 Public sector audit.

REQUIRED READINGS

1. ACCA (2006) Auditing and Internal Review: ACCA.
2. ACCA (2006) Auditing and Assurance Services ACCA
3. Beamp;eu M,etal. (2005). Auditing and assurance services. Prentice Hall.
4. Barylor W. (2007). Modern Auditing 8th ed. John Wisley and Sons Inc.
5. Krapo M. (2006). Contemporary Auditing Real issues and cases 6th ed. South Western college publishing.

RECOMMENDED READINGS

1. Richiute D. (2005) Auditing 8th South western college Publishing.
2. Shayo S.T. and King'ori J. (2001) Auditing – Students manual NBAA.
3. Johnson R.et al. (2005) Modern auditing Assurance services and integrity of financial reporting 8th ed. John cucley and sons.
4. Millichamp A.H.2002 Auditing 8th ed. Bookbwer

HUMAN RESOURCE MANAGEMENT SPECIALIZATION

COURSE CODE: HR 225

COURSE NAME: ORGANIZATIONAL BEHAVIOR

Course description

The course is about foundation of individual and group behavior, organizational culture and organizational dynamics.

Purpose

To introduce to students the nature of human behavior in organization

Course Objective

At the end of this course, students are expected to understand the following:

- a. To predict and explain the behavior of people as individuals and in Groups
- b. To create and sustain organizational culture
- c. To manage organizational change

Learning Outcomes:

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

1. Outline the nature of organizational behavior
2. Describe the key issues relating to and major influences on individual behaviour in the workplace
3. Explain the interpersonal elements of organizational behaviour
1. Understand, explain and evaluate key ideas relating to how organizational behaviour relates to managerial practice

COURSE CONTENTS

1.0 Introduction

- 1.1 what is organizational behavior
- 1.2 organizational behavior and management
- 1.3 organizational behavior in global context

2.0 Foundation of Individual behavior

- 2.1 Biographical characteristics
- 2.2 Ability
- 2.3 Individual personality
- 2.4 Learning and behavior
- 2.5 Schedules of reinforcement

3.0 Foundations of group behavior

- 3.1 Defining and classifying groups
- 3.2 Stages of group development

- 3.3 External conditions imposed on the group
- 3.4 Group member resources
- 3.5 Group structure, process and tasks
- 4.0 Organizational Culture
 - 4.1 What is Organization culture
 - 4.2 Functions
 - 4.3 Creating and sustaining culture
- 5.0 Organization dynamics
 - 5.1 Foundations of organizational change and forcing, Resistance & managing change
 - 5.1.1 Organization development
 - 5.1.2 Value and outcomes
 - 5.1.3 Implementation issues
 - 5.1.4 Interventions

REQUIRED READINGS

1. Robbins S (2004) “Organizational Behavior Concept, Controversies and Application” 4th Ed Prentice Hall, Englewood Cliff
2. Mullins L. J (2005) Management and Organizational Behavior” 7th Ed Prentice Hall England
3. Johns Gary (1996). “Organizational Behavior Understanding and Managing life at work” 4th Ed Herper Collins College NewYork.
4. Gibson L, Ivancerich M.J, Donnelly h (1997) “Organizations Behavior, Structure, Processes” 9th Ed McGraw Hill New York.

RECOMMENDED READINGS

1. Greenberg J. & Baron R. A (2003). “Behavior in Organizations” 8th Ed Prentice Hall Upper Saddle River, New Jersey
2. Sweeney P. D& McFarlin D.B (2002) “Organizational Behavior” Solution of Management” McGraw Hill Boston
3. Lithans F (2002) “Organizational Behavior” 9th Ed McGraw Hill Boston

COURSE CODE: GM 223

COURSE NAME: INTERNATIONAL BUSINESS /MANAGEMENT

Course Description:

This course is intended to introduce to students the basic concepts underlying international business operations. The course provides students with knowledge of the issues making international business. It also explains the role and impact of business conducted on an international scale.

The Purpose:

To provide students with knowledge and issues that make international business and to enable students to appreciate the role and impact of business conducted on an international scale.

Objectives:

Students will know the basics and application of international business and they will appreciate how business on the global scale is conducted.

Learning outcomes

After successful completion of the course students are expected to be able to

1. Appreciate the role of international business in nation's economy/ business
2. Describe how and why changes takes place that lead to globalization
3. Identify and consider different environment (economy, legal, political etc) implications in international business
4. Explain the impact of foreign direct investment in international business
5. Recognize the different strategies used in conducting international business
6. Show how the international activities influence the human resource practices
7. Summarize the different approaches that can be used to manage finances in international business
8. Organize preliminary preparations in international negotiations

COURSE CONTENTS:

1.0. Introduction

- 1.1 Definition of Globalization
- 1.2 Changing world trends (drives)
- 1.3 Pro Globalizations
- 1.4 Anti Globalization

2.0. Differences in Political Economy

- 2.1 Political systems
- 2.2 Economic Systems
- 2.3 Legal Systems
- 2.4 The determinants of Economic Development.

3.0 The International Legal Environment

- 3.1 Bases for legal systems
- 3.2 The legal differences between countries
- 3.3 Political and Economic risks
- 3.4 Patent laws
- 3.5 Piracy and counterfeiting

4.0. Difference in Culture:

- 4.1 Definition
- 4.2 Differences in Culture
- 4.3 Influence of culture on management style
- 4.4 Implications on business

5.0. Foreign Direct Investment

- 5.1 Forms of FDI
- 5.2 Horizontal and Vertical FDI

- 5.3 Implications for business.
- 6.0. The strategy of International Business**
 - 6.1 Strategy of the firm
 - 6.2 Case of cost reduction Vs local responsiveness.
 - 6.3 International, multi domestic and international strategies of business
- 7.0. Foreign Market Servicing Modes**
 - 7.1 Entry strategy and strategic alliances
 - 7.2 Foreign market servicing options
 - 7.3 Advantages and Disadvantages of strategic alliances
 - 7.4 Making strategic alliances work for firms.
- 8.0. International Human Resources Management**
 - 8.1 Strategic role of HRM
 - 8.2 Types of staffing policies
 - 8.3 Expatriate managers
 - 8.4 Performance and appraisal standards.
- 9.0. Aspects of International financial management**
 - 9.1 Investment decisions
 - 9.2 Financing decisions
 - 9.3 Efficient global management
 - 9.4 Strategies to avoid tax in international market.
- 10.0. Negotiating in International Business.**
 - 10.1 Dangers of stereotypes
 - 10.2 Impact of culture on negotiation behavior
 - 10.3 Differences in thinking and Decision Making
 - 10.4 Implications for managers and negotiators.

REQUIRED READINGS

1. Hill W.L. (2007) *International Business competing in the Global Markteplace*. 6th ed. New York.McGraw Hill.
2. Hodgetts R.M.and Luthans F. (2003) *International Management: Culture Strategy and behaviour* 5th ed. New York.Mcgraw Hill.
3. Cateona P and Gratiom J. (2005) – *International Marketing* 12th ed. New York McGraw Hill..
4. Daniels J.D. and Radebough (1998) – *International Business: Environment and Operations* 8th ed Longman.

RECOMMENDED READINGS

5. Czinkota M.R. Ronkaainen I.A. and Moffett M.H. (2005) *International Business* 7th ed. Mason: South Western.
6. Brull D.A. et al (2004) – *International Business: The challenge of global competition* 9th ed. Boston. Irwin.
7. Griffin R.W. & Patsay M.W. (2002) *International Business: A Managerial perspective* 3rd ed. Saddle River: Prentice Hall

THIRD YEAR

FIRST SEMESTER

COMMON COURSES

COURSE CODE: AC 311

COURSE NAME: FINANCIAL MANAGEMENT

Course Description

The course introduces the roles of the Financial Manager. It includes planning for funds, raising funds, utilizing funds and providing return to the providers of funds. Financial decisions, investment decisions, working capital decisions, and dividend decisions of corporations and portfolio managers and to enterprete the behavior of the securities of markets and corporations are key aspects in this course.

Purpose:

1. To equip students with the theoretical principles and practical aspects relating to corporate finance.
2. To expose students to controversies and criticisms which surround some theoretical propositions such as the Agency Theory, The Modigliani Miller Theorem on leverage and Dividend Policy.

Objectives:

At the conclusion of the course, students should have a good comprehension of corporate finance. This will be demonstrated through their knowledge and ability to:

1. Identify and evaluate alternative sources of finance
2. Identify and evaluate alternative investment opportunities
3. Apply Principles of Asset – Liability management
4. Design and evaluate appropriate corporate dividend policy

Learning Outcomes:

At the completion of this subject students should be able to:

1. • Identify and discuss the fundamental objectives of corporate financial management and apply them in a practical setting
2. • Explain the roles of the key stakeholders and decision-makers in a corporation's financial management function
3. • Identify and discuss the key financial issues surrounding the creation of shareholder value
4. • Explain the importance of the effective management of earnings and cash flows in a changing financial environment
5. • Describe the issues relating to the management of a portfolio of assets, particularly in terms of the management of physical assets
6. • Critically analyse the theories that relate to financial strategy, the reasoning underlying those theories and the assumptions on which the theories are based

7. • Demonstrate an understanding of the thought and decision-making processes undertaken in relation to mergers and acquisitions and capital management (principally debt and equity)

COURSE CONTENTS:

1.0 INTRODUCTION

- 1.1 Overview: Definitions, Application, and contemporary issues.
- 1.2 Objectives of Financial Management
- 1.3 Scope of financial Management
- 1.4 Financial Management decisions
- 1.5 Objectives of a Firm (Profitability vs Shareholder wealth maximization)

2.0 SOURCES OF FINANCE

- 2.1 Domestic Sources such as banks, insurance companies, pension funds, grants, subsidies, equity financing companies etc.
- 2.2 Foreign sources such as foreign and international banks, stock markets, specialized capital and money markets such as interbank market, Eurodollar, Eurobond markets and other financial instruments.
- 2.3 Stock Market
 - 2.3.1 Basic operations
 - 2.3.2 Ordinary Shares
 - 2.3.3 Preference Shares
- 2.4 Leasing
 - Operating lease
 - Financial leases
 - Sales and lease back
- 2.5 Hire purchase, Debt Factoring
- 2.6 Export Finance

3.0 CAPITAL STRUCTURE

- 3.1 Factors influencing the capital structure
- 3.2 Cost of Capital
 - 3.2.1 Equity Capital
 - 3.2.2 Debt Capital
- 3.3 Business and financing risk
 - 3.3.1 Operating gearing
 - 3.3.2 Financial gearing
- 3.4 Modigliani and Miller propositions
- 3.5 The effect of taxes on capital structure
- 3.6 *Concept of Time Value of Money*
- 3.7 Valuation and Capital Budgeting for a levered firm
 - 3.7.1 Use of Adjusted Present Value (APV) method
 - 3.7.2 Weighted Average Cost of Capital (WACC) method
 - 3.7.3 Other methods like Flow to Equity (FTE) method

4.0 DIVIDEND POLICIES

- 4.1 Dividend policies in Practice and their Constraints
- 4.2 Dividend and valuation
- 4.3 Miller and Modigliani on dividends

- 4.3.1 The residual theory of dividends
- 4.3.2 Dividend irrelevancy
- 4.3.3 Arguments for dividend relevancy
- 4.3.4 Dividend

5.0 WORKING CAPITAL MANAGEMENT

- 5.1 Factors to be considered in determining working capital requirements
- 5.2 Management of working capital components
 - 5.2.1 Inventories (stock in trade)
 - 5.2.2 Accounts receivable (trade debtors)
 - 5.2.3 Accounts payable (trade creditors)
 - 5.2.4 Cash management including forecasting and budgeting

- 5.3 Impact of inflation on Working capital

6.0 VALUATION OF SHARES AND BUSINESSES

- 6.1 Factors influencing share values
- 6.2 Bases of valuation – assets, profits, earnings and dividends.
- 6.3 Book and market values and treatment of goodwill and intangibles
- 6.4 Valuation of minority and controlling interests
- 6.5 Valuation for mergers, takeovers and public issues (and investigations preparatory to such valuations)
- 6.6 Special assignments such as management buyouts, reorganizations and reconstruction

7.0 FINANCIAL INTERPRETATION

- 7.1 Techniques of presenting accounting data
- 7.2 Analysis and interpretation of financial statements and the use and limitation of ratios.
- 7.3 Preparation of Financial Projections
- 7.4 Inter-firm comparisons and use of published statistics relating to business performance

A. REQUIRED READINGS

1. J. F. Weston & T.E. Copeland (1992), *Managerial Finance*, Cassel, East Sussex
2. Gitaman and Rick Hoel (1990) *Fundamental of Investing*, Prentice Hall, London
3. Robert C. Redcliffe (1982) *Investment Concepts, Analysis and Strategy*, Foresman & Co. London
4. Jack Clark Francis (1986), *Investments: Analysis and Management*, McGraw Hill
5. E.A. Moses & Cherly (1990), *Investment Analysis and Portfolio Management*
6. Pandey J. M, (1999) *Financial Management* 8th Edition

RECOMMENDED READINGS

1. J. F. Weston (1990) *Essentials of Managerial Finance*, Dryden Press Series, Chicago
2. R. Dixon (1992) *Financial Management* (ACCA) Longman
3. S. A. Ross et al (1996) *Corporate Finance*, Irwin (USA)
4. R. A. Brealey & Myers (1986) *Principles of Corporate Finance*, McGraw Hill, New York

COURSE CODE: GM 313

**COURSE NAME: ENTREPRENEURSHIP AND SMALL BUSINESS
MANAGEMENT**

Course Description

The course aim at providing the basic framework for understanding the whole process of entrepreneurship and developing theoretical and practical capabilities in creation, development and operation of entrepreneurial ventures.

Purpose:

To make students appreciate the contribution of the Small Business Entrepreneurs in National Economic Development.

Objectives:

- 1) To introduce students to the role of entrepreneurship and small business management in the creation of self employment and productivity .
- 2) To expose students to the business environment in Tanzania and to consider the role of enterprises for economic development.

Learning Outcomes:

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

1. Recognize entrepreneurial opportunities
2. Plan and execute business ideas into full fledged business ventures
3. Apply business consultancy skills and competencies to business owners
4. Appreciate various theories in entrepreneurship

COURSE CONTENTS:

1.0 INTRODUCTION TO ENTREPRENEURSHIP

1.1 Concept definition :

1.1.1 Entrepreneur – Entrepreneurship

1.1.2 Entrepreneur - Entrepreneurship

1.1.3 Definition of Entrepreneurship today

1.2 The Nature and Importance of entrepreneurship

1.2.1 Development of entrepreneurship

1.2.2 Entrepreneurial decision process

2.0 THE ENTREPRENEURIAL AND ENTREPRENEURIAL MIND

2.1 Understanding the Individual Entrepreneur

2.2 The entrepreneurial process

2.3 Entrepreneurial feelings – Control, Achievement, Risk

2.4 Gender Issues: Factors that attract Males and Females into entrepreneurship

2.5 Types and Qualities of successful entrepreneurs

3.0 ENTREPRENEURSHIP: PAST ACCOMPLISHMENTS AND FUTURE CHALLENGES

3.1 Historical perspectives of entrepreneurship

- 3.2 Past practices that stifled entrepreneurship in Tanzania
- 3.3 Education in the field of entrepreneurship
- 3.4 Review purpose of education for strategic change
- 3.4 The tripartite role of institutions in promoting entrepreneurship in Tanzania
- 4.0 SMALL BUSINESS AS ENTREPRENEURIAL VENTURES**
 - 4.1 Interpretation of Small Business Enterprises/ Firms
 - 4.2 Economic indicators for Small Businesses.
 - 4.3 Importance of Small Business and Entrepreneurial ventures.
 - 4.4 Small Business in the Global Economy
- 5.0 EXPLORING BUSINESS**
 - 5.1 Concept of Business - Factors that lead to aspects of business venture creativity
 - 5.2 Business growth – small, medium, large
 - 5.3 Manipulation of profits into 3 propensities.
 - 5.4 Importance of business
- 6.0 ENTREPRENEURIAL PRACTICES IN BUSINESS**
 - 6.1 Privatization and Trade liberalization.
 - 6.2 Why LDCs are privatizing
 - 6.3 Dual factors that influence privatization in LDCs
 - 6.4 Historical perspective of privatization
 - 6.5 Effects of privatization - Economic trap/economic strategy
 - 6.6 Models of success factors of privatization in Tanzania
- 7.0 CREATING AND STARTING A NEW BUSINESS VENTURE**
 - 7.1 Approaches to starting own new business ventures .
 - 7.2 Planning Approach - 14 basic steps in planning a new business venture
 - 7.3 Financing Small Business Enterprises- sources of financing
 - 7.4 Strategy management Approach - Tripartite model
 - 7.5 Strategy : Formulation , Implementation , Evaluation and Control
 - 7.6 Understanding Basic financial Statements.
 - 7.7 Financial , Ratios – Analyses Liquidity , profitability
 - 7.8 Market Analysis for entrepreneurial decision
- 8.0 BUSINESS WRITE UPS**
 - 8.1 Concept of Business Write ups
 - 8.2 Types of Business Write ups
 - 8.3 Models of some Basic Business Write ups
 - 8.4 Business: Outline, Proposal, Plan, Review .
- 9.0 BUSINESS PLAN**
 - 9.1 Definition of a Business Plan
 - 9.2 Scope and value of a Business Plan
 - 9.3 Models of Business Plan
 - 9.4 Understanding skills of writing Business Plans
 - 9.5 Mastering components of a Complete Business Plan.
 - 9.6 Writing a winning Business Plan
 - 9.7 Why certain Business Plans fail.
- 9.0 LEGAL ISSUES FOR ENTREPRENEURIAL PRACTICES**
 - 9.1 Understanding the role of BRELA in Tanzania
 - 9.2 Key issue for choosing legal forms of business ownerships.

- 9.3 Procedures for registering various forms of legal businesses in Tanzania
- 9.4 Running legal businesses in Tanzania
- 10. INTERNATIONAL ENTREPRENEURSHIP OPPORTUNITIES**
 - 10.1 The Nature of International Entrepreneurship
 - 10.2 Importance of International Business
 - 10.3 Entrepreneurial focus to International Business
 - 10.4 Barriers against entry to International Markets
 - 10.5 Types of trade barriers – Entry restrictions
 - 10.6 Intricacies of PLC and Transfer of Technology- impacts to LDCs
 - 10.7 Strategies for entry to International Markets.
 - 10.8 Trade Blocks instrument to International Marketing
 - 10.9 Model Regional Groupings: EAC, COMESA SADC, EU, NEFTA, NAFTA etc.
 - 10.10 Role of E.A.C as a Trade Block - A way forward - Membership
 - 10.11 Six rules of thumb for doing business across cultures.

REQUIRED READINGS:

1. Lawrence, Annet, Weber, James, L (2005). *Business and society*, 11th edition: McGraw Hill.
2. Westhead, Paul. (2006). *Entrepreneurship*: Financial Times/Prentice Hall
3. Kuratko, D. F, and Hodges's R. M. (2004). *Entrepreneurship a contemporary approach*: Dryden.

RECOMMENDED READINGS

4. Mbura, O. K. (2004). *The role of entrepreneurship Networks in the marketing : information Acquisition of the small. Small sized enterprises in Tanzania. A licentiate Thesis*. UMEA University, Sweden.
5. Olomi D.R.(2003),*Entrepreneurship and small business Development. A Tanzanian perspective* . Unpublished manual.
6. Longenecker – Moore petty,2003, *Small Business Management – An entrepreneurial Emphasis* (12th edition. Thomson).
7. Hirsch, R.D. and Peters M.P (2002). *Entrepreneurship. A process perspective*: Thomson South Western.
8. Burns, P. (2001), *Entrepreneurship and small Business*. Pal Grave, New York.
9. D.L. and Landstone 2000, *The Blackwell Handbook of Entrepreneurship*. The Blackwell Business.
10. Hitt, M.A. Ireland R.D. Comp, S.M. and sexton D.C. (2002). *Strategic Entrepreneurship: Integrating Entrepreneurial and Strategic Management perspectives*. Blackwell publishers.

COURSE CODE: SC 312

COURSE NAME: INFORMATION SYSTEMS AND DATA PROCESSING

Course description

This course introduces to students the importance of information systems and business computing. It is about the system theory, how to develop systems, systems design and analysis. The course also focuses on systems implementation, systems maintenance and information systems management.

Objectives:

- 1) Introduce students to the knowledge of information systems, and the place of computer technologies
- 2) Introduce students to the underlying principles of systems and their effect on business organisation
- 3) Enable students to analyse, design, develop and implementing computer based information systems in a way that is sensitive to the needs of the users and to the objectives of the organisation
- 4) Allow students to document and model information requirements, including the modelling of the data and processes that support these
- 5) Demonstrate an awareness of computer technology's impact on society, and engage in responsible actions when developing and using computerised systems

Learning Outcomes:

On completing the course, the target is to achieve the following student outcomes:

- 1) Describe systems approach to organisations' operations and problem solving
- 2) Identify, document, and prioritise functional requirements of medium complexity (with some tutor guidance on the scope of the problem).
- 3) Identify and model the activities, tasks, functions, processes of human activity systems and their supporting information systems (for well-defined problems of medium complexity and restricted scope)
- 4) Analyze business and system requirements.
- 5) Appreciate the various fact-finding techniques and their application through various case studies.
- 6) Explain the role of users and their strategic value in the development of information systems.

COURSE CONTENTS

1.0: Systems Theory

- Definition of a system
- The nature of systems
- Classification of systems
- Relationship of systems with environment
- Systems and contingency approaches in studying organisations
- Contributions of other theories in studying business systems e.g. change
- Change management

2.0: Systems Development Tools

- Data collection tools
 - Questionnaire

- Observation
- Interviews
- Systems documentation tools
 - System/flowcharts
 - Data flow diagrams
- Financial analysis tools
 - NPV, IRR, Payback period, BE analysis
- Optimising tools
 - Linear programming, Queuing, simulation
- Programming tools
 - Structured programming, HIPO charts, Pseudocode
- Decision making tools
 - Decision Tables, D-Trees, Optimising and financial tools

3.0: Systems Analysis

- Current systems analysis
- Statement of objectives
- Developing the system design
- Cost-Benefit analysis
- The design report

4.0: System Design

- Input design
- Output design
- User interface design
- Storage design
- Processing design
- Security design

5.0: System Development

- Introduction
- Program development
- Testing
- File conversion
- System conversion

6.0: System Implementation

- Testing
- Conversion strategies
- Training
-

7.0: System Maintenance

- System evaluation
- Data Security and Control
- Computer threats

8.0: Business Information Systems

- Information systems

- Management Information Systems
- Information systems Project Planning and task definition
- Project life cycle

RECOMMENDED READINGS

1. Kumar, M (2005) Business Information Systems. VIKAS
2. Lucey, T (2005) Management Information Systems. 9th ed., D.P. Publications, London
3. Laudon & Laudon (2004) Management Information Systems, 9th ed
4. James B. Pick (1986) Computer systems in Business, An introduction. PWS Publishers
5. Oliver & Chapman (2006) Data Processing & Information Technology. 10th ed., Thompson, Canada
6. O'Brien, James A. (2002) Management information systems: Managing information Technology in the E-business enterprise, 5th ed, McGraw Hill
7. Marshall B. Romney, Poul J. Stein Bart (2006) Accounting Information systems, 10th ed, Prentice hall
8. Laudon Kenneth C., Laudon Jane P (2007) Essentials of Management Information system, 7th ed
9. Stair Ralph M., Reynolds George W. (2001) Principles of Information systems, 5th ed
10. Rob, Peter (2001) Database systems: Design, Implementation, and management. 5th ed
11. Schwalbe, Kathy (2001) Information technology Project Management, 2nd ed
12. Valacich, Joseph, Joey George, and Jeffrey Hoffer. Essentials of Systems Analysis and Design. 2nd ed. ISBN: 0-13-121192-7.

ACCOUNTING AND FINANCE SPECIALIZATION

COURSE CODE: AC 314

COURSE NAME: ADVANCED ACCOUNTING I

Course Description

To build on the basic techniques in Financial Reporting II to ensure that students can exercise judgment and apply appropriate techniques in corporate reporting matters encountered by accountants in practice. Students will be required to apply this understanding by preparing and interpreting financial reports in a practical context.

Objectives:

The objective of this course is to equip students with the knowledge on preparing corporate financial reports and public sector reports for publishing guided by the International Financial Reporting Standards.

Learning Outcomes

On completion of the subject students should have the knowledge and ability to:

1. Analyse financial statements and prepare report suitable for presentation to a variety of users.
2. Evaluate current practice in the context of the needs of users and the objectives of financial reporting guided by the International Financial Reporting Standards.
3. Evaluate current developments in corporate reporting in the context of their practical application, implications

COURSE CONTENTS

1.0 Preparations and Presentations of Financial Statement

1.1 Corporate Financial Reports:

- 1.1.1 Published income Statement (IAS 1)
- 1.1.2 Published Balance Sheet (IAS 1)
- 1.1.3 Statement of changes in equity (IAS 1)
- 1.1.4 Notes on the Published Accounts (IAS 1)
- 1.1.5 Published Cash Flow Statements (IAS 7)
- 1.1.6 Other reports (e.g. Directors/Chairman Statement)

2.0 Public Sector Reports

- 2.1 Financial statements of Local Government Authorities;
- 2.2 Financial Reports of Central Governments.

3.0 Interpretations of Financial Statements:

- 3.1 Techniques of Analyzing Financial Statements;
- 3.3 Report Writing.

4.0 Valuation of Shares and Business

- 4.1 Basis of valuation (assets and earnings).

Book/market values and treatment of tangible and intangible assets including goodwill.

Valuation of majority and minority shareholdings

5.0 Accounting Treatment for of Specific Items as per the International Accounting Standards.

Non Current Assets held for sale (IFRS 5)

Accounting policies, Changes in Accounting Estimates and Errors (IAS 8)

Events after Balance Sheet Date (IAS 10)

Accounting for Government Grants and disclosure of Government Assistance (IAS 20)

Earnings per Share (IAS 33)

Interim Financial Reports (IAS 34)

Impairment of Assets (IAS 36)

RECOMMENDED READINGS

1. Killagane, Yona, S.M. (2006) *Financial Accounting for Professional Students*, Vol 2:L NBAA

2. International Accounting Standards Board, (2006) *International Financial Reporting Standards and International Accounting Standards*; IASB.
3. Barry Elliott and Jamie Elliot, (2004) *Financial Accounting and Reporting*: Prentice Hall.
4. Tony Boczko, (2006) *Corporate Accounting Information Systems*: Financial Times/Prentice Hall.
5. Shapiro, Alan C., (2006) *Multinational Financial Management*, 8th Edition: John Wiley & Sons Australia Ltd.,
6. Alexander, D. Britton, A. Jorissen, A. (2005). *International Financial Reporting and Analysis*, 2nd Edition, Thomson Learning,

RECOMMENDED READINGS

1. Alfredson, K. Leo, K., Peter, R. Pacter, P., Radford J., *Applying International Accounting Standards*, J. Wiley
2. Mndolwa, E. B. Kashonda, M. A. and Binamungu, C. S. (2000), *Liquidation Law and Practice in Tanzania Main Land*; Mzumbe Book Project.
3. The United Republic of Tanzania, (2000). *The Local Government Finance Act*: Government Printer.

COURSE CODE: AC315

COURSE NAME: AUDITING & INVESTIGATIONS 1

Course Description

The course introduces to students the professional and ethical considerations of auditing. It introduces to students how to audit in computer environment and audit specialized entities.

Purpose

To enable students:

1. To be able to work within a profession and ethical framework;
2. Be able to prepare an audit report in accordance with the requirements of the auditing standards;
3. To equip students with investigate and report writing skills;
4. To enable students to understand the liabilities of auditors and remedies available to them;

Course Objectives:

At the end of the course, students will have gained the techniques of auditing in different circumstances.

Learning Outcomes:

On successfully completing this subject, students will be able to:

1. Understand and distinguish the objective, execution and reporting of different types of
2. Assurance and non-assurance services provided by auditing firms;

3. Design and apply appropriate methodologies and procedures to accomplish a variety of
4. assurance and non-assurance engagements; and
5. Appreciate and analyze the impact of contemporary issues in the legal, regulatory and
6. Business environment in shaping the services provided by auditing firms.

COURSE CONTENTS:

1.0 Professional and Ethical Considerations

- 1.1 Meaning and importance of professional ethics
- 1.2 NBAA and IFAC Code of ethics
- 1.3 Relevance of professional ethics
- 1.4 Compliance with the code of conduct
- 1.5 Disciplinary measures against non-compliance with the code of conduct

2.0 Audit and Corporate Governance Issues

- 2.1 Audit and Corporate governance issues
- 2.2 Enhancing auditors' independence
- 2.3 Audit committee
- 2.4 Rotation of auditors
- 2.5 Provision of non-audit services to clients
- 2.6 Social and environment audit

3.0 Auditing in a computer environment

- 3.1 Nature and types of computerised accounting systems
- 3.2 Internal controls in a computer environment
- 3.3 Computer Assisted Audit Techniques
- 3.4 Bureaux and Software houses
- 3.5 Control Problems in small computer systems
- 3.6 E-Commerce

4.0 Fraud, Irregularities, Money Laundering, and Forensic Audit

- 4.1 Money Laundering
- 4.2 Prevention and detection of fraud and irregularities
- 4.3 Forensic Audit
- 4.4 The Auditors relationship with police and senior management
- 4.5 The psychology and the use of interrogation

5.0 Audit of Specialised Entities

- 5.1 Audit of Group companies and joint audits
- 5.2 Audit of banks, Insurance entities and Pension Funds
- 5.3 Audit of contracts
- 5.4 Publishers
- 5.5 Shipping Companies

6.0 Audit of Non-profit Organizations

Audit of charities, societies, clubs and other Non-governmental organisations

7.0 Special Engagements and Investigations:

- 7.1 Special investigations
- 7.2 Special reports

REQUIRED READINGS

- 1) IFAC, 2006, *Handbook of International Auditing Assurance and Ethics Pronouncements*: IFAC
- 2) The United Republic of Tanzania: *Public Procurement Act, (2004)* Government Printer.
- 3) O'Regan, David, (2003), *International Auditing- Practical Resource Guide*: WILEY
- 4) Chaffey and Dave, (2004), *E-business and e-Commerce Management*: Prentice Hall

SUPPLEMENTARY READINGS

- 1) The Accountant: *The National Board of Accountants and Auditors (NBAA Journals)*
- 2) Beasley-Buckless-Glover Pravitt, (2003) *Auditing Cases*, 2nd Edition: Prentice-Hall
- 3) The United Republic of Tanzania, (2001) *Public Finance Act No. 6- Revised in 2004*: Government Printer.
- 4) Mhilu F., (2004) *Advanced Auditing and Investigations, Students' Manual*: NBAA.
- 5) Areans Lobbecke, (2000), *Auditing* 8th Edition: Prentice Hall
- 6) Mapunda, Samuel E., (2004), *Procurement and Supplies Auditing Manual*

COURSE CODE: AC 316

COURSE NAME: MANAGEMENT ACCOUNTING I

Course Description

The course is about advanced standard costing, cost estimation and decision making under conditions of risk and uncertainty.

Purpose

1. The course will use and build upon where necessary the topic covered in previous courses particularly the following Business mathematics and statistics, cost accounting and quantitative techniques
2. The course will provide the students with the quantitative analysis with a view of preparing cost information for planning, control and Decision making.
3. The course will provide the students with the techniques of control.

Objectives

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

1. Assess business decisions based on future events
2. Evaluate performance of a business and recommend appropriate performance measures
3. Understand the relationship between financial and non financial indicators of business performance
4. Apply techniques to evaluate management decisions in relating to costing, pricing, product range and marketing strategy

Learning Outcomes

On successfully completing this subject, students will be able to:

- Understand and critically apply the appropriate techniques to generate cost information to help management in organizational planning and control.
- Recognize the role of relevant cost information and its contribution to management and organizational performance.
- Evaluate issues from a management accounting perspective and suggest appropriate responses to aid management decision-making processes.

COURSE CONTENTS:

1. **Advanced standard costing**
 - 1.1. Profit analysis
 - 1.2. Calculation and use of mix and yield variances
 - 1.3. Calculation and use of standard marginal variances
 - 1.3.1. Sales mix and yield variances
 - 1.3.2. Market size and market share variances
 - 1.4. Principles of planning and operational variances
 - 1.5. Principles of value analysis, work study and O&M.
2. **Cost estimation**
 - 2.1. The patterns of cost behaviour.
 - 2.2. Methods of cost estimation
 - 2.2.1. Accounting method
 - 2.2.2. High-Low point method
 - 2.2.3. Linear regression method
 - 2.3. Learning curve and the estimation of labour costs
3. **Decision making under conditions of risk and uncertainty**
 - 3.1. A decision making model
 - 3.2. Risk and uncertainty
 - 3.3. Probabilities distribution
 - 3.4. Decision passed on expected value criteria
 - 3.5. Decision based on standard deviation criteria
 - 3.6. Decision trees
 - 3.7. CVP analysis under conditions of uncertainty
 - 3.8. Buying perfect and imperfect information
 - 3.9. Maximin-maximax a regret criteria.
4. **Pricing decisions:**
 - 4.1. Factors to be considered in pricing decisions
 - 4.2. The theoretical economic background to pricing.
 - 4.3. Use of cost plus pricing
 - 4.4. Differences between full cost pricing rate of return pricing and

Required Readings:

1. Drury Colin (2004) *Management and Costing Accounting*, 6th ed. Thomson and Learning
2. Hongren, Charles, T, Datar, Srikant M. and foster, George M. (2005). *Cost Accounting – A managerial Emphasis*, 12th Edition: Pearson Prentice Hall

Supplementary readings:

3. Lucey, T. (2003). *Management Accounting*. 6th Edition, BookPower .
4. Wayne J. Morse, James R. Davis, All Hart Graves (2003). *Management Accounting Strategic Approach*. 3rd Edition: Thomson.
5. David Greenberg, David Weimar, Aidan Vining Anthony
6. Boardman, 2006 Cost Benefit Analysis 3rd Edition: Prentice Hall.
7. Hilton R. (2005). *Managerial Accounting* 6th ed., Mc Graw Hill Co Inc., New York.

BANKING AND FINANCE SPECIALISATION**COURSE CODE: F1 314****COURSE NAME: CREDIT ANALYSIS AND COMMERCIAL LENDING****Course Description**

The course introduces students to the lending Industry how it identifies customer's needs and causes of consumer loan delinquencies.

Purpose

To let the candidates understand fully the principles and practices underlying consumer and commercial lending, investing, and the creation of trusts.

Objectives

After successfully completing this course, a student will be able to:

- 1) Describe key laws or regulations affecting consumer lending
- 2) List characteristics, benefits, and disadvantages of direct lending, indirect lending, and open-end credit products
- 3) Describe consumer loan information sources and the credit verification process
- 4) Identify types of consumer loan documents and describe their purpose
- 5) Discuss causes of consumer loan delinquencies and collection stages and remedies

Learning Outcomes

At the completion of this subject students should be able to:

1. • Describe the finance markets and products available to businesses.
2. • Assess the lending and legal considerations applying to different business structures.
3. • Discuss the lending process and the commercial credit cycle.
4. • Apply the key requirements of loan structuring, documentation and collateral.

5. • Apply the different procedures for analysing a business to assess credit worthiness.
6. • Discuss the procedures for structuring a credit facility.
7. • Discuss portfolio and account management, provisioning and management of defaults.

COURSE CONTENTS

1. Introduction

- 1.1 Introduction to the Lending Industry
- 1.2 Overview of the lending sector and participants within the industry
- 1.3 legislation and the regulatory environment in Tanzania

2 Loan assessment

- 2.1 Preliminary loan assessment and the lending process
- 2.2 Identifying customer needs and matching appropriate lending products

3 Financial reporting

- 3.1 Evaluating Loans ,
- 3.2 Financial reporting
- 3.3 The balance sheet
- 3.4 The income statement and,
- 3.5 The statement of cash flows
- 3.6 Analysis and interpretation of financial statements

4 Risk Assessment

- 4.1 Evaluating Loans,
- 4.2 Risk Assessment,

5 Credit policy

- 5.1 Overview and credit policy,
- 5.2 Credit investigation,
- 5.3 Credit analysis,
- 5.4 Structuring and negotiation,
- 5.5 Documentation and closing,
- 5.6 Problem loans, and follow-up

6 Loan security

- 6.1 Types of risk
- 6.2 Valuation of properties
- 6.3 Examination of analytical techniques to assume the role of credit officer.

7 Risk Assessment Process

- 7.1 Loan Structuring.

References

- 1) Ross Cranston (2006). *Principles of Banking Law*: Oxford Press
- 2) Banking law and Practice in India 21st Edition, (2005) .Taiwan's
- 3) E.J.M. Wiketye. (2004) *Elements of Money and Banking with reference to Tanzanian Economy*: Mzumbe University

COURSE CODE: FI 315

COURSE NAME: INTERNATIONAL BANKING MANAGEMENT

Course Description

The course introduces the student to international dimensions of the Banking management.

Purpose of the course

To examine how current and historical events are reshaping the industry. Focus is on the basic analytics of managing a bank's exposure to liquidity, credit, market and country risk.

Course Objectives

After successfully completing this course, a student will be able to:

- 1) Describe the events shaping International Banking Management
- 2) Identify the tools for managing a bank's exposure to liquidity, credit market and country risk.

Learning Outcomes:

Having successfully completed this programme you will be able to demonstrate knowledge

and understanding of:

- the changing role of financial intermediation and the institutional structure of financial markets
- the application of corporate finance theory to practical problems in corporate evaluation and strategy
- the core theoretical concepts in the management of risks faced by international banks.

COURSE CONTENTS

1. Internationalization of banks

1.1 Internationalization of banks to meet the global financial needs of multinational activities.

2. Mergers and Acquisitions.

1.1 Competitive strategies adopted by international financial institutions

2.2 Theory and practice of international banking;

3. International monetary and financial environment

1.1 Current international monetary and financial environment,

1.2 Typical problems of international banking from a management perspective.

1.3 Interaction with international financial markets and financial centers

2. International Financial Institutions and Markets

2.1 World Bank,

2.2 IMF and ADB.

2.3 Euro Market,

References

- 1) Shapiro, A.C (2002). *Intentional Corporate Finance*, (4th Ed). Harper Row
- 2) Brealey, R.A. & Myers S.C. (2002): *Principles of Corporate Finance*, (7th Ed.) Tata: McGraw Hill
- 3) Kaijage, E. Tarrimo: *Manual of Financial Management*,: NBAA

COURSE CODE: FI 316

COURSE NAME: IT BANKING MANAGEMENT

Course Description

The course explores new delivery channels for banking products and risks involved.

Purpose of the Course

The purpose of this study is to examine and analyze the various risks associated with Internet Banking.

Course Objectives

After successfully completing this course, a student will be able to:

- 1) Define key terms in Internet Banking
- 2) Describe risk management practices
- 3) Identify key issues related to internal controls
- 4) Describe financial implications of risks

Learning Outcomes

On successful completion of this course, students should be able, at threshold level, to:

1. Demonstrate an awareness of latest innovation in Banking and describe the consequences of these innovations on the Theory of Banking.
2. Relate the feasibility and practicalities of new technologies for the practice of banking & finance.
3. Evaluate the Opportunities and Dangers of adopting new technologies.
4. Compare distinctive advantages and disadvantages for banks in adopting IT banking strategies relative to traditional banking models
5. Assess the benefits and risks of adopting an IT banking strategy in a highly competitive and changeable environments
6. Formulate and design a viable model for the implementation of an IT banking strategy for specified contexts bearing in mind market readiness, regulatory frameworks, competitive forces and contingency risk management;

COURSE CONTENT

1. Introduction to Electronic Banking

1.1 Meaning and growth of Electronic Banking,

1.2 The evolution of

ATM,

Telephone Banking

POS Banking,

PC Banking,

Internet Banking

1.3 Services, advantages and

1.4 challenges facing Electronic Banking

1.5 Factors affecting their adoption

2 Types of risks in Electronic Banking

2.1 Electronic Banking risks

2.2 Online Credit Risks

2.3 Online Interest Risks

2.4 Online Liquidity Risks

2.5 Online Price Risks

2.6 Online Foreign Risks

2.7 Online Transaction Risks

2.8 Online Compliance Risks

2.9 Online Strategic Risks

2.10 Online Reputation Risks

3 Online Risk Management

3.1 Online Risk Management,

3.2 The planning process for the use of technology,

3.3 Implementation,

3.4 The means to measure and monitor risk

4 Internal Controls

4.1 Internal Controls

4.2 Technology in-house or out sourced

4.3 Issues in Internet Banking, Security, Authentication, trust, Privacy

4.4 Types of online attacks

References

- 1) Allen N. Berger & Robert De Young, (2002). [*Technological progress and the geographic expansion of the banking industry*](#), " [Finance and Economics Discussion Series](#) 2002-31 " Board of Governors of the Federal Reserve System (U.S.)
- 2) Berger, Allen N. & De Young, Robert, (2006). "[Technological Progress and the Geographic Expansion of the Banking Industry](#)," [Journal of Money, Credit and Banking](#), Blackwell Publishing, vol. 38(6), pages 1483-1513, September.
- 3) Comptrollers Handbook Internet Banking (2005), Internet Banking.

PROCUREMENT AND LOGISTICS SPECIALIZATION

COURSE CODE: SC 311

COURSE NAME: PUBLIC PROCUREMENT

Course Description

The course aims to examine in depth the principles, characteristics and procedures of public procurement Vs private procurement. To provide students with knowledge in procurement of goods, works, consultancy services in the public sector also to examine the Public Procurement Act of no.21 of 2004 and its regulations of the United Republic of Tanzania.

Purpose

To expose to students on essentials of procurement of public goods and services with emphasis on the Public Procurement Act No 21 of 2004..

Objectives

After completion of this course, students will have:

- 1.0 Examined in depth the characteristics of public procurement versus private procurement.
- 2.0 Knowledge in procurement of goods, works, and consultancy services in the public sector.
- 3.0 Examined the public procurement act No. 21 of 2004 and Regulation thereto.

Expected learning outcomes

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

1. Recognize familiar words and basic phrase used in public procurement like, public procurement, Accountability, transparency, value for money procurement, Tendering etc.
2. Trace the history of public procurement and the governing laws in Tanzania.
3. Identify sources of Authority, roles and procedures followed in public buying.
4. Prepare tender documents
5. Describe the legal aspects of procurement.
6. Critically analyze various methods of public procurement according to public procurement Act no.21 of 2004
7. Prepare procurement plans, Terms of Reference, and set criteria for selection, evaluation and awarding contracts.
8. Distinguish tender for procurement of works or goods from consultancy services.
9. Identify and appraise the role of World Bank guidelines on donors funded projects.
10. Outline procedures for disputes settlement in public procurement set-up

Course Contents:

1.0. Introduction:

Public Procurement Versus Private Sector Procurement importance and Evolution of public procurement Background to public procurement in Tanzania.

- 1.1 Share of public procurement to National Budget.

- 1.2 Overview of public procurement Act No.21 of 2004 and its regulation.
- 1.3 Overview of public finance Act No.6 of 2001 and its regulations (as they relate to public expenditure)
- 2.0. **Procurement in public Organizations.**
 - 2.1 Objectives of public procurement. Sources of Authority and procedures.
 - 2.2 Roles of public procurement Entity
 - 2.3 Responsibility for procurement of goods works and services.
- 3.0. **Procurement Cycle in Public Procurement**
 - 3.1 Planning and scheduling
 - 3.2 Procurement/purchasing Requisition
 - 3.3 Source Identification.
 - 3.4 Procurement contract management (Price based contracts/cost based contracts).
- 4.0. **Legal aspects of public procurement**
 - 4.1 The procurement contract and its legal implications, parties to a contract
 - 4.2 Offer made by procuring entity
 - 4.3 Order/contract acceptance
 - 4.4 Guarantee; Disputes Settlement
- 5.0. **Competitive Bidding:**
 - 5.1 Characteristics/conditions for competitive bidding
 - 5.2 Types of competitive bidding.
 - 5.3 Advertisement; specific procurement Notice (SPN), invitation to bid, prequalification.
- 6.0. **Public Tender Documents.**
 - 6.1 Preparation of Bid documents,
Bidding forms,
Bid submission sheet,
Price schedule form Bid security.
Manufacturer's authorization. Contract Forms
Agreement form,
Performance Security form,
Advance payment forms
- 7.0. **Methods of Public procurement**
 - 7.1 National competitive Tendering/Bidding
 - 7.2 International competitive bidding (ICB)
 - 7.3 Restricted Tendering
 - 7.4 International and National shopping
 - 7.5 Single source procurement of good
 - 7.6 Direct contracting of works
 - 7.7 Minor value procurement
 - 7.8 Turnkey contracts
 - 7.9 Force account or Direct labour
 - 7.10 Limited International Competition.
- 8.0. **Technical specification and Evaluation of tenders.**
 - 8.1 Objectives, Approaches and Importance of specifications.
 - 8.1.1 Categories of specifications (Detailed specifications)

- 8.1.2 Methods of Evaluating Tenders (Technical, Financial)
- 8.1.3 Qualification criteria i.e. Experience and Supply capacity.

9.0. Tenders for procurement of Works

- 9.1 Peculiarity of Tender documents for works.(Bidding date, instructions to bidder and joint venture
- 9.2 Bidding form: Individual bidder and joint venture bidding
- 9.3 Contract Data (Schedule of operation and maintenance Manual, Schedule of key personnel).
- 9.4 Contractors bid, Bills of Quantities (BOQ)
- 9.5 Approving works certificates, control and monitoring of works contract, contract management for works, sub-contractors.

10.0 Tenders for Consultancy Services:

- 10.1 Selection procedures for consultants and Eligibility of Bidding consultants.
- 10.2 Types of consultancy assignments, use of individual consultants and consulting firms.
- 10.3 Types of consulting firms (National, International and Regional consultants.
- 10.4 Preparation of Terms of reference (TRO), Cost estimates (Budgets) Determination of selection procedures and criteria.

11.0 World Bank Guidelines.

- 11.1 Procurement of works, services, and Goods.

RECOMMENDED READINGS:

- 1.0 E.U. DIRECTIVES
- 2.0 Medhurst, D. (2003). *Public Procurement Law*
- 3.0 Public Procurement Act No.21 of 2004 and Regulations: Government Printers Dar es Salaam.
- 4.0 Sue Arrowsmith (December 20, 2002). *Public Procurement:: The Continuing Revolution*. Publisher: Springer
- 5.0 John Linarelli (April 17, 2000). *Regulation Public Procurement - National and International Perspectives*. Publisher: Kluwer Law International

COURSE CODE: SC 313

COURSE NAME: INVENTORY MANAGEMENT AND CONTROL

Course Description

This course is about the techniques used in controlling inventories. It provides models that are used for adequate inventory control.

Purpose:

To provide students with the skills and techniques required in order to achieve proper management and control of stocks.

Objective:

After completion of the course, students will have:

1. Examined in depth the economic flows and the sound accountability of stock and the protection of capital tied up in stock.
2. Been high lightened on the opportunities for scientific inventory control consistent with the environmental supply factors
3. To make students appreciate measures used in inventory control and management.

Learning Outcomes

On successful completion of the course, students will be able to;

- Explain inventory management and control and their underlying aspects.
- Describe inventory management and control perspectives.
- Identify tools used in inventory management process.
- Describe and integrate inventory management control tools and its application to managing the inventories in the organization.
- Identify basic EOQ model and modified EOQ model
- Compute EOQ models and show its application to inventory management and control.
- Describe and apply statistical approaches in determination of inventory quantities.
- Identify and explain inventory control systems and inventory levels.
- Application of relevant models in improving inventory system.
- Examined in depth the economics flow the sound accountability of stock and the protection of capital tied up in stock.

Course Contents:

1.0: INTRODUCTION

- 1.1 Meaning of inventory
- 1.2 Reasons for holding inventories
- 1.3 Types of inventories
- 1.4 The inventory problem
- 1.5 The inventory flow cycle
- 1.6 Properties of Inventory
- 1.7 Inventory costs
- 1.8 Conflicting goals
- 1.9 Financial considerations

2.0: PERSPECTIVES OF INVENTORY MANAGEMENT AND CONTROL

- 2.1 Meaning of inventory management and control
- 2.2 Definition, concepts and terminology
- 2.3 Scope and objectives
- 2.4 Importance and problems of inventory management
- 2.5 Inventory costs
- 2.6 Responsibility for inventory management
- 2.7 Organization of Inventory Management function
- 2.8 Need for inventory control function
- 2.9 Nature of materials flow in an organization

3.0: INVENTORY MANAGEMENT PROCESS

- 3.1 Classification of inventories: ABC analysis
- 3.2 Standardization and variety education
- 3.3 Elimination of non-required materials

- 3.4 Recording and valuation
- 3.5 Forecasting requirements; moving averages, exponential
- 3.6 Smoothing, linear regression
- 3.7 Inventory security measures
- 3.8 Performance measurements; inventory turnover
- 3.9 Ratio, Average stock levels
- 3.10 Inventory control systems for independent demand
- 4.0: **THE ECONOMIC ORDER QUANTITY MODEL**
 - 4.1 The Basic EOQ model and derivation
 - 4.2 Short concierges of the basic EOQ Rode
 - 4.3 Variations for discounts, backorders, non instantaneous delivery and joint products.
 - 4.4 Sensitivity analysis
 - 4.5 Make or buy decisions and EOQ or Economic Batch Quantity (EBQ)
- 5.0: **STATISTICAL APPROACHES TO QUANTITY DETERMINATION**
 - 5.1 Determination of safety stock under varying lead time and /or demand
 - 5.2 Probability approach
- 6.0: **INVENTORY LEVELS AND INVENTORY CONTROL SYSTEMS**
 - 6.1 The maximum, minimum, Reorder level etc.
 - 6.2 Periodic review, min-max, imprest systems
 - 6.3 Two bin an three bin systems
 - 6.4 Materials requirement planning and J.I.T. and their comparisons.
- 7.0: **INVENTORY SYSTEM IMPROVEMENT THROUGH OPERATIONS RESEARCH**
 - 7.1 The queuing models in inventory systems
 - 7.2 Linear and goal programming
 - 7.3 Assignment and scheduling

REQUIRED READINGS

- 1.0 Paul H Zipkin (2000). *Foundations of Inventory Management*. McGraw-Hill/Irwin
- 2.0 David J. Piasecki Inventory (2003) *Accuracy: People, Processes, & Technology*
Publisher: Ops Pub.
- 3.0 Max Muller (2003). *Essentials of Inventory Management*. Publisher: AMACOM

RECOMMENDED READINGS

- 1. A. Morrison (1980). *Storage and Control of Stock*. Pitman, London
- 2. Albert Battersby (1970). *A Guide to Stock Control*, 2nd ed. Pitman, London
- 3. J.H. Burton. *Stores Accounts and Stock Control*. Pitman, London
- 4. J. Richard Tersine (1993) *Principles of Inventory and Materials Management*,
University of Oklahoma (US)
- 5. Peter Baily(1971) *Successful Stock Control by Manual Systems*. Gower Press.
- 6. Adin B. Thomas (1980) *Stock control in Manufacturing Industries*. Gower Press
- 7. Lamar Lee and Donald (1990) *Purchasing and Materials management*. 5th Dobler ed,
McGraw Hill, New York

8. N.V. Reinfield (1987). *Production and Inventory Control*. Prentice-Hall, Englewood Cliffs

COURSE CODE: SC 314

COURSE NAME: TRANSPORTATION AND BUSINESS LOGISTICS MANAGEMENT

Course Description

The course is about a role of transportation and logistics management and how it adds value in the organization.

Purpose

To expose to students the value of transportation and logistics in the organization.

Objectives

At the end of the course, students will be able to understand and identify methods used in the transportation and the entire logistics system.

Learning Outcomes

At the end of this course students should be able to

1. outline the role, history and pattern/geography of transportation in Tanzania
2. describe the basic modes of transportation
3. identify and consider issues that are involved in decision making in transportation system
4. describe the different activities that are performed in transportation management
5. explain the processing of transportation services
6. define activities/functions that constitute logistics

7. Appreciate the environment within which logistic functions are conducted.
8. explain globalization and trace its impact on logistics activities
9. identify and appreciate different elements of customer service as related to logistics functions
10. recognize the different players that form global channels of distribution
11. identify and organize the elements that form Logistics Information Systems (LIS)
12. propose a comprehensive logistical policy and control system

COURSE CONTENTS

A: Transportation

- 1.0 Introduction:
 - 1.1 Role in economy
 - 1.2 Importance, regulations and policy
 - 1.3 Customer service and strategy
 - 1.4 History and geography of transportation in Tanzania (East Africa).
- 2.0 The Transportation system
 - 2.1 Role of transportation in logistics
 - 2.2 The transport selection Decision
 - 2.3 The link node relationship

- 2.4 Carrier selection decision
- 2.5 Carrier selection determinants
- 2.6 The legal carrier type.
- 3.0 The basic modes of Transportation
 - 3.1 Motor
 - 3.2 Rail
 - 3.3 Air
 - 3.4 Water
 - 3.5 Pipeline
 - 3.6 Intermodal
 - 3.7 Special
 - 3.8 International
- 4.0 Transportation Management
 - 4.1 Management Philosophy
 - 4.2 Reduction of number of carriers
 - 4.3 Carrier negotiation
 - 4.4 Carrier contracting
 - 4.5 Monitoring service
 - 4.6 Carrier Evaluation
 - 4.7 Transportation Documentation
 - 4.8 Carrier Management
 - 4.9 Carrier Costing and pricing
 - 4.10 Rate making practice and principle
 - 4.11 Transportation services.
- 5.0 Processing transportation Services
 - 5.1 Uses perspective
 - 5.2 Fleet management
 - 5.3 Nodal location
 - 5.4 Quality value and customer satisfaction.
- B. Logistics Management**
- 1.0 Introduction
 - 1.1 An overview
 - 1.2 The four approaches to define logistics
 - 1.3 Supply chain logistics and service response logistics
 - 1.4 The fulfillment cycle
 - 1.5 The logistical activities
 - 1.6 Different approaches to analyzing logistic systems.
 - 1.7 Organization of the logistics function
- 2.0 Logistics Environment
 - 2.1 Logistics in the Economy
 - 2.2 The value added role of logistics
 - 2.3 Logistics in the firm
 - 2.4 Competitive advantage and logistics
 - 2.5 Michael Porter's Concept of Value Chain
 - 2.6 Logistics interface with other departments functions.
 - 2.7 Factors affecting the cost and importance of logistics in the firm

- 3.0. Global Logistics
 - 3.1 Introduction to globalization
 - 3.2 Introduction to privatization and de-regulation in Tanzania (East Africa).
 - 3.3 The Magnitude of global logistics activity.
 - 3.4 Global markets and Global Corporations
 - 3.5 Global competitive strategy
 - 3.6 Customer service strategies for global business.
 - 3.7 Critical factors and key trends
 - 3.8 Global transportation options.
- 4.0. Customer Service for Logistics
 - 4.1 Definition and types
 - 4.2 Three levels of involvement and awareness
 - 4.3 Importance of customer service in logistics.
 - 4.4 Customer service mix
 - 4.5 Customer service elements
 - 4.6 The effects of service upon sales
 - 4.7 Customer service standards
 - 4.8 Service level standards
 - 4.9 Implementing customer service standards.
- 5.0. Global Channels of Distribution
 - 5.1 Definition
 - 5.2 Basic Functions of Logical channel member
 - 5.3 Channel systems
 - 5.4 Systems approach to channels
 - 5.5 Major type of channel intermediaries
 - 5.6 The concept of functional shift ability
 - 5.7 Channel issues
 - 5.8 Evaluating performance of channel members and channel system
 - 5.9 Global strategic channel intermediaries e.g. Freight forwarders, ports
 - 5.10 Storage facilities and packaging e.g. Containers, bonded warehouses etc.,
 - 5.11 Government influences
 - 5.12 Free Trade Zones/Export processing Zone (EPZ).
- 6.0. Logistics Information System (LIS)
 - 6.1 Introduction
 - 6.2 Logistical elements
 - 6.3 Quality of information
 - 6.4 The concept of LIS
 - 6.5 The major components of LIS
 - 6.6 Electronic Data Interchange (EDI)
 - 6.7 Database and modeling approaches
- 7.0. Logistical Policy and Control
 - 7.1 Foundations of logistical policy and control
 - 7.2 Organization of logistical policy
 - 7.3 Administration.

REQUIRED READINGS:

- 1.0 Ballou R. H. (2008). *Logistics, Supply Chain and Transportation Management*. Pearson Education Ltd.
- 2.0 A. Akuison and Van Hook R. (2005). *Logistics Management and Strategy*, 2nd Ed. London: Prentice Hall.
- 3.0 D. Stock J.R. and Laurent D. (2001). *Strategic Logistics Management* 2nd Ed. Boston: Mac Graw Hill, Irwin.

RECOMMENDED READINGS

- 4.0 Johnson J.,C.et al (1999). *Contemporary Logistics*. 7th ed. Prentice Hall.
- 5.0 Saple V.V. (2004). *Logistics Management the Supply Chain imperative* – Delhi:Pearson.
- 6.0 Coyle J.J. (2000). *The Management of Business Logistics A supply Chain* Bangalore: Thomson South Western.

HUMAN RESOURCE MANAGEMENT SPECIALIZATION

COURSE CODE HR 314:

COURSE NAME: HUMAN RESOURCE MANAGEMENT II

Course Description

This course is about HRM policies, employment, safety and health, labour relations, organizational exit and international HRM.

Purpose

To enable students to understand how to maintain HR's in organizations and to develop an appropriate strategy for retention.

Course Objectives

Students will be able to do the following:

- To acquire more knowledge on how to strengthen the relationship between management and employees.
- To understand various HR policies that they need to manage employees' safety and health
- To gain an international perspective on HR practices
- To enable students to plan for HR needs in an organization

- To enable students to develop appropriate integrated strategy for HR acquisition, utilization and retention

Expected Learning Outcomes

On successful completion of this course students are expected to be able to:

1. Explain how to strengthen the relationship between management and employees
2. Apply policies and strategies used to ensure safety and Health of employees.
3. Identify Human Resource policies
4. Plan for HR needs in an organization
5. Appreciate the role of industrial relation and human resource bargaining
6. Identify and describe key issues of concern in international Human Resource Management
7. Show the importance of understanding organization exit.

Course contents

1.0 Human Resource Management Policies

- 1.1 Definition of policies
- 1.2 The objectives of HRM policies
- 1.3 Types of HRM Policies
- 1.4 Characteristics of HRM policies
- 1.5 Rationale for HRM Policies
- 1.6 Sources of HRM Policies
- 1.7 HRM Policy Making (formulation)
- 1.8 HRM Policy Implementations
- 1.9 HRM Policy Evaluation

2.0 Employment Safety and Health

- 2.1 An overview of Employee Safety and Health
 - Occupational Safety and Health Act in Tanzania
 - On the Job Injuries
 - Occupational Diseases
- 0.7 Strategies for a good safety and health programmes
 - Mental health and the Workplace
 - Stress Management
- 0.8 Consequences of stress
- 0.9 Causes of Employee stress
- 0.10 Stress Reduction
- 0.11 Employee Assistance Programs
 - Definition of Employee Assistance Programmes
 - Establishing Employee Assistance Programmes
 - Types of Employee Assistance Programmes
- 0.12 Employee Fitness Programmes
 - Types of Fitness Programmes
 - Benefits of fitness Programmes.

3.0 Industrial Relations and Collective Bargaining

- 3.1 Approaches to Industrial Relations
- 3.2 The framework of Organizational justice

- 3.3 Discipline and grievance management
- 3.4 Dispute handling
- 3.5 Workers participation in Management
- 3.6 The future of industrial relations
- 4.0 **International Human Resource Management**
 - 4.1 Definition
 - 4.2 Issues in International HRM
 - 4.3 International Organizational Models
 - 4.4 Convergence and divergence
 - 4.5 Cultural diversity
 - 4.6 International HR Policies
- 5.0 **Organizational Exit**
 - 5.1 Labour Turnover
 - causes, models, costs and benefits, strategic management of labour turnover
 - 5.2 Retirement
 - types, factors influencing, impact and managing the process of retirement.
 - 5.3 Outplacement Programmes

REQUIRED READINGS

- 1.0 Armstrong Michael (2006) “Human Resource Management Practice” 10th Ed. London, Kogan Page
- 2.0 Bernadine H. J & Russel J.E.A (1993) “Human Resource Management; An experiential Approach” New York McGraw Hill
- 3.0 Byars L.L & Rue W.L (1997) “Human Resource Management” 5th Ed. Boston Irwin McGraw Hill
- 4.0 Cole G. A (2002) “Personnel and Human Resource Management” 5th Ed. London ELST
- 5.0 Dessler G (2004) “Human Resource Management” 8th Ed. New Jersey Prentice Hall
- 6.0 Fisher C.D, Schoenfeldt L.F, Shaw J.B (1993) “Human Resource Management” 2nd Ed. Boston, Houghton Mifflin Company

RECOMMENDED READINGS

- 1.0 French W (1994) “Human Resource Management” 3rd Ed. Boston, Houghton Mifflin Company
- 2.0 Ivancevich J.M (2004) “Human Resource Management” 9th Ed New York McGraw Hill Irwin
- 3.0 Schuler R. S (1995) “Managing Human Resources” 5th Ed. Minneapolis/ St. Paul, West Publishing Company
- 4.0 Schuler R.S & Huber V. L (1993) “Personnel and Human Resource Management” 5th Ed. Minneapolis/ St. Paul, West Publishing Company
- 5.0 Werther W.B& Davis K (1993) “Human Resources and Personnel Management” 4th Ed. New York, McGraw- Hill, Inc

COURSE CODE: HR 315

COURSE NAME: PERFORMANCE MANAGEMENT

Course Description

The course is about the basis, plans, measures, and reviews of performance management.

Course Aim

To introduce to students the nature, aims, characteristics, concerns and guiding principles of performance management

Course objectives

- To enable students to acquire knowledge and skills on performance management
- To equip students with an understanding on how to plan, measure and review both individual and organizational performance.
- Expose students to principles and techniques of performance measurement

Expected learning outcomes

Upon completion of this course, students are expected to be able to do the following:

1. Demonstrate skills and abilities to discuss and explain how performance management is critical to an organization.
2. Define the proper role of coaching, feedback, counseling within the employer/employee relationship
3. Enumerate the steps of goal setting and discuss its effectiveness
4. Have the ability to identify the benefits of an effective performance management system
5. To have ability to write clear performance standards
6. Learn how to document employee performance
7. Identify expected and actual performance
8. Contrast the measurement of actual performance to previously set standards
9. Contrast performance problems and personal problems
10. Discuss benefits/ problems associated with the performance appraisal process emphasize the importance of standards in performance appraisal

COURSE CONTENTS

1.0: THE BASIS OF PERFORMANCE MANAGEMENT

- 1.1 Definition of Performance Management
- 1.2 Purpose of Performance Management
- 1.3 Principles of Performance Management
- 1.4 Concerns of Performance Management
- 1.5 Ethical Considerations
- 1.6 The Scope of Performance Management

- 1.7 Performance Management Vs Performance Appraisal
- 1.8 The process of performance management
- 2.0 PERFORMANCE MANAGEMENT PLANNING**
 - 2.1 The planning process
 - 2.2 Defining objectives and performance standards
 - objectives defined
 - the characteristics of good objectives
 - defining individual objectives
 - performance standards defined
 - 2.3 Defining Capability requirements
 - What is capability?
 - analyzing capability requirement
- 3.0 MEASURING PERFORMANCE**
 - 3.1 What should be measured?
 - 3.2 Criteria for performance measures
 - 3.3 Types of measures
 - organizational
 - Individual

Managing Performance throughout the year
- 4.0 PERFORMANCE REVIEWS**
 - 4.1 Objectives of performance reviews
 - Performance review issues
 - Conducting a performance review meeting
 - 4.4 Evaluating Performance reviews
 - Performance rating
 - Performance Management Documentation
- 5.0 MANAGING ORGANIZATIONAL PERFORMANCE**
 - 5.1 Requirements for high organizational performance
 - 5.2 Performance management
 - organizational level
 - individual level
 - 5.3 Managing team performance
 - 5.4 Personal Development Plan
 - 5.5 Developing Performance Management
 - 5.6 Performance Management training
 - 5.7 Evaluating Performance Management
- 6.0 DEVELOPMENTS IN THE FIELD OF PERFORMANCE MANAGEMENT**
 - 6.1 Feedback, Counseling and coaching
 - 6.2 360-Degree Feedback
 - Definition
 - Purpose
 - methodology
 - development and implementation
 - advantages and disadvantages
- 7.0 CURRENT ISSUES IN PERFORMANCE MANAGEMENT**

- 7.1 Performance Management in Tanzania (Open Performance Review Appraisal System)
- 7.2 Other issues in Performance Management
- 7.3 Dealing with the issues

REQUIRED READINGS

- 1. Armstrong Michael (2002) Performance Management: Key Strategies and Practical Guidelines 2nd Ed. Kogan Page London
- 2. Anderson, Gordon C (1992) Managing Performance Appraisal Systems, Blackwell
- 3. Holloway, Jack(1995) Performance Measurement and Evaluation, SAGE Publications
- 4. R.S. Kaplan (1992) The Balanced Score card, Measures that Drive Performance. – Harvard Business Review
- 5. Rupert Booth (1997) Performance Management: Making it Happen, CIMA Management Accounting
- 6. Joel E. Ross (1995) Total Quality Management: Text, Cases and Readings, St. Lucien Press, USA

RECOMMENDED READINGS

- 7. Evans E.M.(1991) Designing an Effective Performance Management System, Journal of Compensation and Benefits, London
- 8. Fletcher C.A. (1991) Organizational Experience in Performance Management: An Analysis of the Issues. IPM, London.
- 9. McCalman James (1992) Change Management A guide to Effective Implementation, Chapman & Hall
- 10. Zemke R.(1991) “Do Performance Appraisals Change Performance?” Training, Vol. 28, Part 5.
- 11. Peters T.J. and Waterman R. W. (1982) In Search of Excellence. Harper and Row, New York

COURSE CODE: GM 326

COURSE NAME: PRINCIPLES OF MANAGEMENT & ADMINISTRATION II

Course Description

The course is about the importance of good leadership, innovation, creativity , organizational change and development. The course introduces to students the importance of research in management.

Purpose

To further extend the theory on management and administration, with emphasis on organization behaviour, efficient management organization change and development.

Course Objectives

The students should develop the knowledge and skills needed for efficient and effective management of organizations in various environmental situations.

Learning outcomes

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

1. Identify various management and leadership styles used in organizations
2. Describe the strategic roles of managers in organizations
3. Describe the learning processes in organizations.
4. Identify the role of creativity and innovativeness in modern organizations
5. Appreciate the key functions of management in organizations and their importance.
6. Describe the role of change and its impact in organizations
7. Appreciate the need for business ethics and social responsibility in modern management
8. Appraise the need for research in management

Course Contents:

1.0 LEADERSHIP

- 1.1 Introduction
- 1.2 Schools of leadership
- 1.3 Types of leadership
- 1.4 Poor leader vs effective leader...examples
- 1.5 Leadership and followership

2.0 POWER

- 2.1 Definition
- 2.2 Importance of power
- Attitudes toward power

3.0 ORGANIZATIONAL POLITICS

- 3.1 Why political behavior exists
- 3.2 Power acquisition strategy
- 3.3 The control of dysfunctional

4.0 MANAGING ORGANIZATIONAL CONFLICT

- 4.1 Introduction
- 4.2 Changing View of conflict
- 4.3 Types of conflict
- 4.4 Source of organization conflict
- 4.5 Consequences of organization conflict
- 4.6 Method of managing conflict

5.0 MANAGING INNOVATION AND CREATIVITY

- 5.1 Introduction
- 5.2 Importance of innovation and creativity
- 5.3 Steps in the creative process
- 5.4 Characteristics of creativity

- 5.5 Organizational creativity and innovation process
- 5.6 Barriers to creativity and strategies for overcoming barriers
- 6.0 MANAGING ORGANIZATIONAL CHANGE
 - 6.1 Definition
 - 6.2 Sources of change
 - 6.3 Types of Environment
 - 6.4 Planned change
 - 6.5 Systems calling for change
 - 6.6 Organization analysis
 - 6.7 Model for change
- 7.0 LEARNING ORGANIZATION
 - 7.1 Why learning
 - 7.2 Individual learning
 - 7.3 Organizational learning
 - 7.4 Types
- 8.0 TOTAL QUALITY MANAGEMENT
 - 8.1 Definition
 - 8.2 Origins of TQM
 - 8.3 Importance of TQM
 - 8.4 Administration of TQM
 - 8.5 Total Quality Management as a management issue
- 9.0 MANAGERIAL ETHICS AND CORPORATE SOCIAL RESPONSIBILITY
 - 9.1 The Organizational and Business Environment of Ethics
 - 9.2 Ethical Practice in Conduct of Business
 - 9.3 Social Responsibility, Individual and Corporate
 - 9.4 Impact of Basic Business Skills and Leadership in Prevention and Resolution of Ethical Problems
 - 9.5 Personal and Corporate Liability
 - 9.6 Consequences of Unethical Behavior
- 10.0 ORGANIZATIONAL CULTURE
 - 10.1 What is organizational culture?
 - 10.2 The impact of culture
 - 10.3 Behavior and artifacts
 - 10.4 Values
- 11.0 RESEARCH METHODS IN MANAGEMENT
 - 11.1 Introduction
 - 11.2 Importance of research methods in management
 - 11.3 Model of research process and design
 - 11.4 Ethical, legal, and some other considerations I research

REQUIRED READINGS

6. Cole, G.A. (2003). *Management: Theory and Practice*. Publications Ltd., London.
7. Stephen P. Robbins, Mary Coulter & Nancy Langton (2008) *Management*. 8th Edition: Pearson

RECOMMENDED READINGS

1. Don Hellriegel and John Slocum. (2002). *Management*. Addison Wesley Publishing Company.
2. Koontz & Weihrich (2005). *Management: A Global Perspective* (11th ed). New Delhi: Tata McGraw Hill
3. Buckeley, M/R. & Ferries G.R. (2005). *Human Resources Management: Perspectives Context, Functions and Outcomes*: Prentice Hall.
4. BPP. (2004). *Management and Strategy*. ACCA Study Text, BPP Publishing Ltd.
5. Pamela S. Lewis, Stephen H. Goodman & Patricia M. Fandt. (2001). *Management Challenges in the 21st Century*. South Western: Thomson Learning.
6. Ken Parry, K. *Becoming a transformational leader*. Compact Disk. ISBN: 1921103019
7. Tom Marshall (2003). *Understanding leadership*. Baker Books

MARKETING SPECIALIZATION

COURSE CODE: MK 227

COURSE NAME: INTRODUCTION TO MARKETING OF SERVICES

Course Purpose

This Course aims at Introducing Students to the service industry and impart the requisite knowledge pertaining to the marketing of services activities for effectives satisfying customers.

Course Description

The course centers around the attraction, retention and building of strong and effective customer relationships obtained through offering quality Services to the clients.

Learning outcomes

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

- a) Relate marketing principles to a service marketing situation
- b) Appreciate the differences between marketing of services from marketing of goods
- c) Plan and execute a marketing strategy for a service offering
- d) Identify service customers' behaviours and their relevance to marketers

COURSE CONTENTS:

1. Introduction: Identification and definition of Services.
 - The importance the service sector to an economy

- Special focus areas in marketing of services/
 - The salient features of services
 - Differences between services and goods.
 - Service distinctions
2. The Service Marketing mix variables:
- Process
 - People
 - Physical evidence
 - The interface with tradition 4 Ps – Product, Price, Promotion and Place(distribution).
 - Categories of the service mix
3. The customer and service delivery.
- Understanding customer needs in the service delivery.
 - Understanding consumer behaviour in the service delivery.
 - Customer expectations in service delivery.
 - The three types of marketing in service industries.
 - Internal marketing
 - External marketing
 - Interactive marketing
 - Managing service quality
 - Delivering quality service and value attachment.
 - The service quality model. (Gaps model).
 - Determinants of service quality.
 - Reliability
 - Responsiveness
 - Assurance
 - Empathy
 - Tangibles
4. Developing the Marketing Programme for a service offering.
- Design Services
 - Service marketing planning and strategy Development and Development
 - New Service Development Process.
 - Bench making for quality improvement and customer satisfaction
 - Distribution management in the service industry
 - Customer relationship building.
 - Developing effective customer relations and attitudes
 - Holistic marketing for services
 - Customer value and satisfaction.
 - Techniques to measure customer satisfaction.
 - Complains and suggestion systems
 - Customer satisfaction surveys
 - Ghost shopping
 - Lost customer analysis./
5. Service marketing Research.

- Definition of service market problem.
 - Understanding customer expectations and perceptions through Marketing research.
 - Winning customer confidence through Research
 - Service recovering/redemption
 - Overcoming challenges inherent in service development through research.
6. Bench marking/Best practices of service quality management.
 7. Managing demand and customer service delivery.

REQUIRED READINGS

- 1 Kottler P and Kellen K.L. (2006) *Marketing management* 12 ed (pp-401-426) Peason Prentice Hall Upper sec. New Gersey.
- 2 Valarie A. Eithml and Mary Jo Bitner(2003). *Services marketing, Integrating of customer*: Tata Mc Graw Hill Pp-531-540).
3. Paul S.bender ,*Design and Operation of customer service systems* ,New York Free Press

RECOMMENDED READINGS

1. Okatch F.O.(2002) ,*Marketing management systems*, Rest. 50 *Industries*, Nairobi Kenya.

COURSE CODE: GM 326

COURSE NAME: PRINCIPLES OF MANAGEMENT & ADMINISTRATION II

Course Description

The course is about the importance of good leadership, innovation, creativity , organizational change and development. The course introduces to students the importance of research in management.

Purpose

To further extend the theory on management and administration, wit emphasis on organization behaviour, efficient management organization change and development.

Course Objectives

The students should develop the knowledge and skills needed for efficient and effective management of organizations in various environmental situations.

Learning outcomes

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

1. Identify various management and leadership styles used in organizations
2. Describe the strategic roles of managers in organizations
3. Describe the learning processes in organizations.
4. Identify the role of creativity and innovativeness in modern organizations
5. Appreciate the key functions of management in organizations and their importance.
6. Describe the role of change and its impact in organizations
7. Appreciate the need for business ethics and social responsibility in modern management
8. Appraise the need for research in management

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 - 2.1 Definition
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 - Attitudes to ward power
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 - 3.1 Why political behavior exists
 - 3.2 Power acquisition strategy
 - 3.3 The control of dysfunctional
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 - 9.1 The Organizational and Business Environment of Ethics
 - 9.2 Ethical Practice in Conduct of Business
 - 9.3 Social Responsibility, Individual and Corporate
 - 9.4 Impact of Basic Business Skills and Leadership in Prevention and Resolution of Ethical Problems
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2. Stephen P. Robbins, Mary Coulter & Nancy Langton (2008) *Management*. 8th Edition: Pearson

RECOMMENDED READINGS

1. Don Hellriegel and John Slocum. (2002). *Management*. Addison Wesley Publishing Company.
2. Koontz & Weihrich (2005). *Management: A Global Perspective* (11th ed). New Delhi: Tata McGraw Hill

3. Buckeley, M/R. & Ferries G.R. (2005). *Human Resources Management: Perspectives Context, Functions and Outcomes*: Prentice Hall.
4. BPP. (2004). *Management and Strategy*. ACCA Study Text, BPP Publishing Ltd.
5. Pamela S. Lewis, Stephen H. Goodman & Patricia M. Fandt. (2001). *Management Challenges in the 21st Century*. South Western: Thomson Learning.
6. Ken Parry, K. *Becoming a transformational leader*. Compact Disk. ISBN: 1921103019
7. Tom Marshall (2003). *Understanding leadership*. Baker Books

COURSE CODE: MK 315

COURSE NAME: INTERNATIONAL MARKETING

Course Description

The course exposes to students international aspects of marketing. It introduces to students the international marketing strategy decisions, how to manage international marketing mix, and how to implement the international marketing strategy.

Purpose

The course intends to introduce students to the Nature and Principles of International Marketing.

Objective:

The objective is to impart the relevant knowledge of international marketing functions and management of international marketing operations.

Learning outcomes

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

1. Distinguish between domestic, international and global marketing
2. Discuss international trade barriers and facilitators
3. Describe the impact of cultural political and legal environments on international Trade
4. Identify market entry strategies and explain their advantages and shortcomings
5. Analyze challenges faced when conducting marketing research in international markets

COURSE CONTENTS

- 1.0 Introduction
 - 1.1 Definition, scope, and importance of international marketing
 - 1.2 Domestic vs international marketing

- 1.3 Challenges of international marketing
- 1.4 Forces driving companies to international operation
- 7.0 International Marketing Environment
 - 7.1 Environmental factors affecting international marketing
 - 7.2 International trade barriers and facilitators
 - 7.3 Cultural influences on international marketing
- 8.0 International Marketing Strategy Decisions
 - 8.1 Practices and challenges of international marketing research
 - 8.2 International strategic planning
 - 8.3 Expansion strategies and Entry-mode selection
- 9.0 Managing the International Marketing Mix
 - 9.1 International product and services
 - 9.1.1 Branding decisions
 - 9.1.2 Product planning and development
 - 9.1.3 IPLC
 - 9.2 International distribution operations and logistics
 - 9.2.1 Facilitators of international distribution
 - 9.2.2 Distribution challenges
 - 9.3 International promotion mix strategies
 - 9.3.1 International communication process
 - 9.3.2 Types of promotions
 - 9.3.3 Personnel management
 - 9.4 International pricing decisions
 - 9.4.1 Pricing approaches
 - 9.4.2 Cost factors
 - 9.4.3 Transfer and export pricing
 - 9.4.4 Dumping
- 10.0 Implementation of the International Marketing Strategy
 - 10.1 Organizational design for international operation
 - 10.2 Formal and informal controls

REQUIRED READINGS

1. Philip R. Cateora, John L. Graham. [Cateora, Philip R.](#) (2007). *International marketing*
Boston, Mass. : McGraw-Hill/Irwin.
2. Czinkota, Michael R. / Ronkainen, Ilkka A. (7th ed) (2004). *Best Practices in International marketing*. South-Western Publishing Co.

RECOMMENDED READINGS

- 1 Cateora, Philip R. & Graham, John. (2007). *International Marketing* 13TH Richard D. Irwin, Inc.
2. Terpstra, Vern, Sarathy, Ravi, & Russow, Lloyd (2006). [International Marketing](#). Northcoast Publishers
- 3Johansson, Johnny K (2006). *Global Marketing: Foreign entry, Local Marketing and Global Management*. (4th ed). Richard D. Irwin, Inc.

SECOND SEMESTER

COMMON COURSES

COURSE CODE: AC 322

COURSE NAME: BUSINESS DATA PROCESSING

Course Description

The course is about data processing. It is an overview of the type of application software, the accounting packages, data communication, data base applications and data security and control.

Purpose:

1. To introduce students to the capabilities and limitations of computer applications and the use of computer technology as a tool for business problem solving.
2. To develop practical, usable business computing skills for employment in Computer related business operations.

Objectives

1. To provide the students with an overview of computer and data processing systems and functions.
2. To expose students to common Accounting packages, e.g. Quick Books, Tally, MyOB, Sage, etc.

Learning Outcomes:

On completing the course, the target is to achieve the following student outcomes:

- Describe methods of data processing in business organization and approach to problem solving
- Identify and model the activities, tasks, functions, processes of human activity systems and their supporting information systems (for well-defined problems of medium complexity and restricted scope)
- Identify different accounting packages and their application in data processing.
- Analyze different methods of data communications, computer network and their applications in the business environment.

COURSE CONTENTS:

- 1.0: **Data Processing**
 - 1.1 Definitions of Data Processing
 - 1.2 The Data Processing (DP) cycle
 - 1.3 Types of DP systems
 - 1.4 The relationship between Data processing, MIS and Information Technology (IT)
- 2.0 **Overview of the three primary types of applications software**
 - 2.1 word processing
 - 2.2 spreadsheets
 - 2.3 databases and Characteristics
- 3.0 **Business Data Processing**
 - 3.1 Typical Applications in business
 - 3.2 Transaction Processing
 - 3.3 Management Information
- 4.0 **Accounting Packages**
 - 4.1 Overview
 - 4.2 Common Features
 - 4.3 Quick Books
 - 4.4 Tally (or other etc.)
- 5.0: **Data Communications**
 - 5.1 Definitions
 - 5.2 Applications of Computer in data communication. E-mail. Internet. Facsimile, etc
 - 5.3 Modes of data Communication
 - 5.4 Data Communication & Computer networks
 - 5.5 The modem & data communication
- 6.0 **Introduction to Database Applications**
 - 6.1 Analysis of file organization techniques and data structures.
 - 6.2 Consideration of the management of data as a resource.
 - 6.3 Design of data models and databases in business organizations.
 - 6.4 Use of database management systems
- 7.0 **Data Security and Control**
 - 7.1 Security issues
 - 7.2 Computer threats
 - 7.3 Data Control

REQUIRED READING

1. Kenneth Laudon & (2007). *Essentials of Management Information Systems* Jane Laudon Systems, 7th ed. Prentice Hall, Englewood Cliffs
2. Rommey, Steinbart (2003). *Accounting Information System*, 9th ed. Pearson Education
3. A Robert Szymanski (1988). *Introduction to Computers and Information Systems*, Merrill Publishing Co., London

RECOMMENDED READINGS

1. C.S. French (1991). *Computer Science*, London, DP Publications, London
2. H. Donald Senders. (1993). *Computers Today*, Mc Graw Hill, New York

3. J. J.O'Leary. (1989). *Computers and Information Systems*, Benjamin Cremmings Publication Co.
4. Gordon B. Davis. (1973). *Computer Data Processing*. McGraw- Hill Co., News York
5. B.J. Holmes (1989). *Basic Programming*. D.P. Publications, London.

COURSE CODE: MG 323

COURSE NAME: BUSINESS POLICY AND STRATEGIC PLANNING

Course Description

This course introduces to students the role of top management in corporate planning, systems theory and concepts, forecasting as a management tool and social responsibility.

Purpose:

To introduce students to the strategies adapted in formulating business strategies.

Course Objective:

To help students understand conceptual management skills, to provide opportunity to integrate concepts, principles, techniques and fundamentals from all disciplines into various fields of management.

Learning outcomes

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

1. Appreciate strategic management concepts and terminologies
2. Apply strategic management tools in decision making process
3. Appreciate the role of policies in an organization
4. Describe the strategic management process
5. Appraise management and leadership styles in organizations

COURSE CONTENTS:

1.0: INTRODUCTION

- 1.1 Definitions
- 1.2 The role and perspective of top management
- 1.3 The managers job
- 1.4 The major organization skills
- 1.5 The power and functions of Board of director

2.0: CORPORATE PLANNING

- 2.1 Corporate strategy and personal value
- 2.2 Formulation of corporate strategy
- 2.3 Components of strategy
- 2.4 Coordinating strategic and operation planning

3.0: SYSTEMS THEORY AND CONCEPTS

- 3.1 Introduction
- 3.2 System theory and organization
- 3.3 A system concept and management

4.0: FORECASTING AS A MANAGEMENT TOOL

- 4.1 Introduction
- 4.2 Technological forecasting
- 4.3 Steps for forecasting the opportunities and threats
- 4.4 Identification of key success factors in forecasting
- 4.5 Evaluation of strengths and weakness of the organization

5.0 Policy formulation

- 5.1 Definitions
- 5.2 Policy formulation
- 5.3 Functional classification of policies in an organization (Production, marketing, financial policies etc.)
- 5.4 Applied analysis of business policy formulation and policy problems in Tanzania enterprises.
- 5.5 Organization philosophy, Procedures and Ruled
- 5.6 Personnel and industrial relations policy.

6.0 STRATEGIC MANAGEMENT PROCESS

- 6.1 A model of strategic management process
- 6.2 Environmental analysis (SWOT analysis)
- 6.3 Formulation of organization mission and objectives
- 6.4 Strategy formulation (Short and long range)
- 6.5 Strategy implementation
- 6.6 Strategy evaluation and control
- 6.7 Matching organization with strategy
- 6.8 Financial foundations for strategic management (Financial ratios analysis, Break even analysis, Net present value analysis, etc.)

7.0 Business portfolio models

- 5.9.1 Introduction
- 5.9.2 The use of the Boston Consultancy Group's (BCG'S) Growth – share matrix
- 5.9.3 Evaluation of the Growth – share matrix
- 5.9.4 Limitations in the use of BCG'S
- 5.9.5 Other business portfolio models
- 5.9.6 Factor contributing to industry attractiveness and business strategies

6.0: INTEGRATING ROLE OF CENTRAL MANAGEMENT DECISION MAKING

7.0: SOCIAL RESPONSIBILITY OF BUSINESS IN A DEVELOPING COUNTRY CONTEST

Definitions

Law of Comparative advantage

Joint venture and merger decisions

Business and ethical considerations

Business and politics

Business feasibility and plan

Business level analysis and firm – level analysis

REQUIRED READINGS

1. H. William Newman and James P. Logan (2000). *Strategy, Policy and Central management*. 8th ed. South Western Publishing
2. Laurence R. Jauch and William F. Glueck (2001). *Business Policy and Strategic Management*. 5th ed. McGraw Hill, New York
3. Arthur Thompson and A.J. Strickland (2000). *Strategic Management Concepts and Cases*. Richard D. Irwin (US).
4. Cliff Bowman (2002). *Strategic Management and Business Policy*, Macmillan. London
5. H. Koontz and C.O'Donnel (2000). *Essentials of Management*. 10th ed. McGraw Hill, New York

RECOMMENDED READINGS

1. C. Roland Christensen. (2000). *Policy Formulation and Administration*. 9th ed. Richard Irwin, Illinois.
2. Laurence R Jauch and William F. Glueck (1999) *Business Policy and Strategic management*. 5th ed. McGraw – Hill, New York
3. Hale C. Bartlett (2003). *Cases in Strategic Management for Business*, The Dryden Press, Chicago.
4. Joe C. Thomas. (2000). *Strategic Management, Concepts, Practice and Cases*. Harper & Raw Publishers, Inc., New York

SUBJECT CODE: FI 321

SUBJECT NAME: PROJECT APPRAISAL

Purpose:

To introduce basic theories concepts, principles and practical procedures in identifying analyzing inputs/outputs, appraising selecting, writing and implementing projects.

Objectives:

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

1. Differentiate between a project and program
2. Initiate a project idea, identify and develop a project proposal
3. Carry out feasibility studies, analyse inputs, outputs costs price and benefits
4. Appraise and select viable projects.
5. Write a complete project proposal report
6. Plan for implementation.

Learning Outcomes:

By the end of this subject, participants should be able to: -

- Identify sources of international standards in all forms of real estate appraisal.

- Undertake comparative analysis on a country by country basis of local practice against internationally recognized standards and approaches to: - real estate appraisal; financial and economic appraisal; environmental appraisal.
- Undertake comprehensive appraisal (Multiple Criteria Analysis) of complex development projects that generate a mixture of private benefit and significant social and/or environmental impacts.
- Apply concepts of value management in corporate decision making with regard to real estate.

COURSE CONTENTS:

1. An overview of investments, capital budgeting and importance to decision making in a firm.
2. Strategies for investment development approaches-
 - 2.1 Programme Vs project approach
 - 2.2 Broad categories of projects (Small or big income generating Vs social services)
3. Project Initiation
 - 3.1 Sources of project ideas
 - 3.2 Needs for project identification process
 - 3.3 Project ideas selection/analysis
 - 3.4 Project Formulation
4. Project feasibility studies
5. Project analysis and funds allocation
 - 5.1 Types of inputs outputs
 - 5.2 Costing, pricing of inputs and outputs
 - 5.3 Projected cash flows
 - 5.4 Market analysis for products/services
 - 5.5 Technological, legal needs etc.,
- 6.0 Project viability criteria
 - 6.1 Need for appraisal methods
 - 6.2 Methods of appraisal (NPV IRR B/C PBP)
 - 6.3 Project selection criteria
 - 6.4 -Format of a complete report write-up.
- 7.0 Planning for project implementation
 - 7.1 Management organization aspects
 - 7.2 Organization set up: Projectised, non projectised, mix
 - 7.3 Implementation process.
 - 7.4 Coordination activity scheduling and controlling process.
- 8.0 Project Risk Management analysis under uncertainty conditions
- 9.0 Project monitoring and evaluation

REQUIRED READINGS:

1. Jack R. Meredith and Samwel J.Mantale Jr *“Project Management” Management Approach*, 4th Ed.
1. Louis J. Coordman *“Project Planning and Management”-an integrated system of improving productivity*

2. Ruzibuka JEM & Rutebinga PT “*Project planning and management a text of principles and practice with a case.*”
3. Any other books and publications in project management.

ACCOUNTING SPECIALIZATION

COURSE CODE: AC324

COURSE NAME: ADVANCED ACCOUNTING II

Course Description

The course aims at developing students’ critical and analytical thinking on management and financial accounting issues by exposing them to new developments in accounting area. The course will equip students with competence; judgment and techniques in corporate reporting matters encountered by accountants and to prepare them to handle current developments or new practices in the accounting profession.

Objectives:

Upon completion of the course the students shall become familiar with the current approach in accounting. They should be able to appreciate the relationship between accounting and business discipline, between accounting and business environment.

Specifically the objectives of the course are:-

1. To enhance the students awareness of the current developments in the areas of management and financial accounting
2. Enable students to critically evaluate and understand the impact of the current developments on the accounting practices
3. To enable students to understand information and Communication Technology (ICT) applications and implications.

Learning Outcomes:

On completion of the course the students should be able to:

- Evaluate current developments in corporate reporting in the context of their practical application, implications for corporate reporting, and the underlying conceptual issues.
- Understand the consequences of unethical behaviour to the individual, to the profession and the society at large.
- Explain and evaluate the impact of the financial statements on business decisions.

- Explain the legitimacy and acceptability of an accounting practice proposed by a company.

COURSE CONTENTS:

- 1.0. **The Theoretical Framework of Accounting**
 - 1.1 Development of Accounting Theories;
 - 1.2 Review of conceptual framework for preparation and presentation of financial statements;
 - 1.3 The Accountant's view of Income
 - 1.4 The Economist's view of Income
- 2.0 **Corporate Social Responsibility**
 - 2.1 The good Corporate citizenship;
 - 2.2 The relationship between corporate and environment;
 - 2.3 The relationship between corporate and Employees;
 - 2.4 The relationship between corporate and Local communities,
- 3.0 **Creative Accounting**
 - 3.1 Meaning of creative accounting
 - 3.2 Creative accounting tactics
 - 3.3 Earnings management
 - 3.4 Creative accounting and tax saving
 - 3.5 Off Balance Sheet accounting and finance
 - 3.6 How to detect and prevent creative accounting
- 4.0 **Emerging Professional Issues.**
 - 4.1 Current International Accounting Standards and Exposure Drafts issued (three months prior to the sitting of examination)
 - 4.2 Current reviewed International Accounting Standards (three months prior to the sitting of examination)
 - 4.3 Current local and international laws and regulations (three months prior to the sitting of examination)
 - 4.4 Professional Codes of Ethical issued by the NBAA and IFAC.

REQUIRED READINGS

1. Glautier, M.W.E., Underdown, B. 2001, *Accounting Theory and Practice: Person Education*, 7th Edition.
1. Henderson, Scott., Pierson, Graham, and Kate H. 2004 *Financial Accounting Theory*: Pearson Education Australia.
3. *International Accounting Standards Board, 2006 international Financial Reporting Standards including International Accounting Standards*: IASB
4. Killagane, Yona, S.M. 2006, *Study Guide for Financial Accounting for Professional Students-Vol.1 and 2*: NBAA

RECOMMENDED READINGS

1. Deegan, C. 2005 *Financial Accounting Theory*: McGraw Hill, Australia.
2. ACCA, 2005, *Strategic Financial Management*: ACCA.

3. Barry Elliott and Jamie Elliot, 2004, *Financial Accounting and Reporting* 8th Edition: Prentice.
4. Tony, Boczko 2006 *Corporate Accounting Information system: Financial Times/Prentice Hall*.

COURSE CODE: AC 326

COURSE NAME: MANAGEMENT ACCOUNTING II

Course Description

This course provides the student with the intensive knowledge relating to performance evaluation and managerial decision making. The course focuses on relevant cost for decision purposes, divisional performance appraisal, transfer pricing decision and inventory level decisions.

Purpose:

1. To complement the student's knowledge relating to decision making
2. To expose students to the challenges of divisional performance measurement.
3. To provide to the students with the knowledge of financial indicators of business performance.
4. To expose students to the challenges of inventory management.

Course Objective:

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

1. Assess business decisions based on future events
2. Evaluate performance of a business and recommend appropriate performance measures
2. Understand the relationship between financial and non financial indicators of business performance
3. Apply techniques to evaluate management decisions in relating to costing, pricing, product range and marketing strategy

Learning Outcomes:

- An understanding of the nature of management accounting and the role of management accountants in an organisation.
- The ability to define and understand cost terms and classifications and how costs behave.
- Be able to use cost-volume-profit analysis to perform sensitivity analysis and identify the assumptions underlying CVP analysis.
- An understanding of the meaning of overhead and be able to apply overhead to cost objects.
- The ability to assign costs to products or services using a job costing system.
- The ability to assign costs to products or services using a process costing system.

- An understanding of the purpose of cost allocation and be able to use the various allocation methods.
- An understanding of the purposes of budgeting and be able to prepare master budgets with supporting budgets and cash budgets.
- The ability to prepare a flexible budget and know why a flexible budget is necessary.
- Be able to calculate and interpret variances relating to direct costs.

COURSE CONTENTS:

1. Relevant costs for Decision making

- 1.1. Costs relevant to a decision
- 1.2. Cash flow as a basis for assessment of the alternative
- 1.3. relevant costs of materials, labour and overhead
- 1.4. Allocation of scarce resources for optimization of short-term gains
 - 1.4.1. Contribution margin per scarce resource
 - 1.4.2. The use of linear programming for allocation of scarce resources
- 1.5. Acceptance of a special order
- 1.6. Make or buy decisions
- 1.7. Elimination of a segment
- 1.8. replacement of a fixed asset

2. Division performance appraisal

- 2.1. Understanding the decision process and the importance of relevant information.
- 2.2. Why performance appraisal is necessary in divisionalised business entities
- 2.3. Benefits and problems of decentralization
- 2.4. Ability to describe cost centers, profit centers, and investment centers.
- 2.5. Various types of profitability measures used for performance appraisal.
- 2.6. Calculation of residual profit
- 2.7. Advantages and disadvantages of return on capital employed (ROCE).
- 2.8. Problems of performance measurement in not-for-profits organizations and the public sector

3. Transfer pricing

- 3.1. Meaning of transfer pricing
- 3.2. Why is transfer pricing necessary
- 3.3. Theoretical economic background to transfer pricing
- 3.4. Advantages and disadvantages of market based, cost based, negotiated transfer price.

4. Inventory control

- 4.1. The use of EOQ to optimize batch costs and its weakness
- 4.2. The application of the expected value criterion in determining safety stock
- 4.3. Advanced manufacturing technology (amt) and management accounting.
- 4.4. Just-in-time (JIT) systems
- 4.5. Total quality control
- 4.6. Throughput accounting
- 4.7. Back flush accounting.

REQUIRED READINGS:

1. Drury Colin (2004). *Management and Costing Accounting*, 6th ed. Thomson and Learning
2. Hongren, Charles, T, Datar, Srikant M. and Foster, George M. (2005). *Cost Accounting – A managerial Emphasis*, 12th Edition: Pearson Prentice Hall

SUPPLEMENTARY READINGS:

8. Lucey, T. (2003), *Management Accounting: 6th Edition*, BookPower .
9. Wayne J. Morse, James R. Davis, All Hart Graves (2003), *Management Accounting Strategic Approach 3rd Edition*: Thomson.
10. David Greenberg, David Weimar, Aidan Vining Anthony
11. Boardman, (2006). *Cost Benefit Analysis*. 3rd Edition: Prentice Hall.
12. Hilton R. (2005). *Managerial Accounting 6th ed.*, Mc Graw Hill Co Inc., New York.

COURSE CODE: AC 325

COURSE NAME: ADVANCED AUDITING AND ASSURANCE SERVICES

Course Description

This course equips students with techniques that enable them to make valuable judgement and how to apply them in the analysis of matters to the provision of audit and assurance services. The course equips candidates with knowledge of the auditing practices.

Course Objectives

To enable students:

1. To be able to analyse current issues and development relating to auditing and the provision of audit related and assurance services
2. Be able to deliver audit and assurance services in conformity with the professional and legal framework within which auditing is practised
3. To enable students understand audit case law, and international developments in auditing practice and management audits.

Learning Outcome

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

1. Understand the nature, purpose and scope of audit and internal review including the role of external audit and its regulatory framework.
2. Identify risks and describe procedures undertaken in the planning process, plan work to meet the objectives of the audit or review assignment and draft the content of plans
3. Explain, gather, and evaluate sources of evidence, describe the nature timing and extent of tests on transactions and accounting balances and design programmes for audit and review assignments

4. Evaluate findings, investigate inconsistencies, modify the work programs necessary, review subsequent events and prepare reports.
5. Discuss and apply the requirements of relevant International Standards on Auditing.

COURSE CONTENTS:

1.0 International Development in Auditing

- 1.1 Auditing practices in the U.K, U.S.A, SADC and other EA countries
- 1.2 The Role of IFAC
- 1.3 International Standards on Auditing (ISA)

2.0 Management Audit

- 2.1 Origins of management Audit
- 2.2 Special operational appraisal
- 2.3 Management reports
- 2.4 Differences with the statutory financial audits
- 2.5 Objective and scope of management Audits
- 2.6 Qualities of management auditors
- 2.7 Limitations of management Audit

3.0 Public Sector Audit

- 3.1 Public Sector Institutions
- 3.2 Legislations governing public sector audits
- 3.3 The Controller and Auditor General
- 3.4 Value for money Audis in the public Sector
- 3.5 International Standards on Auditing and Public Sector Auditing

4.0 Assurance Engagements and prospective Financial Information

- 4.1 Considerations before acceptance of an engagement
- 4.2 Planning Assurance Engagements
- 4.3 Obtaining Evidence
- 4.4 Levels of Assurance
- 4.5 Form and Content of assurance reports
- 4.6 Quality control and quality review
- 4.7 Risk Assessment
- 4.8 Definitions, forecasts, projections

5.0 Advanced Aspects of Auditing

- 5.1 Current Issues in Auditing
- 5.2 Audit reporting, audit liability, and Expectation Gap
 - 5.2.1 Nature and structure of Expectation Gap
 - 5.2.2 Reducing the expectation Gap
- 5.3 The future of the audit profession
- 5.4 Auditors and the Law
 - Concept of professional due care
 - Auditor and civil liability
 - Audit Liability under
 - Common Law
 - Contract Third Parties
- 5.5 Mitigatire Measures against Liability by Auditors

REQUIRED READINGS

1. IFAC, 2006, *Handbook of International Auditing Assurance and Ethics Pronouncements*: IFAC
2. *The United Republic of Tanzania: Public Procurement Act, 2004*, Government Printer.
3. O'Regan, David, (2003), *International Auditing- Practical Resource Guide*: WILEY
4. Chaffey and Dave, 2004, *E-business and e-Commerce Management*: Prentice Hall
5. Messier. (2003), *Auditing & Assurance Dynamic Accounting Power Web*
6. Arens, A. et al, (2005), *Auditing and Assurance Services*. 11th Edition: An integrated Approach
7. Whittington, Pany, (2003), *International Auditing and other Assurance Services*, 4th Edition: WILEY

RECOMMENDED READINGS

1. The Accountant: *The National Board of Accountants and Auditors* (NBAA Journals)
2. Beasley-Buckless-Glover Pravitt, (2003), *Auditing Cases*, 2nd Edition: Prentice-Hall
3. The United Republic of Tanzania, (2001), *Public Finance Act No. 6-* Revised in 2004: Government Printer.
4. Mhilu F., (2004), *Advanced Auditing and Investigations, Students' Manual*: NBAA.
5. Areans Lobbecke, (2000), *Auditing* 8th Edition: Prentice Hall
6. Mapunda, Samuel E., (2004), *Procurement and Supplies Auditing Manual*

COURSE CODE: FI 322

COURSE NAME: INTERNATIONAL FINANCE

Course Description

This course focuses on foreign exchange market, international financial and monetary system, financial markets and financial instruments in Tanzania and elsewhere. The course also is about international capital budgeting, foreign exchange risks, portfolio theory and exchange rate forecasting.

Purpose

To build further on concepts learned earlier on Corporate Finance. The course is also intended to immerse students in some dimensions of Corporate Financial Markets. It also expands student's knowledge to other international variables, which affect enterprise decision making systems. The course illustrates various operations relating to

international financial markets, such as the role of banks, the types of financial services and instruments and their impact on the corporate enterprise.

Objectives

After completion of the course, students will be able to understand the role of banks, financial services and their impact on corporate enterprise.

Learning Outcomes:

On completion, students should be able to :

- Understand the characteristics of multinational companies and the respective techniques used for risk hedging and international arbitrage;
- Consider techniques and tools for hedging currency risks and interest rates risks;
- Examine the various financing alternatives available in international financial markets for both financing and hedging purposes;
- Consider factors relating to foreign direct investment decisions and the appraisal techniques that can be applied;
- Provide a global perspective of international business transactions.

COURSE CONTENTS:

1.0 INTRODUCTION

- 1.1 Opportunities and risks faced by a multinational corporation
- 1.2 Intergration of world markets
- 1.3 International monetary system
- 1.4 Exchange rate systems

2.0 USING FOREIGN EXCHANGE MARKETS AND CURRENCY

- 2.1 Market hedging
- 2.2 Forwards and futures
- 2.3 Currency options
- 2.4 Currency risks
- 2.5 Foreign exchange risks
- 2.6 The International monetary system
- 2.7 The Foreign exchange market

3.0 INTERNATIONAL FINANCIAL AND PARITY CONDITIONS AND RELATIONSHIPS

- 3.1 International financial markets
- 3.2 The foreign exchange market and currency risk management
- 3.3 Exchange rate determination
- 3.4 International parity conditions
- 3.5 Forecasting exchange rates
- 3.6 Macro economic relationships affecting exchange rates
 - 3.6.1 Prices and price changes
 - 3.6.2 Interest rates
 - 3.6.3 Forward exchange rates

4.0 FINANCIAL MARKETS AND FINANCIAL INSTRUMENTS

- 4.1 Financial Markets as revolving mechanism.
- 4.2 Stock markets (stock exchange) sources and stock exchange operations

- 4.3 Stock exchange procedures and workings
- 4.4 Investment criteria and type of investments and market analysis, stock market ratios, such as yield cover, P/E ratios, EPS and adjustments for new issues and dilution, the assessment of share performance.
- 4.5 New financing vehicles such as swaps options and futures: their features, and operating mechanism.

5.0 FINANCIAL MARKETS IN TANZANIA

- 5.1 Capital markets in Tanzania
- 5.2 The role of the Capital Markets Securities Authority
- 5.3 Interbank foreign exchange markets
- 5.4 Regional stock markets integration
- 5.5 International stock exchange.

6.0 INTERNATIONAL CAPITAL BUDGETING

- 6.1 Project acquisition decisions
- 6.2 Capital budgeting techniques
- 6.3 Problems with international capital budgeting

7.0 INTERNATIONAL PORTFOLIO INVESTMENT AND ASSET PRICING

- 7.1 Application of the method of portfolio theory to investment decisions in international assets
- 7.2 Risk/return nature of international investments
- 7.3 Impact of exchange rate movements on internationally diversified portfolios

8.0 GLOBAL FINANCING

- 8.1 Offshore financial markets
- 8.2 Euro banking procedures
- 8.3 Euro securities
- 8.4 International bond and stock markets

9.0 STRATEGIC ISSUES IN FOREIGN DIRECT INVESTMENTS.

- 9.1 The Theories of foreign direct investments
- 9.2 The corporate rationale/motive behind overseas investment decisions

REQUIRED TEXTBOOKS:

1. Shapiro, A. C. (1992) *International Corporate Finance* (4th ed) Harper Row
2. Brealey, R.A & Myers S.C, (2000) *Principals of Corporate Finance* (7th Ed.) Tata McGraw Hill
3. Kaijage E. & Tarimo *Manual of Financial Management*, Dar es Salaam: NBAA
4. Ross S. A, Westerfield,R. W. & Jaffe J. F. (1996) *Corporate Finance* (3rd Ed.) Irwin
5. Calvin J. B. (1998) *International Finance*, Upper Saddle River NJ Prentice Hall
6. McDonald, R. & Hallwood P. (2000) *International Money and Finance*, Oxford, Blackwell Publishers Ltd.
7. Walsh, C. E. (2003) *Monetary Theory & Policy* (2nd Ed.) MIT Press

RECOMMENDED READINGS

1. Journal of Finance and Banking
2. Journal of International Finance
3. Journal of Financial Economics

4. Journal of Finance
5. Journal of Applied Corporate Finance By Stern Stewart & Co.

BANKING AND FINANCE SPECIALIZATION

COURSE CODE: F1 324

COURSE NAME: INVESTMENT AND PORTFOLIO MANAGEMENT

Course Description

This course is designed to acquaint the student with the concepts of portfolio analysis in the general area of institutional investment management. The course discusses principles for managing financial assets

Purpose of the Course

The purpose of this course is to provide the student with the necessary skills to value and to employ options, futures, and related financial contracts.

Course Objectives

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

- 1) Describe the ROI methodologies and their pros and cons
- 2) Collect hard and soft data on projects, convert data to monetary value
- 3) Determine cash inflow and outflow for projects
- 4) Develop a value proposition for projects requiring new investment shillings.
- 5) Develop effective ROI proposals
- 6) Present projects demonstrating the financial impact

Learning Outcomes

Upon completing this course, students should be able to:

- describe the financial market institutions and trading aspects of financial securities;
- discuss the ideas an efficient market and an inefficient market and their implications for investment strategies
- construct and evaluate the performance a portfolio in a global investment setting;
- apply asset pricing models to find the equilibrium return of financial securities;
- estimate the fair market value of financial securities.

COURSE CONTENTS

1. Introduction

- 1.1 The investment background.
- 1.2 Developments in investment theory.
- 1.3 Valuation principles and practices.

- 2 Analysis and management of Investment**
 - 2.1 Analysis and management of bonds.
 - 2.2 Analysis of common stocks.
- 3 Derivative security analysis.**
 - 3.1 Investment companies and
 - 3.2 Evaluation of portfolio performance.
 - 3.3 Options,
 - 3.4 Futures and,
 - 3.5 Related financial contracts
- 4 Capital market models**
 - 4.1 Risk assessment
 - 4.2 Mutual funds
 - 4.3 International Diversification
 - 4.4 Managing risk with Derivative securities

References

- 1) Berman, H. and S. Smidt. (2006): *Financial Management for Decisions making*, McMillan, N.Y.
- 2) Brealy, R.A. & Myers, (2002), *Principles of corporate Finance*, McGraw Hill.
- 3) Lorie H.J, and M.T. Hamilton. (2006), *The stock Market Theories and Evidence*, Irwin Homewood 11.
- 4) Lorle, J.H.P. Dood & Kempton, H.H. (2004). *The Stock Market, Theories and Evidence*, Irwin
- 5) Lumby S. (2004). Van Nostand Reinheld *Investment Appraisal*.
- 6) Rose P.S. & Fraser, D.R. (1998). *Financial Institutions*, Irwin.

COURSE CODE: FI 325

COURSE NAME: MICRO FINANCE

Course Description

The course explores products Services of micro finance and the lending approaches employed in micro finance delivery models.

Purpose

The purpose of this course is to acquaint and expose students with sound micro finance knowledge by examining the different lending approaches used by micro finance institutions both in Tanzania, and other parts of the world (Bolivia, Bangladesh, West Africa and East Africa) where micro finance has thrived.

Objectives

By the end of this course students will be exposed to the key methods to lending of microfinance.

- 1 To provide students with knowledge for making Sound Microfinance
- 2 To examine the Different Lending Approaches used by MFIs
- 3 To analyze how lending Approaches can be used in matching the Lending Process in MFIs.
- 4 To examine the various risk and risk management strategies in MFIs.

Learning Outcomes:

At the conclusion of this course it is envisaged that students will have:

- Developed an understanding of key issues and debates in microfinance;
- Developed an understanding of the utility of microfinance – and its limitations – in addressing poverty;
- Developed an understanding of the impacts of microfinance on women’s well-being;
- Developed skills in relating the theoretical perspectives and debates about microfinance to practice and policy situations;
- Developed an understanding of the different delivery mechanism of microfinance, the principles they work from and their relative strengths and weaknesses.

COURSE CONTENTS

1. Evolution of Microfinance and Micro Credit

- 1.1 Micro credit and Microfinance
- 1.2 Historical evolution of Micro credit
- 1.3 Roots of Microfinance: Roscas and Credit Cooperatives
- 1.4 Principles of Microfinance
- 1.5 Microfinance Best practices
- 1.6 The Concept of Rural Finance

2 Micro finance Products and Services

- 2.1 Credit and Lending Approaches
- 2.2 Individual Lending Approach
- 2.3 The group Lending Approach
- 2.4 Savings and its importance
- 2.5 The Nature of Savings
- 2.6 The clients’ perspectives
- 2.7 Institutional perspectives
- 2.8 The Macro economic perspectives
- 2.9 Micro leasing
- 2.10 Micro Insurance
- 2.11 Provider driven Model
 - 2.11.1 partner agent model,
 - 2.11.2 full service model,
 - 2.11.3 Community based model.
- 2.12 Microfinance and Housing Needs

3 Pro Poor Financial Systems:

- 3.1 Understanding the needs of the Poor

- 3.2 Vision of Financial Inclusive Systems
- 3.3 Building Financial Inclusive system (the Micro, Meso, and Macro Level)
- 3.4 Donors and other Stakeholders in Microfinance.
- 4 **Global Analysis of Microfinance Institutions**
 - 4.1 Microfinance in developing and Developed Countries
 - 4.2 The Social vs. Financial Sustainability Debate
 - 4.3 The Concept of social Entrepreneurship
 - 4.4 Muhammad Yunus and the Grameen Bank
 - 4.5 Global Analysis of Major Microfinance Institutions-Bancosol (Bolivia), Bankarakayat (Indonesia), K-Rep(Kenya), FINCA, ACCION etc.
 - 4.6 Microfinance institutions in East Africa
 - 4.7 A comparative analysis of MFIs in West and East Africa
 - 4.8 Factors explaining the specifics of Member – based MFIs in West and East Africa.
 - 4.9 Challenges and prospects for member based MFIs in East and West Africa
- 5 **Solidarity Lending Methodologies**
 - 5.1 Concept of Group lending
 - 5.2 Types of Solidarity
 - 5.3 Grameen Model
 - 5.4 Latin American Models of Group lending
- 6 **Mechanisms of Joint Liability lending**
 - 6.1 Peer Screening (Self Selection)
 - 6.2 Peer Pressure
 - 6.3 Peer Monitoring
 - 6.4 Enforcement
- 7 **Community Based Lending Methodologies**
 - 7.1 Community Managed Lending
 - 7.2 Savings & Loan Association
 - 7.3 Village banking (Different procedures of credit appraisal for village banking)
 - 7.4 Different procedures of credit appraisal for village banking.
- 8 **Interest Rate in MFIs**
 - 8.1 Meaning of Interest Rates
 - 8.2 Determinants of Interest Rates
 - 8.3 Interest rates to the lender and Borrower
 - 8.4 Operating costs
 - 8.5 Level of capitalization
 - 8.6 Loans Loss Provisions
 - 8.7 Cost of Capital
 - 8.7.1 Computing interest Rates
 - 8.8 The Flat Method
 - 8.9 The Declining Balance Method
 - 8.10 Nominal and Effective Interest Rates
- 9 **Interest Rates Debates**
 - 9.1 Operational Self Sufficiency
 - 9.2 Financial Self Sufficiency
 - 9.3 Interest rate Ceilings

- 9.4 High Microfinance Interest Rates
- 9.5 Subsidized Interest Rates and Microfinance
- 9.6 Lowering Interest rates in Microfinance
- 9.7 Theory and practices of “exorbitant: interest rate
- 10 Types of risks and their management**
 - 10.1 Liquidity risk
 - 10.2 Credit risk
 - 10.3 Interest risks
 - 10.4 Foreign exchange risks
 - 10.5 Capital adequacy leverage risks
 - 10.6 Fundamental Concepts of Risks in Microfinance Context
 - 10.7 Risk Management Framework
 - 10.8 Approaches to Managing Credit Risk
- 11 Treasury Management**
 - 11.1 What is Treasury Management?
 - 11.2 Structure of Treasury Management
 - 11.3 Functions of Treasurer and Controller
 - 11.4 Treasury Management is Risk Management
 - 11.5 The Liquidity Manager: Role and Responsibilities
 - 11.6 Asset-Liability Management: Role and Responsibilities
 - 11.7 Managing and MFI’s Bank Relationship.
- 12 Overview and Importance of micro-insurance**
 - 12.1 How does micro insurance (MI) come into play.
 - 12.2 Micro-insurance delivery models.
- 13 Delinquency Management**
 - 13.1 Basic Concepts & Principles in Delinquency management
 - 13.2 Sign of delinquency in a microfinance Portfolio
 - 13.3 Implications of default and delinquency
 - 13.4 Analyses of Causes of Delinquency
 - 13.5 Mitigation Strategies
 - 13.6 Action steps in a Delinquency Crisis
 - 13.7 Remedial Action in Delinquency Situations
 - 13.8 Setting up Delinquency Policy

References:

1. Bald Joachim (2004) *Treasury Management Toolkit*
2. Fred Weston and Eugene Brigham, (1997). *Managerial Finance*, McGraw Publication.
3. Stanley Block and Geoffrey Hart (1994). *Foundations of Financial Management*.

Reading List:

- (1) Ghatak, Maiterresh & Guinnane, Timothy W., (1999). “The Economics of Lending with Joint Liability: Theory and Practice” *Journal of Development Economics Elsevier*, vol.60(1), pages 195-228 October.
- (2) Ghatak, M. (1999), Group Lending, Local Information and Peer Selection
- (3) *Journal of development Economics*, vol. 60 (27-50).

- (4) Joanna Ledgerwood. *Microfinance Handbook: An Institutional and Financial Perspective* (Sustainable Banking with the Poor)
- (5) Philip Smith. *A Billion Bootstraps: Micro credit, Barefoot Banking, and the Business Solution for Ending Poverty*
- (6) Muhammad Yunus. *Banker to the Poor: Micro-Lending and the Battle against World Poverty*

MARKETING SPECILAIZATION

COURSE CODE: MK 324

COURSE NAME: SALES MANAGEMENT

Course Purpose:

-To introduce the students to various sales and marketing principles; and its strategies.

Course Objectives:

- (a) To impart to students knowledge of the principles governing the management of sales with a view to maximize sales and minimize costs of sales, and
- (b) To enable the students to appreciate the sales/cost relationship for continued profitability of the organization.
- (c) To prepare modern sales people
- (d) To expose students to the field of sales management and the managers strategic positions in modern business organizations.

Learning outcomes

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

1. Apply marketing principles in selling situations
2. Identify consumer needs and address them through selling techniques
3. Relate personal selling function to the marketing functions
4. Apply sales management knowledge to a selling problem
5. Appreciate the personal selling process
6. Appraise markets in terms of profitability and relevance to marketing efforts
7. Formulate and effectively manage territories.

Course Contents:

- 1.0. THE SALES FUNCTION
 - Personal selling, Salesmanship, and Sales Management- The interface
 - Objectives of sales management
 - Setting sales objectives
 - Duties of the management
 - Duties of sales people.
- 2.0. STRATEGIC PLANNING AND BUDGETING
 - The planning process

- Strategy formulation
- Sales Budgeting
- Sales budgeting techniques
- 3.0. SALES FORECASTING IN SALES MANAGEMENT
 - Sales forecasting techniques / methods
 - Market potential analysis
 - Market share Analysis
 - Industry potential analysis
 - Competition Analysis
 - Establishing desired sales levels / estimates
 - Importance of sales forecasts
 - Linking sales performance to sales performance
- 5.0. PERSONAL SELLING-PROCESS
 - Sales Man's Dilemma
 - Approaches to Personal selling
 - Objection Handling-Techniques
 - Computers in Personal Selling.
- 6.0. ORGANIZATION OF THE SALES DEPARTMENT
 - Importance of effective sales department structures
 - Principles of organization
 - Specialization
 - Organization Structure, Choice of structure
- 7.0. SALES PERSONNEL
 - Job specifications for sales personnel, career opportunities in selling
 - Selection and recruitment
 - Training
 - Motivation and compensation
 - Characteristics/ qualities of good of sales people.
- 8.0. TERRITORY MANAGEMENT
 - Meaning of territories
 - Territory Design and structure
 - Effective territory allocation
 - Key account management and distribution
 - Computer application to design of territories
 - Selection of sales routes
 - Setting territory goals
 - Analyzing territory potential
- 9.0. EVALUATION AND CONTROL OF THE SALES FUNCTION
 - Sales resource Management
 - Activity Management
 - Computer application to sales Management

- Sales force evaluation
 - Sales Ethics and legal aspects of personal selling.
- 10.0. SALES MANAGEMENT IN THE INTERNATIONAL ARENA
- Managing foreign based sales territories
 - Sales force management across borders
 - Selling internationally

REQUIRED READINGS

1. Richard R.S. Edward, W.C. and Norman A.P.C. (2006). *Sales Management Decision, Strategies and Cases*
2. Douglas Dairympel (current ed) *Sales Management Concepts and Cases*. John Wiley & Sons, New York.
3. E.Rolph Anderson et al(1988), *Professional Sales Management*, McGraw Hill, Englewood Cliffs.
4. Richard Still et al.(current ed) *Sales Management*
5. N.A.Saleemi and E.K. Njoroge(1997)*Salesmanship and Sales Management*
6. Philip Kotler(2006), *Marketing Management* ,11th ed. Prentice, Hall, Englewood Cliffs.
7. Gordon R.Stockholm,(current ed)*Sales Management* Prentice Hall, Englewood Cliffs.
8. W.J.Stanton (current ed), *Fundamentals of Marketing*, Prentice Hall, Singapore.

RECOMMENDED READINGS

1. Masaaki ,Kotabe and Kristian. H. (2001). *Global marketing Management* ,Prentice Hall
2. Hite Robert E. (2000). *Managing Sales People: A relationship Approach*.
3. Kotler Phillip and Keller Kelvin Lane (2006). 12th ed, *Marketing Management*, Prentice Hall
4. Subhash C. Jain (Current ed), *International Marketing Management*, Kent Publishers

COURSE CODE: GM 311

COURSE NAME: CASE STUDY ANALYSIS AND BUSINESS CONSULTING SKILLS

Course Description:

This course is meant to equip students with the techniques of case study analysis and those of consulting in business matters.

The Purpose:

Is to enable the student apply proper attitude and the skills obtained in their studies into solving different problems facing different organizations.

Objectives:

- To enhance students to acquire appropriate knowledge and skills on case study analysis and business consulting skills
- To enable Students understand and comprehend causes and reasons of the problems facing organizations
- To ensure students understand how best to solve problems in various circumstances in the business surroundings.

Expected learning outcomes

After completion of this course students are expected to be able to:

1. Define case study, consultant, business consulting, project proposal, terms of reference etc.
2. Identify processes of case analysis
3. Prepare and write case studies
4. Explain the importance of business consulting skills
5. Identify and analyze basic qualities of an effective consultant
6. Outline the consulting process (the 25 steps)
7. Explain key issues attaches to professionalism and ethics in consulting and identify codes of conduct
8. Prepare terms of reference, draft Expression of Interest and write consultancy project proposals.
9. Write and present consultancy reports.

Course Contents:**A. CASE STUDY ANALYSIS****1.0 Introduction**

- 1.1 Meaning of case studies
- 1.2 Uses of cases in teaching

2.0. Process of Case Analysis

- 2.1 Understanding the situation
- 2.2 Diagnose the problem areas
- 2.3 Generate alternative solutions
- 2.4 Predict outcomes.
- 2.5 Evaluate alternatives
- 2.6 Make recommendation
- 2.7 Communicate the results.

3.0 Preparing a Case Study

- 3.1 Researching the problem
- 3.2 Study units and their listening
- 3.3 Writing a case study.

4.0. Analysis of Different Cases

- 4.1 Cases to be selected from a variety of disciplines taught at the university.

B. BUSINESS CONSULTING SKILLS**1.0 Introduction**

- 1.1 Definition

- 1.2 Uses in modern businesses
- 1.3 The different types and roles of consultants
- 1.4 Research vs. consultancy
- 2.0. **Understanding the consultancy environment**
 - 2.1 The SWOT analysis
 - 2.2 The PESTLE analyse
 - 2.3 Other analysis.
- 3.0. **Basic Consultancy Skills**
 - 3.1 Qualities of an effective consultant
 - 3.2 Essential consultancy skills.
- 4.0. **The Consulting Process**
 - (The 25 steps)
 - 4.1 Entry
 - 4.2 Diagnosis
 - 4.3 Action planning
 - 4.4 Implementation
 - 4.5 Exit strategy and Termination
- 5.0. **Professionalism and Ethics in Consulting**
 - 5.1 Principles
 - 5.2 Technical competence
 - 5.3 Impartiality and objectivity
 - 5.4 Confidentiality
 - 5.5 Commissions
 - 5.6 The code of Conduct
- 6.0. **Consultancy Projects**
 - 6.1 Preparing Terms of reference
 - 6.2 Drafting expressions of interest
 - 6.3 Concept Note
 - 6.4 Consultancy project proposals
 - 6.5 Managing the project.
- 7.0. **Writing and Presenting Consultancy Reports**
 - 7.1 Concept Note
 - 7.2 Inception Report
 - 7.3 Draft/Final report.

REQUIRED READINGS

1. Peter Cokman, Bill Evans, & Peter Reynolds. (1 Nov 1998). Consulting For Real People: A Client-Centred Approach For Change Agents And Leaders: A Client-centred Approach for Change Agents and Leaders (2 edition). Great Britain: McGraw-Hill Professional;
2. Mick Cope (2003). The Seven Cs of Consulting: The Definitive Guide to the Consulting Process (2nd edition) Publisher: Financial Times/ Prentice Hall;

RECOMMENDED READINGS

1. Matthias Kipping & Lars Engwall (2002). Management Consulting (1st edition). Publisher: Oxford University Press, USA;

2. Daryl Twitchell & Sugata Biswas. (2000). Management Consulting: A Complete Guide to the Industry. Publisher: John Wiley & Sons
3. Greenbawn T. (1994). The consultant's manual: A Complete Guide to Building successful Consulting practice, John Wisley and Sons

COURSE CODE: SC 322

COURSE TITLE: PROCUREMENT CONTRACT MANAGEMENT

Course Description

This course is about the procurement contractual obligations. It includes tendering, procedures and tender obligations.

Purpose

-To inculcate and develop knowledge and skills on the principles, practices, and techniques for managing contract in various categories of organizational projects, and alike especially with the emphasis on the role of the Procurement and supply Chain Specialist.

Objectives

Students will gain knowledge and skills of managing contracts especially those involved with procurement and supply chain.

Expected learning Outcomes

On successful completion of this course Students are expected to be to:

- Evaluate, discuss and compare differing contract strategies.
- Rate the use of relevant specifications, performance measures and contractual terms that can apply to different procurement projects.
- Recognize report and debate contemporary developments in legal considerations relating to project and contract management and compare different pricing method that can be deployed in procurement projects.
- Define and revise alternative methods of disputes resolution.
- Evaluate alternatives of project funding.
- Explain and illustrate techniques for contract control.
- Plan for contract closure and discuss issue relating to liability for defect and retention money.

Course Contents:

1.0. **Contractual Obligations:**

- 1.1. An overview of the mandatory criteria for the procurement of contracts.
- 1.2. The importance of the contract.
- 1.3. Why have conditions of contracts?

- 1.4. Basic ingredients
- 1.5. The force of law.
- 1.6. When is a contract formed?
- 1.7. How is contract discharged?
- 1.8. Disputes and their resolutions.
- 2.0. **General Tendering Applications:**
 - 2.1. Definitions of Tendering and types of Tenders
 - 2.2. Application of tendering, principles and procedures
 - 2.3. Disadvantage of tendering, and reverse auctions and e-tender
 - 2.4. Tender document – Tender list
 - 2.5. Contractor performance records – Technical and Financial
 - 2.6. Information sources
 - 2.7. Contractor performance records
 - 2.8. Conditions of contract
 - 2.9. Financial assessment of the contractor
- 3.0. **Tender Contract evaluation and awards:**
 - 3.1. Receipt of tender
 - 3.2. Evaluation of Tenders
 - 3.3. Award of contract
 - 3.4. Letter of Intent
 - 3.5. Debriefing principles and Benefits of debriefing
 - 3.6. Conducting debriefing
- 4.0. **Contractor's Default considerations**
 - 4.1. Penalty clauses
 - 4.2. Liquidated damages, Time essence, Omission and Force majeure
 - 4.3. Performance to Specifications.
- 5.0. **Terms and conditions of Contract Payments:**
 - 5.1. Principles of payments and Terms of payment
 - 5.2. Fixed Price
 - 5.3. Fixed Price with stage payments
 - 5.4. Tender price, subject to price adjustment
 - 5.5. Tender price, subjects to price adjustment with stage payment.
 - 5.6. Price ruling at the date of dispatch
 - 5.7. Price ruling at the date of dispatch with stage payment.
- 6.0. **Treatment of Insolvency or Bankruptcy in the contract:**
 - 6.1. Protection for advanced payments
 - 6.2. Free issues – materials or tools
 - 6.3. Retention of title by seller
 - 6.4. Product liability.
- 7.0. **Hire/service Contract Agreements:**
 - 7.1. Financial consideration
 - 7.2. Period of hire
 - 7.3. Terms of payment
 - 7.4. Variation of charges
 - 7.5. Rights of Termination
 - 7.6. Types of service contracts

- 7.7. Standards of service
- 7.8. Liability of Loss or damage
- 7.9. Assignment
- 7.10 Maintenance charges
- 8.0. **Main themes in making a good contract**
 - 8.1. What makes a good contract?
 - 8.2. Supply strategy and contract.
 - 8.3. Contracting in an online Environment.
- Preparation and Planning the approach to contract
- Agenda
- Selection of team, leader and location
- Assessment of the opposition
- Briefing and rehearsal.
- 9.0. **Writing the contract outlines:**
 - 9.1. How to write a contract Guides
 - 9.2. Drafting settling contractual disputes
 - 9.3. Noting Legal alternatives to disputes settlement.
 - 9.4. Writing arbitration forms in contract.
 - 9.5. Inclusion of other forms of contract Resolution.
- 10.0. **Managing the Contract:**
 - 10.1. Objective for managing the contract
 - 10.2. Approaches in Management of a contract
 - 10.3. Contract management Team
 - 10.4. Contract Manager.
- 11.0. **Preliminary Steps in contract managements plans:**
 - 11.1. Project organization
 - 11.2. Planning
 - 11.3. Forms of contracts
- 12.0. **Contract Management plan:**
 - 12.1. Preparing contract management plan
 - 12.2. Contract and supply strategy
 - 12.3. Functional policy and procedure
 - 12.4. Contract schedule (Programme)
 - 12.5. The Contract budget
 - 12.6. The Contract quality plan
 - 12.7. The communication priorities
- 13.0. **Service Contract Management Plan:**
 - 13.1. Operational contract
 - 13.2. Monitoring, and evolution approaches to service contract.
 - 13.3. Transition phases and operation strategies.
 - 13.4. Managing the service level
 - 13.5. Contract completion, Extension and renewal
- 14.0. **General principles of contract administration**
 - 14.1. Awarded contract administration
 - 14.2. Administration of contract in progress
 - 14.3. Variations and control of a contract in progress

- 14.4. Administering contract completion and period after..
- 14.5. Contract review
- 15.0. **Post-contract Award Strategy**
 - 15.1. Contract Administration
 - 15.2. Amendment to contract
 - 15.3. Variation to the work
 - 15.4. Site instructions
 - 15.5. Time of completion
 - 15.6. Extension to contract period
 - 15.7. Claims
 - 15.8. Defects, Damage and Injury.
 - 15.9. Security for performance
 - 15.10. Retention Money
 - 15.11. Contract closure
- 16.0. **Contract Risks Register:**
 - 16.1. Schedule risk
 - 16.2. Cost Risk
 - 16.3. Quality risk
 - 16.4. Commercial and other risks
 - 16.5. The contract risks register.
- 17.0. **Foreign Procurement contract – Principles and Practice:**
 - 17.1. United Nations Organization (UNO) conditions for contract
 - 17.2. European Union (EU) conditions for contract.
 - 17.3. United Kingdom (UK) conditions for contract
 - 17.4. International methods of financing and payments

REQUIRED READINGS:

1. Stannack, Peter. (2003) Study Guide Project Management and contracts management
2. Peter Adler (2005). Are you using the most efficient procurement path?(contract management): An article from: Set-Aside Alert [HTML] (Digital): Thomson Gale Volume: 13 Issue: 19 Page: 3(1)
3. Kevin Lyons (January 1, 2000) Buying for the Future: Contract Management and the Environmental Challenge. Publisher: Pluto Press

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1. Cox, A and Thompson, I. (2000). Contracting for Business Success.(CIPS)
1. Cox,A & Townsend,M (2001). Strategic Procurement in Construction.
2. Marsh,P. Contracting for Engineering and Construction projects, (CIPS)
3. Allwright,A - Contracting for Goods and Services, CIPS, Stanford UK,
4. Hiles, E. (1993).Service Level Agreements, Chapman & Hall, London.

PROCUREMENT & LOGISTICS SPECIALIZATION

COURSE CODE: GM 321

COURSE NAME: CASE STUDY ANALYSIS AND BUSINESS CONSULTING SKILLS

Course Description:

This course is meant to equip students with the techniques of case study analysis and those of consulting in business matters.

The Purpose:

Is to enable the student apply proper attitude and the skills obtained in their studies into solving different problems facing different organizations.

Objectives:

- To enhance students to acquire appropriate knowledge and skills on case study analysis and business consulting skills
- To enable Students understand and comprehend causes and reasons of the problems facing organizations
- To ensure students understand how best to solve problems in various circumstances in the business surroundings.

Expected learning outcomes

After completion of this course students are expected to be able to:

1. Define case study, consultant, business consulting, project proposal, terms of reference etc.
2. Identify processes of case analysis
3. Prepare and write case studies
4. Explain the importance of business consulting skills
5. Identify and analyze basic qualities of an effective consultant
6. Outline the consulting process (the 25 steps)
7. Explain key issues attaches to professionalism and ethics in consulting and identify codes of conduct
8. Prepare terms of reference, draft Expression of Interest and write consultancy project proposals.
9. Write and present consultancy reports.

Course Contents:

A. CASE STUDY ANALYSIS

- 1.0 **Introduction**
 - 1.1 Meaning of case studies
 - 1.2 Uses of cases in teaching
- 2.0. **Process of Case Analysis**
 - 2.1 Understanding the situation
 - 2.2 Diagnose the problem areas
 - 2.3 Generate alternative solutions
 - 2.4 Predict outcomes.
 - 2.5 Evaluate alternatives
 - 2.6 Make recommendation
 - 2.7 Communicate the results.
- 3.0 **Preparing a Case Study**
 - 3.1 Researching the problem
 - 3.2 Study units and their listening
 - 3.3 Writing a case study.
- 4.0. **Analysis of Different Cases**
 - 4.6 Cases to be selected from a variety of disciplines taught at the university.

B. BUSINESS CONSULTING SKILLS

- 1.0 **Introduction**
 - 1.1 Definition
 - 1.2 Uses in modern businesses
 - 1.3 The different types and roles of consultants
 - 1.4 Research vs. consultancy
- 2.0. **Understanding the consultancy environment**
 - 2.1 The SWOT analysis
 - 2.2 The PESTLE analyse
 - 2.3 Other analysis.
- 3.0. **Basic Consultancy Skills**
 - 3.1 Qualities of an effective consultant
 - 3.2 Essential consultancy skills.
- 4.0. **The Consulting Process**
 - (The 25 steps)
 - 4.1 Entry
 - 4.2 Diagnosis
 - 4.3 Action planning
 - 4.4 Implementation
 - 4.5 Exit strategy and Termination
- 5.0. **Professionalism and Ethics in Consulting**
 - 5.1 Principles
 - 5.2 Technical competence
 - 5.3 Impartiality and objectivity
 - 5.4 Confidentiality
 - 5.5 Commissions
 - 5.6 The code of Conduct
- 6.0. **Consultancy Projects**
 - 6.1 Preparing Terms of reference

- 6.2 Drafting expressions of interest
- 6.3 Concept Note
- 6.4 Consultancy project proposals
- 6.5 Managing the project.

7.0. Writing and Presenting Consultancy Reports

Concept Note

Inception Report

Draft/Final report.

REQUIRED READINGS

1. Peter Cokman, Bill Evans, & Peter Reynolds. (1 Nov 1998). Consulting For Real People: A Client-Centred Approach For Change Agents And Leaders: A Client-centred Approach for Change Agents and Leaders (2 edition). Great Britain: McGraw-Hill Professional;
2. Mick Cope (2003). The Seven Cs of Consulting: The Definitive Guide to the Consulting Process (2nd edition) Publisher: Financial Times/ Prentice Hall;

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2. Daryl Twitchell & Sugata Biswas. (2000). Management Consulting: A Complete Guide to the Industry. Publisher: John Wiley & Sons
3. Greenbawn T. (1994). The consultant's manual: A Complete Guide to Building successful Consulting practice, John Wisley and Sons

COURSE CODE: SC 321

COURSE NAME: GLOBAL SOURCING AND PROCUREMENT

Course Description

The course is about global sourcing and procurement. It deals with the planning for global sourcing, methods used and commercial considerations and documentations.

Purpose

To expose to students important aspects of sourcing globally

Objectives

Students will be able to master the techniques of sourcing and procurement globally

Expected learning outcomes

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

1. Identify different sources of information for global sourcing
2. Distinguish between national and international procurement
3. apply the right INCOTERM to an international purchase
4. Determine global sourcing procedures used until the item is cleared
5. Question procedures that do not follow the rights of procurement
6. Analyze the impact of imported counterfeits to local users
7. Justify the need for importation as well as international trade and debate effects of foreign purchasing
8. Propose specification solutions of items not ISO based
9. Generate case studies from local and global purchasers to use as examples of global sourcing
10. Critique processes used to obtain supplies outside and the impact of importation to the local producer
11. Ascertain the importance of regional integration such as the East African community etc

Course contents

1.0. Introduction

- 1.1 The International Trade theories
- 1.2 Factors affecting International trade
- 1.3 The need for global sourcing
- 1.4 Internationalization of procurement process.
- 1.5 Trends in overseas sourcing
- 1.6 Strategic importance of global sourcing.

2.0. Planning for global sourcing

- 2.1 Determining the needs
- 2.2 Critical Methods and procedures of global procurement

3.0 Global and limited tendering

- 3.1 Negotiating abroad and negotiated procurement.
- 3.2 Contracting
- 3.3 Tendering
- 3.4 Dispute procedures

4.0. Global sourcing

Global business

Global sourcing strategies

Global Localization

Global sub-contracting

Sourcing for world products.

5.0. Commercial Considerations

- 5.1 Counter trade and reciprocal trading
- 5.1 International loans and grants.
- 5.2 Commodity markets
- 5.3 Financing global procurement
- 5.4 Risk Management in global procurement.

6.0. Documentation in global business

6.1 Payment documentation e.g. documentary credit, Bills of exchange etc.,

6.2 Shipping documents eg Bills of Lading and Waybills etc.,

6.3 Customer documentation

7.0. Commercial Organizations

7.1 Their purpose and procedures

7.2 Examples: Commercial banks, Trading Companies

7.3 Buying agencies import brokers, Insurers

7.4 Multinational Corporations

7.5 Free Trade zones

8.0. INCOTERMS

Type

Application

Limitations

Obligations.

9.0 International bodies in global sourcing and procurement

9.1 Association and institutions concerned with international trading e.g. GATT/WTO.

9.2 Quasi-governmental and governmental organization e.g. IMF, EAC, SADC, COMESA etc.

9.3 Roles of International agencies to improve and facilitate support procurement by developing countries e.g. UNCTAD, WHO, ILO etc.)

9.4 Standard international Procurement agreements and procedures e.g. The general Procurement agreement (GPA) of GATT, World Bank Guidelines for procurement etc.,

REQUIRED READINGS

1. Masaaki Kotabe (2000). Global Sourcing Strategy: R&D, Manufacturing, and Marketing Interfaces by Publisher: Quorum Books.

2. Thomas A. Cook (2007). Global Sourcing Logistics: How to Manage Risk and Gain Competitive Advantage in a Worldwide Marketplace. Published: AMACOM Div American Management Association.

RECOMMENDED BOOKS

1. Icc Publishing (September 1999)**Incoterms 2000: ICC Official Rules for the Interpretation of Trade Terms. Publisher: ICC Publishing**

2. Jan Ramberg, Philippe Rapatout, Frank Reynolds, Charles Debattista (2000). **ICC Guide to Incoterms 2000. Publisher: ICC Publishing.**

CODE: SC 322

COURSE NAME: PROCUREMENT CONTRACT MANAGEMENT

Course Description

This course is about the procurement contractual obligations. It includes tendering, procedures and tender obligations.

Purpose

-To inculcate and develop knowledge and skills on the principles, practices, and techniques for managing contract in various categories of organizational projects, and alike especially with the emphasis on the role of the Procurement and supply Chain Specialist.

Objectives

-Students will gain knowledge and skills of managing contracts especially those involved with procurement and supply chain.

Expected learning Outcomes

On successful completion of this course Students are expected to be to:

- Evaluate, discuss and compare differing contract strategies.
- Rate the use of relevant specifications, performance measures and contractual terms that can apply to different procurement projects.
- Recognize report and debate contemporary developments in legal considerations relating to project and contract management and compare different pricing method that can be deployed in procurement projects.
- Define and revise alternative methods of disputes resolution.
- Evaluate alternatives of project funding.
- Explain and illustrate techniques for contract control.
- Plan for contract closure and discuss issue relating to liability for defect and retention money.

Subject Contents:

1.0. Contractual Obligations:

- 1.1. An overview of the mandatory criteria for the procurement of contracts.
- 1.2. The importance of the contract.
- 1.3. Why have conditions of contracts?
- 1.4. Basic ingredients
- 1.5. The force of law.
- 1.6. When is a contract formed?
- 1.7. How is contract discharged?
- 1.8. Disputes and their resolutions.

2.0. General Tendering Applications:

- 2.1. Definitions of Tendering and types of Tenders
- 2.2. Application of tendering, principles and procedures
- 2.3. Disadvantage of tendering, and reverse auctions and e-tender

- 2.4 Tender document – Tender list
- 2.5 Contractor performance records – Technical and Financial
- 2.6 Information sources
- 2.7 Contractor performance records
- 2.8 Conditions of contract
- 2.9 Financial assessment of the contractor
- 3.0. Tender Contract evaluation and awards:**
 - 3.1. Receipt of tender
 - 3.2. Evaluation of Tenders
 - 3.3. Award of contract
 - 3.4. Letter of Intent
 - 3.5 Debriefing principles and Benefits of debriefing
 - 3.6 Conducting debriefing
- 4.0. Contractor’s Default considerations**
 - 4.1. Penalty clauses
 - 4.2. Liquidated damages, Time essence, Omission and Force majeure
 - 4.3. Performance to Specifications.
- 5.0. Terms and conditions of Contract Payments:**
 - 5.1. Principles of payments and Terms of payment
 - 5.2. Fixed Price
 - 5.3. Fixed Price with stage payments
 - 5.4. Tender price, subject to price adjustment
 - 5.5. Tender price, subjects to price adjustment with stage payment.
 - 5.6 Price ruling at t he date of dispatch
 - 5.7. Price ruling at the date of dispatch with stage payment.
- 6.0. Treatment of Insolvency or Bankruptcy in the contract:**
 - 6.1. Protection for advanced payments
 - 6.2. Free issues – materials or tools
 - 6.3. Retention of title by seller
 - 6.4. Product liability.
- 7.0. Hire/service Contract Agreements:**
 - 7.1. Financial consideration
 - 7.2. Period of hire
 - 7.3. Terms of payment
 - 7.4. Variation of charges
 - 7.5. Rights of Termination
 - 7.6. Types of service contracts
 - 7.7. Standards of service
 - 7.8. Liability of Loss or damage
 - 7.9. Assignment
 - 7.10 Maintenance charges
- 8.0. Main themes in making a good contract**
 - 8.1. What makes a good contract?
 - 8.2. Supply strategy and contract.
 - 8.3. Contracting in an online Environment.
 - 8.4. Preparation and Planning the approach to contract

- 8.5. Agenda
 - Selection of team, leader and location
 - Assessment of the opposition
 - Briefing and rehearsal.
- 9.0. Writing the contract outlines:**
 - 9.1. How to write a contract Guides
 - 9.2. Drafting settling contractual disputes
 - 9.3. Noting Legal alternatives to disputes settlement.
 - 9.4. Writing arbitration forms in contract.
 - 9.5. Inclusion of other forms of contract Resolution.
- 10.0. Managing the Contract:**
 - 10.1. Objective for managing the contract
 - 10.2. Approaches in Management of a contract
 - 10.3. Contract management Team
 - 10.4. Contract Manager.
- 11.0. Preliminary Steps in contract managements plans:**
 - 11.1. Project organization
 - 11.2. Planning
 - 11.3. Forms of contracts
- 12.0. Contract Management plan:**
 - 12.1. Preparing contract management plan
 - 12.2. Contract and supply strategy
 - 12.3. Functional policy and procedure
 - 12.4. Contract schedule (Programme)
 - 12.5. The Contract budget
 - 12.6. The Contract quality plan
 - 12.7. The communication priorities
- 13.0. Service Contract Management Plan:**
 - 13.1. Operational contract
 - 13.2. Monitoring, and evolution approaches to service contract.
 - 13.3. Transition phases and operation strategies.
 - 13.4. Managing the service level
 - 13.5. Contract completion, Extension and renewal
- 14.0. General principles of contract administration**
 - 14.1. Awarded contract administration
 - 14.2. Administration of contract in progress
 - 14.3. Variations and control of a contract in progress
 - 14.4. Administering contract completion and period after..
 - 14.5. Contract review
- 15.0. Post-contract Award Strategy**
 - 15.1. Contract Administration
 - 15.2. Amendment to contract
 - 15.3. Variation to the work
 - 15.4. Site instructions
 - 15.5. Time of completion
 - 15.6. Extension to contract period

- 15.7. Claims
- 15.8. Defects, Damage and Injury.
- 15.9. Security for performance
- 15.10. Retention Money
- 15.11. Contract closure
- 16.0. Contract Risks Register:**
 - 16.1. Schedule risk
 - 16.2. Cost Risk
 - 16.3. Quality risk
 - 16.4. Commercial and other risks
 - 16.5. The contract risks register.
- 17.0 Foreign Procurement contract – Principles and Practice:**
 - 17.1 United Nations Organization (UNO) conditions for contract
 - 17.2 European Union (EU) conditions for contract.
 - 17.3 United Kingdom (UK) conditions for contract
 - 17.4 International methods of financing and payments

REQUIRED READINGS:

1. Stannack, Peter. (2003) Study Guide Project Management and contracts management
2. Peter Adler (2005). Are you using the most efficient procurement path?(contract management): An article from: Set-Aside Alert [HTML] (Digital): Thomson Gale Volume: 13 Issue: 19 Page: 3(1)
3. Kevin Lyons (January 1, 2000) Buying for the Future: Contract Management and the Environmental Challenge. Publisher: Pluto Press

RECOMMENDED READINGS

1. Cox, A and Thompson, I. (2000). Contracting for Business Success.(CIPS)
2. Cox,A & Townsend,M (2001). Strategic Procurement in Construction.
3. Marsh,P. Contracting for Engineering and Construction projects, (CIPS)
4. Allwright,A - Contracting for Goods and Services, CIPS, Stanford UK,
5. Hiles, E. (1993).Service Level Agreements, Chapman & Hall, London.

HUMAN RESOURCE MANAGEMENT SPECIALIZATION

COURSE CODE: GM 321

COURSE NAME: CASE STUDY ANALYSIS AND BUSINESS CONSULTING SKILLS

Course Description:

This course is meant to equip students with the techniques of case study analysis and those of consulting in business matters.

The Purpose:

Is to enable the student apply proper attitude and the skills obtained in their studies into solving different problems facing different organizations.

Objectives:

- To enhance students to acquire appropriate knowledge and skills on case study analysis and business consulting skills
- To enable Students understand and comprehend causes and reasons of the problems facing organizations
- To ensure students understand how best to solve problems in various circumstances in the business surroundings.

Expected learning outcomes

After completion of this course students are expected to be able to:

10. Define case study, consultant, business consulting, project proposal, terms of reference etc.
11. Identify processes of case analysis
12. Prepare and write case studies
13. Explain the importance of business consulting skills
14. Identify and analyze basic qualities of an effective consultant
15. Outline the consulting process (the 25 steps)
16. Explain key issues attaches to professionalism and ethics in consulting and identify codes of conduct
17. Prepare terms of reference, draft Expression of Interest and write consultancy project proposals.
18. Write and present consultancy reports.

Course Contents:

A. CASE STUDY ANALYSIS

1.0 Introduction

- 1.1 Meaning of case studies
- 1.2 Uses of cases in teaching

2.0. Process of Case Analysis

- 2.1 Understanding the situation
- 2.2 Diagnose the problem areas
- 2.3 Generate alternative solutions
- 2.4 Predict outcomes.
- 2.5 Evaluate alternatives
- 2.6 Make recommendation
- 2.7 Communicate the results.

3.0 Preparing a Case Study

- 3.1 Researching the problem
- 3.2 Study units and their listening

- 3.3 Writing a case study.
- 4.0. **Analysis of Different Cases**
Cases to be selected from a variety of disciplines taught at the university.

B. BUSINESS CONSULTING SKILLS

- 1.0 **Introduction**
 - 1.1 Definition
 - 1.2 Uses in modern businesses
 - 1.3 The different types and roles of consultants
 - 1.4 Research vs. consultancy
- 2.0. **Understanding the consultancy environment**
 - 2.1 The SWOT analysis
 - 2.2 The PESTLE analyse
 - 2.3 Other analysis.
- 3.0. **Basic Consultancy Skills**
 - 3.1 Qualities of an effective consultant
 - 3.2 Essential consultancy skills.
- 4.0. **The Consulting Process**
(The 25 steps)

Entry

Diagnosis

Action planning

Implementation

Exit strategy and Termination

5.0. Professionalism and Ethics in Consulting

Principles

Technical competence

Impartiality and objectivity

Confidentiality

Commissions

The code of Conduct

6.0. Consultancy Projects

Preparing Terms of reference

Drafting expressions of interest

Concept Note

Consultancy project proposals

Managing the project.

7.0. Writing and Presenting Consultancy Reports

Concept Note

Inception Report

Draft/Final report.

REQUIRED READINGS

1. Peter Cokman, Bill Evans, & Peter Reynolds. (1 Nov 1998). Consulting For Real People: A Client-Centred Approach For Change Agents And Leaders: A Client-centred Approach for Change Agents and Leaders (2 edition). Great Britain: McGraw-Hill Professional;

2. Mick Cope (2003). The Seven Cs of Consulting: The Definitive Guide to the Consulting Process (2nd edition) Publisher: Financial Times/ Prentice Hall;

RECOMMENDED READINGS

1. Matthias Kipping & Lars Engwall (2002). Management Consulting (1st edition). Publisher: Oxford University Press, USA;
2. Daryl Twitchell & Sugata Biswas. (2000). Management Consulting: A Complete Guide to the Industry. Publisher: John Wiley & Sons
3. Greenbawn T. (1994). The consultant's manual: A Complete Guide to Building successful Consulting practice, John Wisley and Sons

COURSE CODE: LW 362

COURSE NAME: LABOUR LAW

Course Objective

The objective of this course is to impart to the students the knowledge of basic concepts, sources of labour law and dispute settlement for issues arising from the contract of employment in Tanzanian context.

Expected Learning Outcomes

On successful completion of this course students are expected to be to:

1. Define labour law, contract of employment, disputes etc.
2. Differentiate between contract of employment and contract for employment
3. Trace the history of labour law and its relationship with other laws
4. Identify forms of contract of employments and design an a contract of employment.
5. Describe the rights of employees on leave, sick leave, maternity and paternity leave.
6. Identify process ant types for termination of contract
7. Explain the importance and existence of trade unions on working places.
8. Appreciate the need for trade dispute settlement and identify forms of settling disputes.

Course Contents

- 1.0 An Overview
- Labour Law defined
 - Sources of Labour Law
 - Constitution
 - Legislation/ statutes

- Precedent /case law
- Common Law/equity and statutes of general application
- Public International Law
- 2.0 Contract of Employment
 - Contract of employment defined
 - The Difference between contract of employment and contract for employment
 - Test used by courts to determined whether a contract of employment or a contract for employment.
 - - control test
 - integration test
 - economic/reality test
 - Forms of contract of Employment
 - written contracts
 - oral contracts
 - Contents of Contract of Employment
- 3.0 Other Aspects of Contract of Employment
 - Working hours
 - Working days
 - Public holidays
 - Mode of payment
 - Leave
 - annual leave
 - sick leave
 - maternity and paternity leave
- 4.0 Termination of Employment
- 5.0 Trade Unions
 - definition
 - membership
- 6.0 Trade Disputes Settlement
 - Mediation
 - Arbitration
 - Court (Labour division of High Court)

REQUIRED STATUTES

1. The Constitution of United Republic of Tanzania
2. The Employment and labour Relations Act, 2004
3. Labour Institutions Act, 2004
4. The Workers Compensation Act, Cap 263
5. The National Social Security Fund Act, Cap 50
6. The Parastatal pensions Scheme Act, Cap 372

RECOMMENDED READINGS

1. Baugh W (1987) *Introduction to Social Services*, London Macmillan

2. Davies P (1979) *Labour Law; Text and materials*, London Weidenfeld and Nicholson
3. Kapinda W and Shaidi J (1996) “Labour Relations and the Law in Tanzania in Evan Lovemore M (ed), *Public Employment in Southern Africa*
4. Kapinga W (1986) “Compensation for Occupational hazards”, *In East African law Review*_Vol. 16, June 1989, Issue No. 1
5. Mounton P (1975) *Social Security Trends, Problems and Prospects*, Geneva ILO Office
6. Putt G (1992) *Employment Law* Sweet & Maxwell, London
7. Rideout R, (1983) *Principles of Labour Law*, 4th Ed, London Sweet & Maxwell
8. Sargeant M (2003) *Employment Law*, 2nd ed. Pearson Education Limited, Harlow,
9. Whincup M (1998) *Modern Employment Law*, 6th ed, London Heinemann

RM 399: RESEARCH PROJECT

INTENDED LEARNING OUTCOMES:

Having completed the research project the student is expected to achieve the following learning outcomes:

1. To demonstrate a comprehensive understanding of the techniques applicable to research;
2. To demonstrate conceptual understanding of current research chosen research area;
3. To demonstrate an independent creation and evaluation of data.

CE 398: COMPREHENSIVE ORAL EXAM

INTENDED LEARNING OUTCOMES:

To demonstrate an ability to participate in an academic discussion about accounting topics and problems.

To demonstrate the ability to orally present key issues within the field of the accounting profession.

To demonstrate good analytical ability, show that you master the methodical aspects of the accounting discipline and have a good overview of it.