



**CHARTERED INSTITUTE OF ADMINISTRATION**  
(Chartered by Act No. 103 of 1992. Now Cap C7 LFN 2004)

**ACIA PROFESSIONAL QUALIFICATION**  
Examination Regulations and Outline of Syllabus

*Evolving Dynamic Professionalism in the  
Art and Science of Administration*

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## **CHARTERED INSTITUTE OF ADMINISTRATION**

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# CORPORATE PROFILE

## CHARTERED INSTITUTE OF ADMINISTRATION

### INTRODUCTION

Chartered Institute of Administration is a professional and examining body Chartered by Federal Government Act No. 103 of 1992 (Now Act of the National Assembly Cap C7 Laws of the Federation of Nigeria 2004). The Act empowers the Institute to regulate the training in, and the practice of, administration within a professional membership framework throughout Nigeria.

The Institute is governed by a Council of members, including a representative of the Honorable Minister of Education.

### MEMBERSHIP

Membership in the Institute is by passing the Institute's professional examination, or other examinations which meet the Institute's educational requirement for admission to membership, in addition to satisfying the practical experience requirement.

There are three grades of professional membership, namely: Associate (ACIA), Member (MCIA), and Fellow (FCIA). Further details of requirements for admission to the various grades are obtainable direct from the Registrar on request.

### THE EXAMINATION SCHEME

Experts today forecast that only multi-skilled professionals will be relevant to the needs of new management styles in the new millennium. This has been the vision of Chartered Institute of Administration from its inception.

The Chartered Institute's professional examination scheme, which has always been based on a multi-disciplinary syllabi, is drawn to keep pace with the latest developments in professional administration techniques, make members more versatile and more relevant to the changing complexities of business practices in the new millennium as well as to reinforce the Chartered Institute's expertise in the wide area of professional practice bestowed on the Institute by its Enabling Act.

## REGISTRATION OF STUDENTS

The examinations may be attempted only by the registered students, In order to become a registered student, an applicant must comply with the following regulations.

1. Application for registration must be made on the prescribed Form, which may be obtained at the Institute's offices or at the approved Study Centers on payment of the prescribed application and registration fees.
2. In preparation for the examinations, a registered student is required to follow an approved course of study available on full time, part time or distance study at the Institute's official education and training school, namely:

**Nigerian College of Administration**, Km 24, Lagos/Badagry Expressway,  
New Mebamu, P.M.B. 2004, Ijanikin-Oto, Lagos. Tel: 09069376212,  
08171354488.

**Website:** [www.nica-ng.org](http://www.nica-ng.org) **Email:** [info@nica-ng.org](mailto:info@nica-ng.org)

or any of the other approved Study Centres outside Lagos. A list of the approved Study Centres is obtainable free at the National Secretariat; or can be downloaded on the website.

3. Registration as a student confers no rights of membership or voting rights. Successful applicants may describe themselves as registered students of the Institute, but not student members; there are no designatory initials for the registered students of the Institute.
4. Student registration is separate and additional to the requirements of the Nigerian College of Administration and other approved study centres for admission of students to their ACIA Professional and Diploma Courses.

Information on the fees payable to the Institute by the students is obtainable free at: the Institute's offices, and the Nigerian College of Administration, and the other approved study centres.

## RECOGNITION/ACCREDITATION

The Institute's Professional Qualification is officially recognized and graded as a senior course by Federal Ministry of Education, for employment in all sectors of the economy. Detailed information on this can be obtained from the Registrar of the Institute on request or direct from the Evaluation/Accreditation Division of Federal Ministry of Education.

## **CAREERS IN ADMINISTRATION**

Efficiency in administration is the bedrock, the cornerstone of every successful career and enterprise. No professional qualification is complete without administrative proficiency, as administration cuts through all professions.

Every professional requires mandatory professional administrative competence to achieve optimum successful professional practice.

The Institute's professional certificate, the **ACIA**, an industrially relevant multi-disciplinary professional qualification, with pragmatic and rigorous curricular, structured to meet the challenges of professional administration in the new millennium, guarantees members of the profession dynamic career opportunities at the top echelon of management in all sectors of the economy.

Above all, **ACIA** empowers members to be masters to themselves by enabling them establish their own thriving consultancy firms in professional administration specialisms as Chartered Administrators in Public Professional Practice. It is an offence punishable by law for any person, no matter his qualification, to engage himself in the public practice of the profession unless he is a member of the Institute holding valid practicing License issued by the Governing Council of the Chartered Institute of Administration.

## **NIGERIAN COLLEGE OF ADMINISTRATION**

### **STATUTORY FUNCTIONS**

Nigerian College of Administration is statutorily recognized as the official professional education and training school for the professional examination courses of the Chartered institute of Administration. This recognition is contained in the Chartered institute of Administration Regulations published in the Federal Republic of Nigeria official Gazette No. 28 Vol. 84 of 25<sup>th</sup> April, 1997.

Section 4(a) of the Regulations further provide that a person shall be eligible for admission as a member of the Institute if he is a graduate of Nigerian College of Administration and completes the period of practical experience as may be prescribed from time to time by the Council.

### **COURSE CALENDER**

The College has two sessions in each year for Full-time, Part time and Distance learning students, namely:

- First Session: January – June
- Second Session: July – December

Applications for admission may, however, be made at any time in the year but students must commence their courses on one of the commencing dates specified above, and ensure that they complete all admission requirements including payment of course fees well ahead of the chosen commencing date.

Students are allowed one or two weeks short break after the first session, and about three weeks holidays after the second session. Exact dates are announced as and when necessary.

In addition the College observes all Federal Government approved holidays, although in some cases students may be required to report for special lectures during holidays as part of intensive examination practice. Full time students may be required to attend classes on week-ends when necessary.

### **ATTENDANCE AND COURSE WORK**

The acquisition of knowledge and understanding within the context of further education presupposes that the student as well as the lecturer is actively involved in the learning process. With regard to this, 100 percent attendance and good punctuality are required and students are expected to complete all the home work and reading set by their lecturers. Grading and assessment systems represent an essential factors for the monitoring of students progress and performance which is necessary for personal tutors to be able to advise and guide students on their present and future courses. Absences due to illness must be supported by a medical certificate. Students who fail to make progress in their course work will be asked to withdraw, and their student registration cancelled.

### **STUDENT ASSOCIATIONS**

It is the policy of the College to inculcate into the future professionals the principles of professionalism right from the classroom which will bear positive influence on their personal conduct. To further this objective, the College does not allow the existence of any form of student unionism or irresponsible fun-seeking clubs or the so-called secret societies inside or outside the College. Students found to belong to such organisations will have their student registration cancelled immediately without warning.

There are Moslem and Christian religious groups in the College for the spiritual upliftment of the students. Membership is optional but encouraged.



## **PERSONAL CONDUCT**

All students are expected to show exemplary personal conduct both inside and outside the College premises as professionals in-training. Improper dressing, unruly behaviour to the College academic and administrative staff, fighting, refusal to obey instructions or standing regulations, immoral conduct, examination malpractice and all other forms of indiscipline attract very severe disciplinary action, and in most cases result in outright dismissal from the College. Any property of the College damaged by a student, whether willfully or not, must be repaired or replaced by the student.

## **HOSTEL**

The College does not provide hostel facilities for the students at the present time. This may be introduced in the near future. In the meantime, students who require hostel should make their own arrangements.

## **MATRICULATION AND GRADUATION**

The College holds combined Matriculation and Graduation ceremony usually in the second quarter of each year. Details of the next ceremony will be made available to the students at least two months before the scheduled date. Participation in this ceremony is compulsory for all new students and those who have completed their Professional Examination courses.

Matriculants are awarded Certificate of Student Registration. Graduands are awarded appropriate professional examination pass certificate. Special prizes are also awarded to outstanding students.

## **COLLEGE LIBRARY**

The College's Library is available to students and lecturers for reference and study purposes only. It is a serious offence for any person (lecturers, students, staff etc.) to take the library books out of the Library Hall.

## **MEDICAL MATTERS**

The Government Health Superintendent requires each newly admitted student to present a certificate issued by a qualified Medical Doctor before entry into the class. The College will insist on students complying with this regulation before enrolling them into the classes. First Aid treatment is given by the College free of charge, but students are strongly advised to register with a Doctor and not wait until they are in a state of emergency before doing so.

## **REGISTRATION**

This procedure involves obtaining the Application Form, completing it in full and returning it without delay enclosing the following: two recent passport photographs, copy of receipt for the application/registration fees, copies of your certificates, copy of your Birth Certificate/Age Declaration, and any other enclosures specified. Your application will not be considered unless you have completed the application form in full and requested enclosures are sent.

## **ENROLMENT**

This procedure takes place immediately you receive a letter of admission and involves paying the tuition fees before the course commences. Thereafter, the College will confirm the admission and allocate student registration number which the student must quote in all correspondence with the College.

## **SCHEDULE OF FEES**

Information on the fees payable by the students is issued separately and obtainable at the College Admissions Office. The fees are reviewed annually.

# THE PROFESSIONAL EXAMINATION

## OBJECTIVES

The objectives of the ACIA Professional Examination are to:

- a) Provide for the Institute, together with the practical experience requirements, an adequate basis for assuring society that those admitted to membership are competent to act as Chartered Administrators for entities, whether in manufacturing, commercial or service organizations, in the public or private sectors of the economy.
- b) Enable the Institute to examine whether prospective members have an adequate knowledge, understanding, and mastery of the stated body of knowledge and skills.
- c) Complement the Institute's practical experience requirements.

## STRUCTURE

The new structure comprises the following four components:

1. Four levels of professional examinations, with 6 subject each, namely:
  - 1.1 Fundamentals of Administration (FA)
  - 1.2 Professional Qualifying Examination 1 (PQE1)
  - 1.3 Professional Qualifying Examination 2 (PQE2)
  - 1.4 Professional Practice Examination (PPE)
2. Three streams of professional administration specialisms, from which candidates should choose one, namely:
  - 2.1 Corporate Administration
  - 2.2 Financial Administration
  - 2.3 Public Administration
3. Research Project
4. Mandatory Professional Administration Workshop

## **EXAMINATION SUBJECTS**

1. The examination subjects for **Fundamentals of Administration (FA)** which must be studied by all candidates of all streams, less any exemptions granted, are:
  - 1.1 Business Communication
  - 1.2 Business and Corporate Law
  - 1.3 Business Organisation
  - 1.4 Cost Accounting
  - 1.5 Economics
  - 1.6 Fundamentals of Financial Accounting
  
2. The examination subjects for each of the **Professional Qualifying Examinations 1 and 2**, and the **Professional Practice Examination**, are listed on the **Table of Distribution of Courses** printed on page 12 of this Examination Regulation/syllabus.

Candidates will study only the subjects listed in their chosen professional administration stream, less any exemptions granted.

## **ENTRY REQUIREMENTS**

The basic entry requirement for registration as a student is either a Degree or Higher National Diploma recognised by Federal of Ministry of Education and National Board for Technical Education, respectively.

Candidates having other recognised professional certificates must also meet this basic entry requirement.

## **EXEMPTIONS**

Exemptions from the subjects of Fundamentals of Administration (FA), Professional Qualifying Examination 1 (PQE1) and Professional Qualifying Examination 2 (PQE 2) may be awarded on subject for subject basis at the discretion of the Council to holders of qualifications which indicate sufficient coverage of the Institute's syllabus. There is no exemption from the subjects of Professional Practice Examination (PPE).

## **STUDY PERIOD**

The minimum duration required to complete the whole of the Professional Examination, where no exemptions are awarded, is 64 weekends. However it is possible to complete the examinations in as little as 16 weekends if total exemptions are awarded from the whole of Fundamentals of Administration, Professional Qualifying Examinations 1 and 2, with the outstanding papers passed at one examination session.

## TABLE OF DISTRIBUTION OF COURSES

LEVELS	CORPORATE ADMINISTRATION	FINANCIAL ADMINISTRATION	PUBLIC ADMINISTRATION
PROFESSIONAL QUALIFYING EXAMINATION 1 (PQE 1)	Enterprise Management Financial Accounting Management Accounting Distribution and Logistics Marketing Operations Procurement & Supply Operations	Enterprise Management Financial Accounting Management Accounting Business Finance Principles of Auditing Principles of Banking	Community & Rural Development Constitutional and Administrative Law Principles of Co-operatives Nigerian Government and Politics Social and Economic Development Theories of Administration and Management
PROFESSIONAL QUALIFYING EXAMINATION 2 (PQE 2)	Human Resource Management Marketing Communications Performance Management Production & Inventory Taxation Research Methods	Financial Reporting Pensions Management Performance Management Taxation Research Methods Public Sector Accounting & Finance	Development Administration Local Government Administration & Finance Nigerian Government and Administration Nigerian Public Service Research Methods Public Sector Accounting and Finance
PROFESSIONAL PRACTICE EXAMINATION (PPE)	Corporate Control, Ethics & Governance Strategy Corporate Strategic Administration Strategic Financial Administration Strategic Marketing Administration Strategic Procurement and Supply Chain Administration Strategic Performance Administration	Corporate Control, Ethics & Governance Strategy Corporate Strategic Administration Strategic Financial Administration Strategic Corporate Reporting Corporate Taxation Strategic Performance Administration	Corporate Control, Ethics & Governance Strategy Corporate Strategic Administration Public Enterprises Management Comparative Public Administration International Relations and Foreign Policy Public Policy Making and Analysis

## **EXAMINATION REGULATIONS**

The following regulations regarding the examination of the Institute are in force, and must be strictly adhered to by all registered students of the Institute.

1. The Fundamentals of Administration, Professional Qualifying Examination 1, Professional Qualifying Examination 2, and Professional Practice Examination must be taken separately and strictly in that sequence.
2. Except where exempted, or where referrals are held, all subjects within a level must be taken together at one sitting.
3. All the subjects of a level must be passed before attempting the subjects of the next level.
4. Credits gained successfully in the FA and PQE 1 and 2 Level papers can be retained, to prevent unnecessary re-taking of examinations in these three levels.
5. All the subjects of the Professional Practice level must be passed in a maximum of two consecutive sittings; otherwise all the papers must be retaken.

## **CASE STUDY**

For each paper of Professional Practice Level candidates will be required to apply the knowledge they have gained from the paper and from other papers of the Institute's professional examination to solve problems.

## **EXAMINATION ASSESSMENT**

Each syllabus is assessed by a three-hour paper divided into two sections, namely:

### **Section A: 40 Marks**

A number of compulsory multiple choice and short answer questions covering the entire syllabus.

### **Section B: 60 Marks**

Candidates will be required to answer four questions out of six essay-type questions.

The pass mark of all papers is 50%.

## **PASS CERTIFICATE**

Candidates who have successfully completed all levels of the Professional Examination will receive a letter of notification. The letter of notification should be preserved as no other form of Certificate is issued for the examination.

Completing the Professional Examination does not imply and must not be used to imply that a successful candidate is a member of the Institute, nor must a completed examinee describe himself as a Chartered Administrator or ACIA/MCIA/FCIA unless and until he is so admitted. It is an offence punishable by law for such false claims. Students are most strongly advised to apply for election to membership as soon as they complete the examination and meet the practical experience requirements.

## **PRACTICAL TRAINING**

### **Training Requirements**

To become a Chartered Professional Member of the Institute you must satisfy the Institute's practical training requirements, in addition to passing the professional examination. You will need to:

1. Gain a minimum of three year's supervised, relevant practical experience.
2. Satisfy the minimum competence requirements for membership

Within these requirements, the Institute offers you the maximum possible flexibility, enabling you to match your work experience to the Institute's training requirements in a variety of ways. For example you can:

- a) Obtain the practical experience required for membership either before, during or after completing the examinations (there is no time limit within which this experience should be gained);
- b) Gain the experience in any business sector or combination of sectors (e.g. corporate or public sectors, and/or private practice);
- c) Gain the experience in any size or type of business.

The work experience must, of course, be properly supervised. Your supervisor should review your work and check that you are meeting the practical training requirements.

He or she is also responsible for judging whether you have achieved the elements of competence.

### **Practicing Certificates**

If you wish to work as a Chartered Administrator in Public Practice offering your own services direct to the public, you will be required to be a member of the Institute and hold an appropriate practicing certificate. This requires further training within public practice, after being admitted to membership.

## **DETAILED SYLLABUS**

The detailed syllabus for each subject of the Professional Examination is stated on pages 16 to 32.

## **READING LISTS**

The Syllabus for some of the professional examination subjects is drawn from a combination of courses. As a result there is no single text that adequately covers the whole syllabus. Various titles are therefore recommended in the reading lists from which students should select.



# ACIA PROFESSIONAL QUALIFICATION

## OUTLINE OF SYLLABUS

### FUNDAMENTALS OF ADMINISTRATION (FA)

#### BUSINESS COMMUNICATION

1. The Process of Communication
2. Written Communication
3. Statistical Information
4. Oral Communication
5. Visual Communication
6. Meetings, Discussions and Interviews
7. Public Communication
8. Information Technology for Business Communication

#### BUSINESS AND CORPORATE LAW

1. The Nigerian Legal System
2. Law of Torts
3. Law of Contract
4. Nature and Framework of e-Contracts
5. Law of Employment
6. Law of Commercial Transactions
7. Law of Negotiable Instruments
8. Trust and Estate Administration; Bankruptcy
9. Law of Company Administration and Finance

#### BUSINESS ORGANISATION

- A. **Nature of Business Organisations**
  1. Framework of Business
  2. Types of Business Organisations
  3. Business Organisational Structures
  4. Business and Society
  5. Role of Government in Business
  6. Role of International Organisations
  7. Industrialisation and Development
- B. **Organic Business Functions**
  1. Basic Principles of Management
  2. Business Finance
  3. People in the Organisation
  4. Marketing
  5. Purchasing
  6. Production Processes
  7. Business Risk and Uncertainties

## **COST ACCOUNTING**

1. Cost Accounting
2. Classification of Costs
3. Cost Control
4. Accounting Procedures
5. Storekeeping
6. Classification of Overhead
7. Costing Methods
8. Types of Budget

## **ECONOMICS**

1. Scope of Economics
2. Price Theory
3. Theory of Production
4. Factors Affecting the Location and Regulation of Industries
5. Money and Financial Institutions
6. National Income
7. International Trade
8. Economic Development
9. Public Finance

## **FUNDAMENTALS OF FINANCIAL ACCOUNTING**

1. History of Accounting
2. Roles of Accounting
3. Principles of Double Entry
4. Capital and Revenue Items
5. Original Entry
6. Ledger
7. Trial Ledger
8. Use of Journals
9. Bank Reconciliation Statements
10. Depreciation
11. Accruals and Prepayments
12. Control of Accounting Systems
13. Final Accounts

## PROFESSIONAL QUALIFYING EXAMINATION 1 (PQE 1)

### BUSINESS FINANCE

1. Operation and Management of Corporations
2. Sources and Application of Funds
3. Capital Formation
4. Management of Financial Resources
5. Financial Markets
6. Stock Exchange
7. Financial Analysis and Capital Budgeting
8. Management of Risks and Portfolio

### COMMUNITY AND RURAL DEVELOPMENT

#### A. Community Development

1. Basic Concepts in Community Development
2. The Role of Community Development
3. Principles and Philosophies of Community Development
4. Roles of Community Development Workers
5. Strategies in Community Development
6. Community Development Projects Management and Evaluation

#### B. Rural Development

1. Concept of Rural Development
2. Theories of Rural Development
3. Development of Rural Environment
4. Rural and Urban Sectors
5. Processes of Rural Development
6. Problems of Rural Development

### CONSTITUTIONAL AND ADMINISTRATIVE LAW

#### A. Constitutional Law

1. Meaning and Sources of Constitutional Law
2. Supremacy of Constitution and Sovereignty of Parliament
3. Separation of Powers
4. Rule of Law
5. Fundamental Human Rights in Nigerian Constitution
6. Constitutional Roles of Local Government

## **B. Administrative Law**

1. Concept of Administrative Law
2. Powers of Administration
3. Legislative Powers of Government
4. Judicial and Quasi-Judicial Powers of Government
5. Control over Administrative Powers
6. Administrative Activity
7. Government Bye-Laws

## **DISTRIBUTION AND LOGISTICS**

1. Introduction
2. Moving Goods
3. Managing the Distribution Function
4. Distribution Planning
5. Controlling Inventory in the Distribution Channels
6. Internal Distribution
7. Distribution of Goods Outside and Inside the European Union
8. Environmental Considerations
9. Measuring and Controlling Performance

## **ENTERPRISE MANAGEMENT**

### **A. The Business Organisation**

1. The Purpose and Types of Business Organisation
2. Stakeholders in Business Organisations
3. Political and Legal Factors Affecting Business
4. Macro Economics Factors
5. Micro Economics Factors
6. Technological Factors
7. Environmental Factors
8. Competitive Factors

### **B. Organisational Mangement**

1. The Formal and Informal Business Organisation
2. Business Organisational Structure and Design
3. Organisational Culture in Business
4. Committees in Business Organisations
5. Managerial Skills
6. Organisational Management Strategy
7. Management of Change
8. Governance and Social Responsibility in Business

### **C. Leading and Managing Individuals and Teams**

1. Leadership, Management and Supervision
2. Recruitment and Selection of Employees
3. Individual and Group Behaviour in Business Organisations
4. Team Formation, Development and Management
5. Motivating Individuals and Groups

6. Learning and Training at Work
7. Review and Appraisal of Individual Performance
8. Sources of Conflicts and Techniques for Conflict Resolution and Referral
9. Communicating in Business.

**D. Office Management**

1. Organisation of an Office
2. Location of an Office
3. Physical Condition of an Office
4. Staff Administration
5. Office Procedures
6. Office Machines and Equipment
7. Office Records Management
8. Office Communication

**E. Project Management**

**1. Project Management**

- 1.1 Nature of Project Management
- 1.2 The Project Manager
- 1.3 Identifying Projects
- 1.4 PRINCE 2
- 1.5 Projects and Organisational Structure

**2. Project Lifecycle and Planning**

- 2.1 The Project Lifecycle
- 2.2 Managing Project Risk
- 2.3 Roles and Management of Project Stakeholders

**3. Project Implementation**

- 3.1 Management Tools and Techniques
- 3.2 Project Management Software
- 3.3 Documentation and Reports
- 3.4 The Project Team
- 3.5 Compare and Contrast Project Control Systems

**4. Project Conclusion**

- 4.1 Post-Completion Audit
- 4.2 Project Troubleshooting
- 4.3 Projects and Continuous Improvement

**FINANCIAL ACCOUNTING**

1. The Context and Purpose of Financial Reporting
2. The Qualitative Characteristics of Financial Information
3. The Use of Double-Entry and Accounting Systems
4. Recording Transactions and Events
5. Preparing a Trial Balance
6. Preparing Basic Financial Statements
7. Preparing Simple Consolidated Financial Statements

8. Interpretation of Financial Statements
9. Control of Accounting System

### **MANAGEMENT ACCOUNTING**

1. The Nature, Source and Purpose of Management Information
2. Cost Accounting Techniques
3. Budgeting
4. Standard Costing
5. Performance Measurement

### **MARKETING OPERATIONS**

1. Evolution of Marketing
2. Marketing Environment
3. Organisational Structures
4. Marketing Mix
5. Role of Marketing
6. Pricing Methods
7. Promotional Activities
8. Channels of Distribution
9. Marketing Practice
10. Marketing Research
11. Market Segmentation
12. Marketing Planning
13. Marketing Communication
14. International Marketing
15. Control of Marketing Activities

### **NIGERIAN GOVERNMENT AND POLITICS**

1. Difference Between Politics and Governance
2. Nigeria Before Contact with Western Europe
3. Governance and Administration of Nigeria During the Colonial Era
4. Pathway to Nigeria's Independence
5. Governance of Nigeria in the First Republic (1960 – 1966)
6. Political Crises in the Nigerian Polity
7. Emergence of Military Intervention in Nigerian Politics
8. Appraisal of Military Governments in Nigeria (1966 – 1979)
9. Nigerian Civil War 1967 – 1970
10. Governance and Politics in the Second Republic (1979 – 1984)
11. Governance and Politics in Nigeria After the Second Republic

### **PRINCIPLES OF AUDITING**

1. Auditing Philosophy
2. Rights, Duties and Responsibilities of Auditors

3. Code of Professional Ethics
4. Auditors Liabilities
5. Appointment and Removal of Auditors
6. Internal Audit Functions and Internal Control
7. Audit Tests and Sampling Techniques
8. Audit Reports and Opinions
9. Fraud
10. Electronic Data Processing Audits
11. Statutory and Internal Audit
12. Balance Sheet Audit
13. Verification and Valuation of Assets

### **PRINCIPLES OF BANKING**

1. Concepts of Money
2. Structure of Banking Institutions
3. Commercial Banking
4. Bank Service and Methods of Payments
5. Non-Bank Finance Intermediaries
6. Central Bank Management and Functions
7. Fiscal and Monetary Policies
8. The Development of Banking Institutions
9. International Banking Institutions
10. Inflation
11. Banking System and Financial Institutions
12. National Income
13. GNP
14. Equilibrium and Multiplier Determination
15. Income
16. International Trade
17. Balance of Payments
18. Economic Growth and Development

### **PRINCIPLES OF CO-OPERATIVES**

1. Definition of Co-operatives
2. Nature of Co-operatives
3. The Co-operatives and Forms of Business
4. Types of Co-operatives
5. Functions of Selected Co-operatives
6. Sources of Finance
7. Management of Co-operatives
8. History of Co-operatives in Nigeria
9. Spread of Different Co-operatives
10. Government and Co-operatives in Third World
11. Co-operative Movement as Development Strategy
12. Skill for Running Co-operatives

## **PROCUREMENT AND SUPPLY OPERATIONS**

1. Procurement Function
2. Origin of Needs
3. Characteristics of Procurement
4. Procurement Activities
5. Import and Export
6. Documentations in Procurement
7. Use of Procurement Manual
8. Organisation of Procurement Department
9. Buying Methods
10. Procurement Technique
11. Types of Orders
12. Types of Contracts
13. Building/Tendering and Administrative Procedures
14. Method of Negotiation
15. Expediting

## **SOCIAL AND ECONOMIC DEVELOPMENT**

1. Nature and Role of National Development Plans
2. Industrial Development
3. Issues in Population Growth
4. Social Services Sector Policies
5. Some Major Institutions and Economic Development
6. Local Government in Social Economic Policy Formulation
7. Revenue Allocation

## **THEORIES OF ADMINISTRATION AND MANAGEMENT**

1. Functions and Impact of Theory in Public Administration
2. General Administrative Theory
3. Decision-Making Models
4. Problems Involved in Decision-Making
5. Motivation Theories
6. Leadership Theories
7. Communication



## PROFESSIONAL QUALIFYING EXAMINATION 2 (PQE 2)

### DEVELOPMENT ADMINISTRATION

1. The Meaning of Development and Development Administration
2. Theories of Development
3. Process of Project Design and Implementation
4. Strategies for Development Administration
5. Problems of Development Administration
6. Factors and Problems of Under-Development
7. Importance of Development Plans in National Development
8. International Measures for Economic Development in Nigeria

### FINANCIAL REPORTING

1. The Conceptual and Regulatory Framework for Financial Reporting
2. Accounting for Transactions in Financial Statements
3. Analysing and Interpreting Financial Statements
4. Preparation of Financial Statements

### HUMAN RESOURCE MANAGEMENT

1. The Nature of Personnel Administration
2. Manpower Planning
3. Recruitment and Selection
4. Employee Training and Development
5. Remuneration Systems
6. Employment Services and Administration
7. Personnel Records
8. Conceptual Framework of Industrial Relations
9. Trade Unions
10. Employee Associations
11. Regulatory Role of Government in Labour Issues
12. Employee's Rights and Obligations
13. Causes of Industrial Conflict
14. Mechanisms of Conflict Resolution
15. Aspects of Labour Economics

### LOCAL GOVERNMENT ADMINISTRATION AND FINANCE

- A. **Local Government Administration**
1. Basic Concept of Local Government Administration
  2. Role of Local Government in Community Development
  3. Functions of Local Government
  4. Historical Development of Local Government in Nigeria
  5. Role of Traditional Rulers in Local Government Administration
  6. Comparative Local Government Administration

- B. Local Government Finance**
1. Structure of Local Government Finances
  2. Duties of Treasurer
  3. Responsibilities of Supervisory Councillor of Finance
  4. Duties and Responsibilities of Cabinet and Finance and General Purposes Committee (FGPC).
  5. Preparation of Estimates
  6. Procurement of Receipts
  7. Duties and Responsibilities of Revenue Collectors
  8. Internal and External Control of Local Government Finance
  9. Storekeeping and Maintenance of Store Items
  10. Investment and Renewal Funds

### **MARKETING COMMUNICATIONS**

1. Promotional Perspectives and Organisation
2. Theories and Models of Promotion
3. Promotional Techniques
4. Integration, Implementation and Evaluation
5. Current and Future Issues
6. Overview of Marketing Communications Strategy
7. Developing Theoretical Understanding of Marketing Communications
8. Managing the Marketing Communications Process
9. Successful Marketing Communications Strategies
10. International Marketing Communications
11. Wider Issues of Marketing Communications

### **NIGERIAN GOVERNMENT AND ADMINISTRATION**

- A. Intergovernmental Relations**
1. Concepts and Models of Intergovernmental Relations (I.G.R)
  2. Structure and Patterns of Intergovernmental Relations
  3. Operation of Intergovernmental Relations in a Federation
  4. Management of Conflicts in Nigeria
  5. Role of NGO's in Intergovernmental Relations
  6. Fiscal Operations in Intergovernmental Relations
- B. Nature of Nigerian Government and Administration**
1. Meaning of Public Administration
  2. History and Development of Public Administration
  3. Machinery of Government
  4. Relationship Among Arms of Government
  5. Role of Military to Nigerian Government
  6. Problems Mitigating Against Public Service Efficiency

## **NIGERIAN PUBLIC SERVICE**

- A. **Public Service Rules and Regulations**
  - 1. Civil Service and Public Service
  - 2. Historical Development of the Public Service
  - 3. Organisation of the Public Service
  - 4. Principles Guiding Operation of Public Service
  - 5. Control of Civil Service
  - 6. Rules Governing Service
  - 7. Types of Leave
  - 8. Types of Appointment in the Public Service
  - 9. Civil Service Reforms in Nigeria
  - 10. Gratuity and Pension Rules
  - 11. Disciplinary Procedures in Service
  - 12. Problems of Public Service in Nigeria
  - 13. The Role of the Civil Service Union
  - 14. Prospects in the Public Service
- B. **Public Personnel Management**
  - 1. Institutional Framework for Management of Personnel
  - 2. Manpower Planning and Budgeting in Public Service
  - 3. Recruitment, Selection and Placement of staff in the Service
  - 4. Staff Training and Development in the Service
  - 5. Performance Appraisal in the Service
  - 6. Award Schemes in the Service

## **PENSIONS ADMINISTRATION**

- 1. Development of Benefit Schemes
- 2. Retirement and Related Benefits Provisions
- 3. Group Life and Pension Scheme
- 4. Underwriting Considerations, Rules and Conditions Relating to Group Scheme
- 5. Procedures for Installation, Documentation and Amendment of Pension Scheme
- 6. Features of General Annuity and Retirement Annuities
- 7. Principles Involved in Communicating with Employees and Trade Unions on Employee Benefit Matters
- 8. Administration of Pension Scheme and Nature of Records Required for Servicing
- 9. Amendment and Reconstruction of Pension Scheme
- 10. State's Flat-rate Earnings-Related Pension Schemes
- 11. Civil Service and Other Statutory Scheme
- 12. Application of Data Processing in the Administration of Pension Scheme
- 13. Various Documents Required for Pension Scheme

## **PERFORMANCE MANAGEMENT**

- 1. Information, Technologies and Systems for Organisational Performance
- 2. Specialist Cost and Management Accounting Techniques
- 3. Decision-Making Techniques
- 4. Budgeting and Control
- 5. Performance Measurement and Control

## **PRODUCTION AND INVENTORY**

- A. **Production**
  - 1. Introduction
  - 2. Management of Products/Services
  - 3. Management of Facilities
  - 4. Management of Processes
  - 5. Management of Programmes
  - 6. Evolving Technologies and Approaches
- B. **Stores and Inventory**
  - 1. Determination of Stockholding Policy
  - 2. Control of the Stock Range
  - 3. Control of Stock Levels
  - 4. Information Systems
  - 5. Physical Management of Stock
  - 6. Management Aspects
  - 7. Relevant Techniques

## **PUBLIC SECTOR ACCOUNTING AND FINANCE**

- A. **Public Sector Accounting**
  - 1. Legal Basis of Government Accounting
  - 2. Powers and Duties of the Commissioner/Auditor General
  - 3. Federation Account
  - 4. Fund Accounting
  - 5. Sources of Government Funds
- B. **Public Financial Management**
  - 1. Scope of Financial Management
  - 2. Sources of Government Revenue
  - 3. Budgeting
  - 4. Auditing
  - 5. Government Accounts
  - 6. Financial Planning and Decisions

## **RESEARCH METHODS**

- A. **Research Techniques**
  - 1. Meaning and Scope of Library
  - 2. Use of Library
  - 3. Research Design
  - 4. Principles of Probability
  - 5. Measures of Tendency and Dispersion
  - 6. Research Methodology
  - 7. Data Collection
  - 8. Handling Data

- B. **Project Writing**
- 1. The Project Writing Objective
- 2. Regulation for Selecting Topic
- 3. Requirement that the Project must be live
- 4. Literature Review
- 5. Presentation of the Project
- 6. Length of Project
- 7. Submission and Assessment
- 8. Project Interview

## **TAXATION**

- 1. General Principles of Taxation
- 2. Income Tax Regulators and the Administrative Organisation
- 3. Issues of Residency
- 4. Personal Reliefs and Allowances
- 5. Sources of Income and Exemptions
- 6. Adjusted Income and Deductible Expenses
- 7. Basis of Assessment
- 8. Commencement and Cessation of Provisions
- 9. Effects of Changes in Accounting Dates
- 10. Capital Allowances
- 11. Relief for Losses
- 12. Computation for Tax Liabilities
- 13. Taxation of Specialised Companies
- 14. Value Added Tax Determination Assessment and Administration
- 15. Education Tax Provisions

## **PROFESSIONAL PRACTICE EXAMINATION (PPE)**

### **COMPARATIVE PUBLIC ADMINISTRATION**

1. Framework for Comparative Analysis of Administrative Processes
2. Administrative Principles in Countries of Different Ideologies
3. Differences in Administration in Nations
4. Representative Government in Four Countries
5. Evaluation of Different Systems of Administration

### **CORPORATE CONTROL, ETHICS AND GOVERNANCE STRATEGY**

1. Internal Control and Review
2. Identification and Assessing Risk
3. Controlling Risk
4. Professional Values, Ethics and Social Responsibility
5. Governance and Responsibility

### **CORPORATE STRATEGIC ADMINISTRATION**

1. Strategic Position
2. Strategic Choices
3. Strategic Action
4. Business and Process Change
5. Information Technology
6. Financial Analysis

### **CORPORATE TAXATION**

1. Company Income Tax
2. Company Income Tax Laws
3. Capital Allowance
4. Income Tax Act Relating to Special Companies
5. Income Tax Act Relating to Industrial Development Act
6. Procedures for Payment of Taxes
7. Petroleum Profit Tax
8. Capital Gains Tax
9. Capital Transfer Tax

## **INTERNATIONAL RELATIONS AND FOREIGN POLICY**

1. Definition of International Relations
2. Balance of Power Theory
3. The International Economic Order
4. International Organisations
5. African International Organisations
6. Southern African Liberation
7. Nigerian Foreign Policy

## **PUBLIC ENTERPRISES MANAGEMENT**

1. Concept of Public Enterprises
2. Categories of Public Enterprises
3. Role of Public Enterprises in National Growth
4. Organisation, Management and Control of Public Enterprises
5. Financial, Commercial and Personnel Components of Public Enterprises
6. Problems of Public Enterprises in Nigeria
7. Commercialisation and Privatisation of Public Enterprises

## **PUBLIC POLICY MAKING AND ANALYSIS**

1. Analysis and Techniques of Public Policy
2. Models and Theories of Policy Making and Analysis
3. Formulation of Public Policy
4. Determination of Appropriate Strategy
5. Implementation of Policies
6. Project Evaluation

## **STRATEGIC CORPORATE REPORTING**

1. Fundamental Ethical and Professional Principles
2. The Financial Reporting Framework
3. Reporting the Financial Performance of a Range of Entities
4. Financial Statements of Groups of Entities
5. Interpret Financial Statements for Different Stakeholders
6. The Impact of Changes and Potential Changes in Accounting Regulation

## STRATEGIC FINANCIAL ADMINISTRATION

1. Financial Management Function
2. Financial Management Environment
3. Working Capital Management
4. Investment Appraisal
5. Business Finance
6. Business Valuations
7. Acquisitions and Mergers
8. Corporate Reconstruction and Reorganisation
9. Treasury and Risk Management
10. Emerging Issues in Finance and Financial Management

## STRATEGIC MARKETING ADMINISTRATION

- A. **International Marketing**
  1. Identifying and Analysing Opportunities in the International Trading Environment
  2. The Development of International Marketing Strategy
  3. Implementing International Marketing Strategy
- B. **Marketing Planning and Control**
  1. Introduction to Planning and Control: The Management Process
  2. Strategic, Financial and Marketing Analysis
  3. Strategic Direction and Strategy Formulation
  4. Strategic Choice and Evaluation
  5. Strategic Implementation and Control
- C. **Marketing Analysis and Decision**
  1. The Marketing Audit/Situation Analysis
  2. Company Mission and Corporate Setting: Marketing Organisation
  3. Marketing Planning and Control Decisions
  4. Marketing Research Decisions

## STRATEGIC PERFORMANCE ADMINISTRATION

1. Strategic Planning and Control
2. Impact of Risk and Uncertainty on Organisational Performance
3. Performance Management Information Systems and Developments in Technology
4. Strategic Performance Measurement
5. Performance Evaluation and Corporate Failure



## **STRATEGIC PROCUREMENT AND SUPPLY CHAIN ADMINISTRATION**

- A. **International Procurement**
  - 1. Commercial Considerations
  - 2. Procedures
  - 3. Documentation
  - 4. Factors Affecting International Trade
  - 5. Associations and Institutions Concerned with International Trading: Purposes and Procedures
  - 6. Commercial Organisations: Their Purpose and Procedures
  - 7. Quasi-Governmental and Governmental Organisations: Their Roles and Effect
  - 8. Global Sourcing
- B. **Strategy**
  - 1. Strategic Supply Chain Management
  - 2. Supply Organisation and Structures
- C. **Tactics and Operations**
  - 1. Specifying and Managing Quality
  - 2. Sourcing and the Management and Development of Suppliers
  - 3. Matching Supply with Demand
  - 4. Capital Buying
  - 5. Buying from Overseas
  - 6. Commodity Buying
  - 7. Transporting Goods
  - 8. Information System
  - 9. Negotiation