

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS



### **ABOUT BALLSBRIDGE UNIVERSITY**

Education is a catalyst for socioeconomic development, industrial growth and instrument for empowering the poor, the weak and voiceless. Education enhances group solidarity. With an objective of socioeconomic development, the Ballsbridge University initiated a movement in 1958 to educate the ethnic minority around the world. In 1972 it was known as IOFM and recognized by civil societies as a philanthropic organization to educate the poor and voiceless. During 1999 the name was changed to Interheal and was recognized by UN civil society. The University got its present name “Ballsbridge University” when it was

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

incorporated by education charter in Dominica and exempted from TAX. Today, Ballsbridge University is a leading open international academic centre. Ballsbridge University is a self-governed community of scholars. The University comprises of affiliated Colleges and Departments, Faculties, Schools and Professional Institutions.

### **THE UNIVERSITY'S MISSION AND CORE VALUES**

The University is committed to achieve excellence in education for the professions and to maintaining international leadership in flexible, executive and distance education. The University stresses on promoting lifelong quality learning.

#### **Mission**

The mission of the Ballsbridge University is to contribute to society through the pursuit of higher and professional education, learning, and research at the highest international levels of excellence.

#### **Core values**

The University's core values are as follows:

- Freedom of thought and expression
  
- Freedom from discrimination
  
- Freedom of education at the highest level of excellence

#### **Education**

- The encouragement of a questioning spirit and human ability

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

- An extensive range of academic and professional subjects in all major subject groups
- Quality and depth of provision across all subjects
- The close interrelationship between teaching, scholarship, and research
- Strong support for individual researchers as well as research groups in Ballsbridge University
- Blended and online learning as central to most courses
- Education which enhances the ability of students to learn throughout life (lifelong learning)

## **THE UNIVERSITY'S RELATIONSHIP WITH SOCIETY**

- The widest possible student access to the University all over the world
- The contribution which the University can make to society through the pursuit, dissemination, and application of knowledge and ability
- The place of the University within the broader academic and local community

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

- Opportunities for innovative partnerships with business, charitable foundations, and healthcare
- Concern for sustainability and the relationship with the environment where Ballsbridge University deals with
- Provision of free scholarship, education to countries like Malawi, Rwanda, Burundi, Congo and others.

### **STRUCTURE OF THE BALLSBRIDGE UNIVERSITY**

Ballsbridge University is an independent and self-governing institution, consisting of the central University and the Colleges and professional institutions.

#### **President/Vice-Chancellor**

The Vice-Chancellor holds office for up to seven years and is the senior officer of the University.

#### **Pro-Vice-Chancellors**

Pro-Vice-Chancellors have specific responsibility for Development and External Affairs; Education, Academic Services and University; Personnel and Equality; Planning and Resources; and Research.

#### **Chancellor**

The Chancellor is usually an eminent public figure elected for life and serves as the titular head of the University, presiding over all major ceremonies.

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

### **University Council and Governing Body**

The Council of the University is responsible for the academic policy and strategic direction of the University; it operates through five major committees:

- 1) Education
- 2) General Purposes
- 3) Personnel
- 4) Planning and Resource Allocation; and
- 5) Research.

### **Registrar**

Register is responsible for all academic documentations.

### **Head of Departments**

All the Department of the university is led by a faculty member not below the rank of professor.

### **COURSES OFFERED BY UNIVERSITY**

Ballsbridge University has good quality professors and experienced academic personalities who are experts in their chosen fields and ready to mentor and equip students to fulfil their career ambitions. Ballsbridge University has a galaxy of Academia, Researchers and Practitioners from various countries. Students are encouraged to identify their own research

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

problem and find answers during their course work as an assignment. Our experienced professors guide the student to publish research papers in various reputed journals.

To get the degree each separate module is required to be passed. The university offers:

- 1) Bachelors (IT, Computer Science, Management)
- 2) Masters (IT, Computer Science, Management)
- 3) Post Graduate (MBA)
- 4) Research degrees ( DBA, PhD, DSc)
- 5) Professional diplomas from the institute of chartered professionals.

A Graduate Diploma is around 3 years of study and Masters 2 to 3 years.

The duration of the PhD program is 3 to 8 years or 6 to 16 semesters

The university stresses very much on quality and an advocate of quality higher education. A peer review board known as board of quality standard will reviews the assignment and your work before the qualification are granted to ensure that the quality of the assessment are up to international education standards.

**NON-DISCRIMINATION POLICY:**

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

Ballsbridge University provides its services and/or products to all individuals without regard to race, colour, creed, disability, gender, or sexual orientation.

### **BALLSBRIDGE UNIVERSITY'S ACCREDITATIONS**

Ballsbridge University is an Autonomous awarding organization chartered by the commonwealth of Dominica. The university is licensed under SRO 65 of 1996 with registration number 16184. The university is an international institution operating as transnational education provider. The activities of transnational educational provider are regulated by the DRC Dominica registrar not the ministry of education which regulate solely domestic institutions. Dominica is a country with its own educational system. BU is also a recognized member of chartered quality institute and it is in compliance with all the company membership code of quality practice. This is a strong demonstration of BU to quality assurance and good practice.

The University is a degree granting power and a chartered institution which is responsible for its own quality assurance scheme. We have introduced the ISO9001:2008 quality management system for quality assurance and its regulated by the board of quality standards. The university is Certified and in compliance to the ISO9001:2008. We respects the academic autonomy, identity and integrity of the Ballsbridge University programmes and the QA department (BQS) applies standards or criteria that have been subject to reasonable consultation with stakeholders in all matters of quality assurance and the aims is to contribute to both quality improvement and accountability of the institution. The curriculum of Ballsbridge University is accredited by the institute of management specialist UK for membership grades. Our qualification is also accepted by other chartered bodies in the UK for membership. BU curriculum is also accredited at the BQF/QCF Level 4,5,6,7,8.

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

Student from countries outside of the Republic of Dominica should understand that Ballsbridge University is a foreign institution, thus its qualification must be evaluated by evaluating agencies to an equivalent standard of a regional accredited qualifications. The university is an accredited affiliate to California university FCE commissioned by some accredited university in USA to do evaluation of curriculum and program of these institutions. BU curriculum is also evaluated by California state university Fresno institute of foreign qualification evaluation. The university is internationally accredited by IAO for education competence. The university do not grant credit for experience but could be used in conjunction with other previous educational diplomas from the candidate for an admission to a recognized Ballsbridge university programme.

Ballsbridge University is a quality educational institution and we take quality very serious. We follow all methods of traditional education but the deliveries of our courses are blended (including online and personal supervisor). We do not accept credits from non approved /unaccredited schools. The university is registered with great pride to provide affordable recognized education to people who wants promotion, which are not privilege to attend traditional school due to high fees, who wants to upgrade skill for professional membership grades.

Ballsbridge University is a chartered and bona fide autonomous awarding Institution duly registered in Dominica - a United Nations Member State - as a Higher Education Institution (HEI) with Reg. No. 16184 and a Certificate of Good Standing as per the COMMONWEALTH OF DOMINICA STATUTORY RULES AND ORDERS (SRO) NO. 65 OF 1996. BU is legitimate and self regulating organization duly registered and legally empowered to function under the statutory laws of commonwealth of Dominica. BU is



## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

accredited by both academic and professional bodies which provide the reassurance of a credible, academic, industry recognized qualifications.

Postgraduate (graduate) study at Ballsbridge University is divided into taught courses and research degrees. Taught courses involve structured, taught elements of the degree course and your marks are based on coursework, assignments, written work, projects, presentations and reports. Taught course awards include master's degrees ( MSc and MBA,) and professional courses. They typically require four semesters of study for fulltime and six semesters for part time. Research degrees are based on critically investigating and evaluating approved topics and presenting and defending a substantial thesis (written paper). Research degree awards can either be a Master of Philosophy (MPhil), usually requiring two years of study, or Doctor of Philosophy (PhD), usually requiring three to eight years of study.

This list includes institutions from the 5 different options to obtain the Board of Quality Standards (BQS) accredited membership:

**BQF Accredited member** - Institutions accredited to Ballsbridge qualification framework.

**BQS recognized agencies**- institution recognized by BQS recognized agencies.

**UNESCO IAU members** - Members are eligible to join as accredited members and only observe the quality code of conduct.

**Professional Body**- Approved institution from a recognized professional body would be eligible to an accredited Member.

**Corporate membership** - BQS approved corporate body would be eligible to participate as a recognized member.

The institutions listed below are recognized by BQS agency partners and the institutions were reviewed by the quality assurance committee meeting the standards of ISO 9001:2008, BQS

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

code of Practice and they are recognized as accredited members. Some of the institutions membership dues were waived off. Accreditation is a peer review process. Accredited institution is evaluated as a whole entity and not in every each specific programme.

### **POSTGRADUATE SCHOOL**

#### ***A. MBA and MSc***

##### **1. General Admission Requirements**

- I. At least grade C passes in five subjects including English Language, Mathematics and other three relevant subjects at one sitting in GCSE or a minimum score of BBB in Cambridge A levels or any equivalent qualification.
- II. A Bachelor of Science degree in relevant discipline from any University accredited/recognized by both academic and professional bodies of the Republic of Dominica (or local accreditation body of that country) with at least Second Class Lower Division or a postgraduate diploma at upper credit level in relevant area from any University accredited/recognized by both academic and professional bodies of the Republic of Dominica (or local accreditation body of that country).
- III. Candidates applying for MBA programme must have minimum of one year managerial/administrative experience.
- IV. All candidates must have attained a satisfactory level of performance in the university's admission test and interview.

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

- V. All candidates must have demonstrated adequate intellectual capacity, professionalism, maturity and effective decision – making and problem solving potentials during the university’s admission test and interview.
- VI. Candidates with Postgraduate Diploma from a recognized university and who have passed with a minimum of Upper Credit may also be considered for admission provided the university’s matriculation requirements are satisfied.
- VII. Candidates with good quantitative background will have added advantage.

### **2. Expected Duration of the Programmes**

- I. Full-time: A Minimum of four (4) semesters and a maximum of six (6) semesters
- II. Part-time: A minimum of six (6) semesters and a maximum of ten (10) semesters.

### **3. Requirements for Graduation**

*The total credits required for graduation is 36 credits units for MBAs as approved by the BQS*

#### **a. MBA in General Management**

Courses are in module formats and all modules would need to be passed separately to achieve the qualification. Being the key to effective management, these core courses focus upon building skills in technology management and innovation. The business foundation courses will also assist students to understand the overall context of business and management.

#### **i. Core Courses**

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

Course Code	Course Name	Credit Units
MBA 801	Technology Management & Innovation	3
MBA 802	Management Accounting	3
MBA 803	Financial Management	3
MBA 804	Marketing Management	3
MBA 805	Economic Analysis	3
MBA 806	Operations Management	3
MBA 807	Human Resource Management	3
MBA 808	Leadership and Organizational Behaviour	3
MBA 809	Entrepreneurship	3
MBA 810	Research Methods	3
<b>Total</b>		<b>30</b>

### **ii. Elective Courses** (credit value: 3 credits)

These courses will allow students to broaden their knowledge in specific business areas by cultivating critical business competencies. This includes subjects required by BBS in order to broaden knowledge on development and global issues. Students are required to select only three electives. They are:

Course Code	Course Name
MBA 811	Advanced Corporate Finance
MBA 812	Advanced Real Estate Investment and Analysis
MBA 813	Competitive Strategy
MBA 814	Consumer Behaviour
MBA 815	Entrepreneurship and Venture Initiation

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

MBA 816	Fixed Income Securities
MBA 817	Health Care Field Application Project
MBA 818	Information: Industry Structure and Competitive Strategy
MBA 819	Innovation, Change, and Entrepreneurship
MBA 820	International Development Strategy
MBA 821	Negotiation and Dispute Resolution
MBA822	The Political Economy of the Public Sector
MBA 823	Political Environment of the Multinational Firm
MBA 824	Private Equity in Emerging Markets
MBA 825	Privatization: International Perspective
MBA 826	Probability Modelling in Marketing
MBA 827	Seminar in Leadership: Power, Influence, and Transformational Leadership
MBA 828	Speculative Markets
MBA 829	Urban Fiscal Policy
MBA 830	Urban Real Estate Economics
MBA 831	Venture Capital and Private Equity Finance

### **iii. Thesis** (credit value: 6 credits)

The objective of this Dissertation is to provide a realistic environment for the student to synthesize materials drawn from different modules and to apply this within a relevant dissertation project that has real business value. The project should reflect the target of the performance and will pass through a number of stages for approval. This course is intended to offer a framework for managing a research project, including presentation and guidelines on project research methods.

#### **b. MBA Strategic management**

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

The MBA in Strategic Management is a professional qualification for those who are senior managers or who wish to move into senior management positions. It provides the knowledge and understanding in Strategic Management in that it develops the skills of practising managers. This course emphasises the practical aspects of a manager's development, encouraging critical, clear and innovative thinking about 'good' and 'best' practice. The teaching styles and assessment methods require students to engage as an active participant in improving and developing their distinctive management skills, knowledge and behaviour.

### **i. Courses**

A wide variety of teaching and learning strategies are employed to ensure that students not only acquire knowledge but are also presented with opportunities to develop and apply higher level skills of analysis and critical evaluation.

Course Code	Course Name	Credit Units
MBA 821	Advanced Professional Development	3
MBA 822	Managing Change in Organization	3
MBA 823	Managing Financial Principles and Techniques	3
MBA 824	Human Resources Planning and Development	3
MBA 825	Leadership	3
MBA 826	Strategic Marketing Management	3
MBA 827	Quality and Systems Management	3
MBA 828	Accounting	3
MBA 829	Management Research – Project & Presentation	3
MBA 830	Management Research Methods	3
MBA 850	Thesis	6
<b>Total</b>		<b>36</b>

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

A variety of methods are used, including assignments and a final project based in your own organisation. Additionally there will be presentations, examinations, reflective reports, and simulations.

### ii. Opportunities

MBA strategic Management is a recognised qualification in its own right. Learners can also gain membership of the Institute of Leadership and Management. MBA holders are eligible for entrance into DBA programmes

**Awarding Body:** Ballsbridge Business school in association with the University of Ballsbridge.

## MSC COURSES

### a. MSc Accounting

#### Semester I

Course Code	Course Name	Credit Units
BACC 801	Accounting Theory	3
BACC 802	Corporate Finance	3
BACC 803	Auditing Theory	3
BACC 804	Management Accounting/ Performance Theory	3
BACC 805	International Accounting	3
BACC 806	Management Information System	3
BACC 807	Taxation Theory and Fiscal Policy	3
BACC 808	Research Methodology	3
<b>Total</b>		<b>24</b>

#### Semester II

Course Code	Course Name	Credit Units
BACC 810	Public Sector Accounting	3
BACC 811	Public Finance	3
BACC 812	Management Theory and Practice	3

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

BACC 813	Investment Analysis	3
BACC 814	Business Policy and Strategic Management	3
BACC 815	Business Analysis	3
BACC 816	Management of Financial Institutions	3
<b>Total</b>		<b>21</b>

### Semester III

Course Code	Course Name	Credit Units
BACC 816	Economic Theory	3
BACC 817	Theories and Practices of Entrepreneurship	3
<b>Electives</b>		
BACC 818	Oil and Gas Accounting	3
BACC 819	Forensic Accounting	3
BACC 820	International Business Finance	3
BACC 821	Environmental Accounting	3
<b>Total</b>		<b>18</b>

### Semester IV

Course Code	Course Name	Credit Units
BACC 822	MSc Seminar 1 & 2	3
BACC 850	Thesis	6
<b>Total</b>		<b>9</b>

## DESCRIPTION OF COURSES

### Accounting Theory

A review of basic accounting procedures, including the rationale of financial accounting and the economic foundations of accounting generally. Elements of the history of accounting.



## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

Working papers and the interpretations of financial statements, including the analysis of working capital and statements of the sources and application of funds and cash flows. Generally accepted accounting principles and net income concepts, including the valuation of stock and work-in-progress. The theory and techniques relating to balance sheet categories including cash, debtors, stock, investments, tangible and intangible fixed assets, liabilities and reserves, elements of the impact of price-level changes on financial statements.

### **Corporate Finance**

Theory and measurement of business income; finance and growth-investment selection, business valuation; financial planning and budgeting capital structure-sources, gearing, cost; financial criteria; new issue market and role of institutions; principles and law; international comparisons.

### **Auditing Theory**

Advanced principles in external and internal auditing, practices and techniques; principles and practices of internal control: the auditor's report audit programme, auditing standards, professional ethics.

### **Management Accounting/ Performance Theory**

Nature, scope and purpose of costing. Theory of costing, elements of costing, material, labour and over-head (in outline only); cost allocation, apportionment; methods of costing. Marginal costing, costing ascertainment cost/profit/volume analysis break even analysis. Standard costing, profit contribution, mix and yield variances; interpretation of variances and their relationships.

### **Management Accounting Theory**

Introductory matrix Algeria, linear programming and quadratic programming. Cost system, standards and control; input-output analysis, mathematical analysis of variances. Break-even analysis; cost-voluming-profit analysis, sensitivity analysis, Algol programming. Planning and budgeting; integrated forecasting and operating systems, planning and control of large-scale projects. Employee motivation and accounting. Divisional performance and transfer pricing.

### **International Accounting**

The course is designed for students interested in accounting and financial control of international operations. It involves preparation, transition and analysis of financial statements for companies that have branches of foreign multinational companies

### **Management Information System (MIS)**

This course is designed to expose students to the practical application of computers to management information processing. The course provides the steps followed in the utilization of electronic data processing (EDP) system in producing financial and management information, in feasibility studies, system analysis, system design and system implementation for computerized accounting system. Among other things, the course will examine the following issues: Elements of computing mechanical and electronic, types of computers and their applications, computer programming using either COBOL or FORTRAN, data processing manual and mechanized systems, system analysis and design, evaluation and administration of MIS with emphases on computer based systems, meaning of information technology and its application in business finance and management.

### **Taxation Theory and Fiscal Policy**

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

The principles, practice and theory of the Nigerian system of income tax, surtax, corporation tax and capital gains tax. Computation and assessments in relation to individuals, partnerships and limited companies. Procedures and practice relative to claims and appeals. Nigerian taxation in relation to foreign taxation.

### **Research methodology**

Introduction – The domain of scientific research. Research design and strategy sampling. Activities of research department – model construction. Data-collecting strategies. The questionnaire. The interview motivation research. Measurement and analysis of data. Report writing. Research in Nigeria. Ethics in management. Business and social responsibility. Research presentations. Guest lectures.

### **Public Sector Accounting**

Basic accounting for non-profit organization; basic characteristics of government accounting; structure of governmental accounting in Nigeria; the treasury; audit department; consolidated revenue fund, capital and development fund; planning, programming and budgeting system (PPBS)

### **Public Finance**

The nature and scope of public finance; comparative models of financial management; profit maximization, welfare maximization, value for money and accountability models. Objectives and functions of the government. Organization of government for financial management; the functions and responsibilities of the Chief Executive and Accounting Officer, the Accountant General, the Revenue Collector, the Board of Survey, the Board of Inquiry, the Treasury Cash Officer/Sub-Accountant, the Store Officer, etc. Financial and supplies; principles of sharing revenue among the tiers of government in a federal system – the Nigerian experiences; sources of revenue and their relative importance, the politics of revenue allocation in Nigeria. The allocated and unallocated stores; the rationale for one establishment of allocated stores. The Nigerian public debt and its management. Funded and unfunded methods of debt payments and provision for debt repayment.

### **Management Theory and Practice**

Conventional and modern conceptions of management, Definition and dynamics of management theory; levels and feature of theory in management. Applications and relevance of theory in the Nigeria context. Organizational design and outline managing group processes, problems of integration and control; managing change and development. Modern issues in management theory.

### **Investment Analysis**

Evaluation of securities; efficiency and technical analysis, ratio analysis, profit planning, definitions of capital projects, capital budgeting techniques, applications of Linear Programming in Capital Project, Feasibility studies: Project Conceptualization, design, market, Technical Economic analysis.

### **Business Policy & Strategic Management**

The course deals with the corporate Management of the business enterprise. The first part of the course focuses on the nature and dynamics of business policy, the strategy concept, missions and objectives. The rest of the course will cover the strategic Planning process, stakeholder or management, techniques for strategic appraisal, SWOT, industry and competitive analysis, portfolio analysis, development of strategic options, turn over and recovery strategies, mergers, acquisitions and divestment.

### **Business analysis**

The purpose of this course is to provide students the opportunity to develop key skills for performing the duties of a Business Analyst. The course will build on the analysis and design material presented in the Introduction to Business Analyst and Joint Solutions Development (JSD) courses by a more comprehensive study of concepts and skills. Students will study frameworks with particular emphasis on Business Architecture, and the relationships and importance of Business Rules, Business Processes and Business Intelligence to the work of business analysts. The course will also give student the opportunity to apply their knowledge in classroom JSD workshop exercises involving the concepts covered in this and earlier courses.

### **Management of Financial Institutions**

A survey of the structure and operation of the market for medium and long-term securities. The course examines the nature, types, sources and uses of term securities as well as the nature, objectives structure, functions and practices of institutions such as the stock exchange, acceptance houses, trust, investment banks, insurance companies and international finance institutions. Economics and legal aspects of the capital market, analysis of interest rates, cost of capital, prices of securities, risk dividend policies and their implications for investment decision and income are also studied.

### **Economic Theory (Details in the Department of Economic)**

#### **Theories and Practices of Entrepreneurship**

This course introduces the fundamentals of entrepreneurship and small business theory and practice. The course presents a wide-ranging overview of the place of entrepreneurship in academic theory with a focus on how the decision to become an entrepreneur is impacted both by internal and external factors. Students will gain an understanding of the types and characteristics of small firms, how entrepreneurs approach opportunities and the outcomes of this activity. The course also examines entrepreneurship within the context of larger firms and small firms with an explicit focus on social outcomes. Students will be expected to take an active role contributing to discussion, considering real examples and developments in research to support their participation.

#### **Oil and Gas Accounting**

This course aim at introducing the students to the up and down streams of oil activities in Nigeria. Royalties, petroleum task and financial control activities in the oil and gas industry

#### **Forensic Accounting**

This course introduces the students to the investigative aspects of accounting.

#### **International Business Finance**

Course content focuses on the government in which the international financial manager operates. You will study the risks of doing business overseas and the tools available to minimize those risks. Foreign exchange risks, political risk, working capital management, long-term investments and financial and accounting and control are examined within this context.

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

### **Environmental Accounting**

Examines environmental accounting and reporting methods to improve business decisions and performance, including: identifying internal environmental costs (both direct and indirect), identifying external environmental costs (especially those costs which the firm may be accountable for in the future), applying activity based costing (total cost assessment, life cycle assessment, and full cost accounting to business operations), developing environmental performance measures and indicators, and reporting on environmental performance.

#### **b. M.Sc. (General Economics)**

### *Semester I*

Course Code	Course Name	Credit Units
BECN 801	Advanced Economics Analysis I- Micro	3
BECN 802	Advanced Economics Analysis II- Macro	3
BECN 803	Statistical Methods	3
BECN 804	Mathematical Economics	3
BECN 808	Research Methodology	3
<b>Total</b>		<b>15</b>

### *Semester II*

Course Code	Course Name	Credit Units
BECN 805	International Economics	3
BECN 806	Developmental Economics	3
BECN 807	Econometric Methods	3
BECN 809	Public Economics	3
BECN 810	Applied Econometrics	3
<b>Total</b>		<b>15</b>

### SEMESTER III

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

Course Code	Course Name	Course Units
BECN 817	Advanced Quantitative Methods in Economics	3
BECN 818	Economics of Development	3
BECN 819	Agricultural Economics	3
BECN 820	Natural Resource Economics	3
BECN 821	Theories and Practices of Entrepreneurship	3
<b>Total</b>		<b>15</b>

### *SEMESTER IV*

Course Code	Course Name	C
BECN 822	MSC Seminar 1 & 2	3
BECN 850	Thesis	6
<b>Total</b>		<b>9</b>

### **B. MSc Finance**

#### Semester I

Course Code	Course Name	Credit Units
BFIN 801	Corporate Finance	3
BFIN 802	Theory of Financial Intermediation	3
BFIN 803	Regulation of Financial Institutions	3
BFIN 804	Management of Financial Institutions	3
BFIN 805	Basic Econometrics	3
BFIN 806	Quantitative Techniques for Financial Decision	3
BFIN 807	Microeconomic Theory	3

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

BFIN 808	Research Methodology	3
<b>Total</b>		<b>24</b>

### Semester II

Course Code	Course Name	Credit Units
BFIN 809	Macroeconomic Theory	3
BFIN 810	Quantitative Methods	3
BFIN 811	Corporate Governance and Regulatory Environment	3
<b>Electives</b>		
BFIN 812	International Business Finance	3
BFIN 813	Investment Analyses and Portfolio Management	3
BFIN 814	Derivatives Securities and Markets	3
BFIN 815	Micro and Small Business Finance	3
BFIN 816	Public Sector Financial Management	3
<b>Total</b>		<b>24</b>

### Semester III

Code	Course Title	Credits
BFIN 817	Mergers, Acquisitions and Corporate Restructuring	3
BFIN 818	Structured Finance	3
BFIN 819	Theories and Practices of Entrepreneurship	3
BFIN 820	International Finance	3
		<b>12</b>
<b>Total</b>		

### Semester IV

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

Course Code	Course Name	
BFIN 821	MSC Seminar 1 & 2	3
BFIN 850	Research Dissertation	6
<b>Total</b>		<b>9</b>

### DESCRIPTION OF COURSES

#### **Corporate Finance**

The nature of the firm and corporate objectives. Implementation of the firms' goals for choice among alternative investment projects (the capital budgeting problems), market evaluation of non assets under uncertainty and implication for capital budgeting, analysis and illustration with problems of alternative investment criteria, alternative approaches to value of the firm and the cost of capital; discussion of corporate financial problems; e.g. leasing, mergers and acquisitions, and issuance of new securities.

#### **Theory Of Financial Intermediation**

The course analysis financial markets conceptually and theoretically, emphasizing the role, structure and activities of financial intermediaries. The dynamic pattern of financial flows is analyzed by flow of funds, and uses/sources of funds, models of the process of financial intermediation and the theory of the banking firm. The crucial role of interest rate and structure of interest rates are analyzed. Also analyzed are the regulatory framework and its impact on banking operations, market structure and performance of the financial intermediation functions of the institutions.

#### **Regulation Of Financial Institutions**

An advanced treatment of fiscal and monetary policy issues; in respect of economic stabilization measures. The instruments and targets of fiscal and monetary policies and theory impacts on macroeconomic aggregates including unemployment, income levels, inflation etc. regulatory institutions in domestic and international economic environment such as the CBN, NDIC/FDIC, IMF etc. as they affect national and international economic development.

#### **Management of Financial Institutions**

The course is concerned with financial management of banks and other financial institutions. The management decision making problems in the course view, the financial firm as having goals of maximizing returns on assets subject to the constraints of the funds model, the maintenance of solvency, the capital adequacy problem and demands of the regulatory authorities. Also covered are the analysis of various issues and problems common to many financial intermediaries, such as corporate planning and control in financial institutions; competition for funds, assets and liability management, marketing of financial services, the measurement of performance, and the reconciliation of profit objectives with public relations and social obligations. Case studies are expected to be employed in illustrating typical real issues.

#### **Basic Econometrics**

In this introduction to Econometrics covers, topics to be covered include: the study of the specification of econometric models in economics and finance theory, stochastic

disturbances, and the link between conceptual variables and observable economic data are combined. Other topics include: estimation of single equation – linear; non-linear models by least squares (OLS) and other methods and estimation of time-series models and simultaneous equation models. Particular attention is given to specifications of problems and errors, and the application of the various tools to aid analysis in finance.

### **Quantitative Techniques for Financial Decisions**

This course aims at giving the students quantitative skills necessary for banking and financial decision making. The focus of the course will be more of application rather than of the theory *per se*. It covers descriptive statistics, probability and expectations, discrete and continuous distributions, and statistical decision theory, study of estimation, tests of hypotheses and confidence intervals. Time series Analysis, Index Number with applications in finance, multiple regression, including correlation analysis. Also it includes inventory, forecasting, queuing models, analysis of variance, use of computer as a tool, emphasized with application to finance

### **Microeconomics Theory**

Economics system and organization, demand and supply, individual consumer behaviour, the utility and indifference curve approaches. Market classifications, the principles of production, the firm and perfect competition, pure monopoly, monopolistic and oligopolistic competitions, pricing and employment of resources.

### **Research Methodology**

Introduction – The domain of scientific research. Research design and strategy sampling. Activities of research department – model construction. Data-collecting strategies.

The questionnaire. The interview motivation research. Measurement and analysis of data. Report writing. Research in Nigeria. Ethics in management. Business and social responsibility. Research presentations. Guest lectures.

### **Macroeconomic Theory**

The emphasis in this course is on the macro, or aggregative aspect the economy. Topics include National Income Account; the Determination of the Level of Aggregate Output, Employment and Prices; the Monetary System: Monetary and Fiscal Policies; Economic Growth; and International Monetary Economics.

### **Quantitative Methods**

The nature and objectives of statistics, frequency distributions, measures dispersion, essentials of probability, statistical distribution. Basic sampling techniques, decision theory, index numbers, time series, correlation and regression analysis. Introduction to Linear Programming. Practice in the use of Computer in problem solutions.

### **Corporate Governance and Regulatory Environment**

The course aims to develop an understanding of the underlying concepts of Corporate Governance and regulatory environment which are relevant to the contemporary business environment. It is designed to foster candidates' understanding of the ethical influences on economic, financial, managerial, and environmental aspects of business. The course further aims to develop a candidate's ability to critically analyse ethical issues in business. This course reviews different regulatory processes essential to the understanding of the principles of corporate governance in the Republic of Dominica. The content include; the concepts, essential principles, and stakeholders of corporate governance, corporate Social Responsibility, citizenship and performance, board and committee functions and structures and company officers' training, induction, and behaviour, corporate governance in Australia: background and regulations, principles of good corporate governance and corporate disclosure requirements  
corporate governance disclosure in practice, future directions for corporate



governance and considerations in corporate decision-making

### **International Business Finance**

Course content focuses on the government in which the international financial manager operates. You will study the risks of doing business overseas and the tools available to minimize those risks. Foreign exchange risks, political risk, working capital management, long-term investments and financial and accounting and control are examined within this context.

### **Investment Analysis and Portfolio Management**

Evaluation of securities; efficiency and technical analysis, ratio analysis, profit planning, definitions of capital projects, capital budgeting techniques, applications of Linear Programming in Capital Project, Feasibility studies: Project Conceptualization, design, market, Technical Economic analysis.

### **Derivative Securities and Markets**

The rapid and extreme development in financial services industry demand that graduates in finance be exposed to financial innovations in recent years. The course in derivatives and markets fulfils this requirements. The course introduces the students to the concepts, types, operations and regulatory framework of financial derivatives markets. It covers traded options, futures/future contracts, forwards, swaps, derivatives exchanges and traded systems.

### **Micro and Small Business Finance**

The course covers the problem of provision of microcredit and the financial problems of small business in the economy. Topics covered include: sources, acquisition and use of capital by small businesses; financial analysis relating to income, repayment of capital and risk management, leasing and other finance alternatives, the role of small business in the economy, required government assistance, how microcredit can be effectively provided and the provision of finance by credit institutions as well as the non-financial components to make finance be productively employed.

### **Public Sector Financial Management**

This course focuses on the tools and understanding that public managers in all parts of the public sector require to ensure the successful use of resources to carry out good public policy design, implementation and operation. The objective of the course is to give students a good understanding of the basic elements of public sector financial management. In achieving this, it will give students an understanding that financial considerations play in how the financial planning cycles of government and other public sector organizations affects policy decision-making, how to understand and interpret financial information, basic accounting concept, financial statements, the elements of sound financial management in public sector organization, resource allocation and costing, budgeting in organizations, budget reallocation and cuts, cash forecasting, management control, elements of financial accountability both within public sector organization and outward to the public, reporting, accountability and internal and external oversight

### **Mergers, acquisitions and Corporate Restructuring**

This course is designed to develop a solid understanding of commonly discussed and applied issues in merger and acquisitions (M&As). The topics covered in this course include the M&A process, methods of valuing a target firm, valuing synergies, the form of payment and financing, assessing the highly levered transaction, governance in M&A, and M&A negotiation. Cases in M&As will be used in the discussion of the various topics. By going through analyses and discussions of real-life M&As, students will gain experiences in the application of financial theory and techniques to evaluate a

M&A decisions and transactions.

### **Structured Finance**

This course describes securitization and the analysis of transactions, based on three pillars: the underlying pool of assets, the transaction structure, and the legal aspects. It covers both the general principles found throughout the securitization market, as well as specific characteristics of several of the main asset classes, including residential mortgages, consumer loans, and corporate debt. The course also gives an overview of Moody's rating methodology and monitoring practices. The course employs a combination of instructor-led sessions, case studies, group exercises, computer-based simulations and discussions.

### **Theories and Practices of Entrepreneurship**

This course introduces the fundamentals of entrepreneurship and small business theory and practice. The course presents a wide-ranging overview of the place of entrepreneurship in academic theory with a focus on how the decision to become an entrepreneur is impacted both by internal and external factors. Students will gain an understanding of the types and characteristics of small firms, how entrepreneurs approach opportunities and the outcomes of this activity. The course also examines entrepreneurship within the context of larger firms and small firms with an explicit focus on social outcomes. Students will be expected to take an active role contributing to discussion, considering real examples and developments in research to support their participation.

### **International Finance(same as PhD)**

This course develops core models of international finance, and surveys selected topics in international financial markets; exchange rates and purchasing power parity; international

CAPM; equity and bond home biases; determinants of capital flows; sovereign debt crisis; speculative attacks and financial crises; contagion and financial linkages; exchange rate regimes and monetary policy choices; and the stability of the international financial system.

The goal is to provide a thorough foundation of the key concepts in international finance, with some of the topics also touching upon international macroeconomics and trade, while others are more finance focused. A closely related intention of the course is to give the students a good idea of the current frontier of research in selected areas of international finance, and thus ultimately to prepare them to do original work. The course assumes that students have taken the first-year macro, micro and econometrics sequences.

### **Msc Seminar**

This seminar introduces students to the most recent research in the area of Finance and Investment, examining current issues and trends. Students have an opportunity to present and discuss their own research and actively engage in the analysis and discussion of the work of others. Each student is expected to make at least one presentation during the course, focusing on the formulation, design, execution, and results of his/her research.

### **Research Dissertation**

**2. PhD Programmes**

*I. General Requirements*

- (i) At least grade C passes in five subjects including English Language, Mathematics and other three relevant subjects at one sitting in GCSE or a minimum score of BBB in Cambridge A levels or any equivalent qualification.
- (ii) A Bachelor of Science degree in relevant discipline from any University accredited/recognized by both academic and professional bodies of the Republic of Dominica (or local accreditation body of that country) with at least Second Class Lower Division or a postgraduate diploma at upper credit level in relevant area from institutions accredited/recognized by both academic and professional bodies of the Republic of Dominica (or local accreditation body of that country).
- (iii) MSc in relevant discipline from any University accredited/recognized by both academic and professional bodies of the Republic of Dominica (or local accreditation body of that country). Candidates must have obtained at least three and half (3.5) points grading on a four points (4) grading scale or 60% overall average on a percentage grading scale.
- (iv) Master of Philosophy (M. Phil) in relevant discipline with at least three points (3.0) on a four points (4.0) Grading scale or three and a half (3.5) points on a five point (5.0) Grading scale or 55 – 59% on a percentage grading scale from any university accredited/recognized by both academic and professional bodies of the Republic of Dominica.

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

(v) In addition applicants may be required to sit for qualifying examination and/or attend an oral interview sessions to determine eligibility.

(vi) All applicants for the PhD shall be required to submit a synopsis/proposal on topical area of interest and shall discuss with departmental board who will determine sufficient background in the area and identify lectures relevant to the selected area. Candidate can be required to change if it is discovered that there is no senior academic to handle such.

II. *Expected Duration of the Programme:* A minimum of six (6) semesters and a maximum of ten (10) semesters

### *III. Graduation Requirements*

Students must achieve a total credits of 57, 54 and 51 for Accounting Economics and Finance respectively

- a. Minimum Number of Earned Hours for graduation: 57, 54 and 51 credit hours for Accounting Economics and Finance respectively (including thesis)
- b. Minimum Number of Years/Semesters for the programmes: three years/six semesters
- c. Minimum Residency Requirement for graduation: 3 years
- d. Minimum CGPA: Three and a half (3.5) points on a Five points Grading Scale
- e. Ph.D Thesis: every Ph.D candidate will be required to undertake approved research and produce a thesis under the supervision of a qualified senior member(s) of the relevant department. The candidate will be required to sit with an oral external examination of an appointed external examiner with a Ph.D and not below the rank of a professor.

This programme provides human capital with expertise in business. It is also in

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

tandem with the government's desire in producing talents more effectively towards achieving the national vision.

This program will produce managers who are

(i) able to analyze, synthesize and evaluate business issues in a holistic manner.

(ii) able to communicate effectively, carry out professional and social responsibilities strategically and ethically in dealing with business issues.

### *IV. Main Areas of Research*

Business Innovation

Strategic Planning

Entrepreneurship

General Management

IT Management

Project Management

Marketing

Accounting

Finance

Research Methods

Assignment would be written in all this areas before any dissertation .PhD courses has been approved by the Board of Quality Standards BQS

# **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

## **PhD Accounting**

### **ADMISSION REQUIREMENTS**

Candidates seeking admission into the PhD programme in Department of Accounting must satisfy the general requirements stipulated by the Graduate School of Ballsbridge University. Specifically, admission to Ph.D in Accounting is limited to the holders of the following qualifications:

- (i) At least grade C passes in five subjects including English Language, Mathematics, Economics and other two relevant subjects at one sitting in GCSE or a minimum score of BBB in Cambridge A levels or any equivalent qualification.
- (ii) A Bachelor of Science Degree in Accounting from Ballsbridge University or any other University recognized by both academic and professional bodies of the Republic of Dominica (or the local accreditation body of that country) with at least Second Class Lower Division
- (iii) M.Sc. (Accounting) degree of Ballsbridge University or any other University recognized by both academic and professional bodies of the Republic of Dominica (or the local accreditation body of that country). Candidates must have obtained at least a three and a half(3.5) points grading on a four point(4) Grading scale or 60% Overall Average on a percentage grading scale OR at least a four points(4.0) on a five point(5.0) Grading scale or 60% Overall Average on a percentage grading scale. Except that students who are deficient in some core course from the evaluation of transcripts may be required to take and pass some remedial courses at the MSc Level but such will not count as part of the graduation minimum requirement.
- (iv) Master of Philosophy (M.Phil) in Accounting with at least three points (3.0) on a four points (4.0) Grading scale or three and a half(3.5) points on a five point (5.0) Grading scale or 55 - 59% on a percentage grading scale, from Ballsbridge University or any other University recognized by both academic and professional bodies of the Republic of Dominica (or the local accreditation body of that country).

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

- (v) In addition, applicants may be required to sit for qualifying examinations and/ attend an oral interview sessions to determine eligibility.
- (vi) All applicants for the PhD Accounting shall be required to submit a Synopsis/Proposal on topical area of interest and shall discuss with the Departmental Board who will determine sufficient background in the area and identify Lecturers relevant to the selected area. Candidate can be required to change if it is discovered that there is no senior academic to handle such.

### **Programmes of Study and Research**

- i. The Programmes of studies for the Ph.D. degree course shall be as specified and approved by Senate on the recommendation of the department and Graduate School Boards.
- ii. Candidates may be required to undergo and complete satisfactorily, a minimum period of professional/technical attachment or internship during the course or part of the programme of study as shall be approved by Senate on the recommendation of the department and Graduate School Boards.
- iii. A candidate shall be required, as directed to undertake a research project and submit a written thesis on a topic approved by the Board on behalf of Senate as a part of the programme of study on the recommendations of the Department.
- iv. A candidate is required to have at least three international publications in high impact journals related to his research area before he/she can be listed for graduation.
- v. There must also be a minimum of 70% attendance at graduate seminar paper presentations especially in candidate's area of specialization.

### **Period of Study for Ph.D. Degree**

- i) The minimum period of study for the Ph.D degree shall be six(6) semesters for Full-time and Ten(10) semesters for Part-time.
- ii) The studentship of a Ph.D. candidate shall lapse if after eight(8) consecutive semesters of full-time study or twelve(12) consecutive semesters of part-time study a student had not completed acceptable thesis for the final Ph.D oral examination.

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

- iii) In all cases after the initial six (6) and Ten (10) Semesters respectively as stated above, candidates must apply in writing for extension subject to the maximum duration of eight (8) and twelve (12) semesters respectively for the PhD Programme. Failure to apply for extension will result in automatic lapse and candidates may be required to start over in such circumstance. All application for extension shall be approved by the Departmental PG Board for recommendation to the University Graduate Board for approval. The decision of the Board in such circumstances shall be final.
- iv) Ph.D. candidate whose studentship is due to lapse shall be notified in writing at least one semester before the expiration of the studentship and at the end of such expiration.

### GRADUATION REQUIREMENTS

- i) Minimum number of Earned Hours for graduation 57 credit hours (including Thesis).
- ii) Minimum number of Years/Semestersfor the course: **Three years/six** semesters.
- iii) Minimum residency requirement for graduation: **3 years**
- v) Minimum CGPA: **Three and a half(3.5)** points on a **five** point grading scale.
- vi) Other Requirements:
  - a. **Ph.D Thesis:** Every Ph.D candidate will be required to undertake approved research and produce a thesis under the supervision of a qualified senior member(s) of the Faculty. The candidate will be required to sit for an oral external examination of an appointed external examiner with a Ph.D and not below the rank of a Professor.
  - b. Candidate must meet all requirements as stipulated in the regulation of postgraduate school/college.
- k

### PhD Accounting

Course Code	Course Name	Credit Units	Semester
BACC 901	History of Accounting Thought	3	1
BACC 903	Advanced Accounting	3	1



## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

	Theory		
BACC 905	Advanced Management Theory	3	1
BACC 902	Advanced Auditing Theory	3	2
BACC 904	Contemporary Issues in Accounting	3	2
BACC 906	Advanced Research Methodology	3	2
BACC 907	Advanced Econometrics	3	3
BACC 909	Advanced Economic Analysis(Micro & Macro)	3	3
BACC 911	Advanced Financial Reporting & Ethics	3	3
BACC 910	Advanced Theory and Practices of Entrepreneurship	3	4
BACC 913	PhD Seminar 1	3	5
BACC 915	PhD Seminar 2	3	5
BACC 950	Doctoral Thesis	3	6
<b>Electives</b>	<b>CHOOSE 3 to include your main specialisation</b>	3	
BACC 912	Strategic Financial Management	3	4
BACC 914	Advanced Theory of Corporate Finance	3	4
BACC 916	Advanced Performance Management	3	4
BACC 917	Public Sector Accounting	3	5
BACC 919	Environmental Accounting	3	5
<b>Total</b>		<b>57</b>	

### RESEARCH THESIS

- 12 Units

**NOTE:** All required zero unit courses may be handled in presentation/case study forms rather than teaching for basic knowledge only.

- (i) The programme shall consist of approved courses of study in the form of

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

lectures and seminars. (See the list and description of courses for Ph.D in Accounting, Appendix II).

- (ii) The Ph.D degree shall be graded on the basis of approved course works, seminars and paper presentations.
- (iii) The course work shall comprise of seminars and courses at 900 levels. Remedial courses will attract credit with a minimum pass mark of 50%.
- (iv) All courses shall be assessed on the basis of a maximum mark of 100 and the pass mark shall be 60 except for remedial courses where 50 shall be accepted as a pass mark.

### SECTION 8: GRADUATION REQUIREMENTS

- i) At least grade C passes in five subjects including English Language, Mathematics, Economics and other two relevant subjects at one sitting in GCSE or a minimum score of BBB in Cambridge A levels or any equivalent qualification
- ii) Minimum number of Earned Hours for graduation: 320 credit hours(including Thesis).
- iii) Minimum number of Years/Semestersfor the course: **Three years/six** semesters.
- iv) Minimum residency requirement for graduation: **3 years**
- v) Minimum CGPA: **Three** points on a **five** point grading scale.
- vi) Other Requirements:
- c. **Ph.D Thesis:** Every Ph.D candidate will be required to undertake approved research and produce a thesis under the supervision of a qualified senior member(s) of the department.
- d. Candidate must meet all requirements as stipulated in the regulation of postgraduate school/college.

### DESCRIPTION OF COURSES

#### History of Accounting Thought

Historical development of Accounting, the nature and Scope of accounting and its evolution; the accounting function and its relationship with the information systems of organisations; Accounting procedures and systems; universality of business accounting method; conceptual framework for financial reporting, fairness, disclosure and future trends in accounting, research perspectives in accounting, the events approach, behavioral approach, predictive approach, positive approach, income smoothing and earnings management, alternative asset-valuation and income determination models, accounting under monetary instability and market volatility, accounting and economic concepts of income and value, accounting information; the generation of financial accounting data, data processing and double-entry booking.

## **Advanced Accounting Theory**

Inter-corporate acquisitions and investments in other entities, reporting inter-corporate interests, inter-company transfers of services and non-current asset, inventory transactions and indebtedness, consolidation ownership issues. Multinational accounting; foreign currency transactions, translations, and financial instrument, corporations in financial difficulty, accounting for not-for-profit organizations including schools, universities, and hospitals. Fiduciary accounting, accounting for estates and trusts.

Further work on advanced company accounts including the accounts of banks and insurance companies (IFRS 4), and the Nigerian Insurance Acts. Valuation of goodwill and company shares (IAS 38, IFRS 3). Divisible profits and company dividends. Royalty and hire-purchase accounts. Consolidated and other group accounts (IAS 29 and IAS 33) and other relevant IFRS, IAS and statements of Recommended Practices (SoRP). Emphasis should be on Application, Interpretation and Resolving of controversial issues in the Standards.

Elements of mechanized accounting, including the application of computers and related systems to business accounts. Governmental municipal and public utility accounting, with special reference to Nigerian Organisations.

## **Advanced Management Theory**

Conventional and modern conceptions of management; definition and dynamics of management theory; levels and feature of theory in management; applications and relevance of theory in Nigerian context; organizational design and outline; managing group processes; problems of integration and control; managing change and development; modern issues in management theory.

## **Advanced Auditing Theory**

Evolution of auditing, procedures with particular reference to internal control systems, internal audit functions; sampling and statistical techniques; auditing standards and guidelines including exposure drafts; post audit review; audit of accounts of solicitors, charitable and other non-trading organizations. Emphasis should be on Application, Interpretation and Resolving of controversial issues in relevant International Auditing Standards (IAS).

## **Contemporary Issues in Accounting**

Discussion and articulation of recent developments in the accounting Literature. Examples: Accounting for Intellectual Capital, Creative accounting, Strategic Management Accounting, Responsibility Accounting, e.t.c.

## **Advanced Research Methodology**

Topics covered include the problems of research in developing countries; common errors in research; research in practice: problem identification, literature review, methodology, results (data analysis), discussions, summary, conclusions and recommendations and report writing.

## **Advanced Econometrics**

Econometrics analysis represents a new approach to the understanding of econometrics and brings to focus the important development in the theory and practice of econometrics. The course will focus on overview of regression analysis: What is econometrics, What is regression analysis?, the estimated regression equation, two-variable regression model, classical normal linear regression model, steps in applied

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

regression analysis; the classical model-Multicollinearity, Heteroscedacity, Autocorrelation, Econometric modeling; specific topics like Nonlinear Regression Models, Qualitative response regression models, Panel Data Regression Models, Dynamic Econometric Models (autoregressive and distributed-lag models); simultaneous-equation models and time series econometrics; basic statistics and hypothesis testing; forecasting- what is forecasting?, Forensic problems, forecasting with AIRMA.

### **Advanced Economic Analysis (Micro & Macro)**

This course covers micro and macro-economic issues at an advanced level, enabling students to access professional material and proceed to postgraduate study. The course content varies from year to year, but examples of micro topics include welfare, risk, uncertainty and information, theories of the firm, externalities and market failures. Examples of macro theory include: modern orthodox and heterodox growth theory, heterodox and orthodox explanations of business cycles in advanced capitalist economies, the global financial crisis and economic policy responses, overview over institutional and evolutionary approaches to economic theorizing.

### **Advanced Financial Reporting and Ethics**

This course deepens the students' understanding of reporting (including recent developments in corporate reporting) and their ability to apply practices to complex situations. Topics covered will include but not limited to the use of complex financial instruments, aggressive earnings management and creative accounting, financial statement analysis, sustainability and CSR reports etc. ethical issues in accounting profession will be discussed in relation to Biblical principles. Topics to be covered include ethical theories, different approaches to ethics and social responsibility, professions and the public interest, professional practice and codes of ethics, conflicts of interest and the consequences of unethical behavior, ethical characteristics of professionalism, and social and environmental issues in the conduct of business and of ethical behavior.

### **Advanced Theories and Practices Entrepreneurship**

Entrepreneurship is a phenomenon of tremendous societal importance. It is also an elusive phenomenon, and researching entrepreneurship is therefore fun, fascinating—and frustrating at times. In this course “Contemporary entrepreneurship research” we will discuss concepts and ideas on how entrepreneurship can or should be researched. After a comprehensive treatment of entrepreneurship as societal phenomenon and scholarly domain, the core part of the course will discuss design, sampling, operationalization and analysis issues on several levels of analysis: individual, venture, firm, industry, region and nation. Numerous examples of problems and solutions from real research projects will be provided, as well as experience-based suggestions for further improvements in future work. This advanced course implies a high level of personal involvement and contribution by participants.

### **PhD Seminar 1 & Seminar II**

These will be presented by students as well as external resource persons. The topics will be drawn from emerging issues/current developments in the field of business and accounting and will cover all the six core areas of specialization namely: financial management, advanced management accounting, Oil & Gas Accounting, Taxation & Fiscal Policy, Environmental Accounting and Forensic Accounting. Active participation and contribution of students in other's presentations are important.

### **Doctoral Thesis**

This will be an independent study of a relevant topic intended to add new knowledge

## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

in the area of specialization. The topic will be approved by the department and the Postgraduate School Research Committee and supervised by assigned lecturers. Students are required to defend the thesis before a committee of examiners set up by the Postgraduate school

### **Strategic Financial Management**

This Course prepares Students to advise management and/or clients on complex strategic financial management issues facing an organization. Areas to be covered include the role and responsibility of Organizations towards Stakeholders; Advanced investment appraisal; Acquisitions and Mergers; Corporate Reconstruction and re-organization; Treasury and Advanced financial Management techniques; Emerging issues in finance and financial management (Developments in world financial markets, Financial engineering and emerging derivative Products, Developments in international trade and finance)

### **Advanced Theory Of Corporate Finance**

Introduction to contemporary corporate finance Theory and empirics, Dynamic Quantitative Models, or models of corporate finance, Investment under Uncertainty, Dynamic Capital Structure, Industry Competition, The role of uncertainty and information asymmetry, problems caused by moral hazard and agency relationships, Other financial applications of DCM., Macrofinance. M&A., Endogeneity in corporate finance, Cross-sectional issues, Structural Estimation.

### **Advanced Performance Management**

This course will focus on the use of cost accounting and performance measurement systems in evaluation organizational performance, board and governance control, ethics, management decision making, and effective problem solving skills and making recommendations for improvements to organizational operations. Management accounting at an advanced level, the accounting process and decision making roles and function of management accounting as an information system. Cost volume profit analysis, breakeven analysis and application to management functions and decisions, budgeting and budgetary controls. Profit planning, management accounting information and pricing decisions. Performance measurement and evaluation and corporate failure; the use of models in decision making; application of research and statistical and planning techniques at an advanced level e.g. linear programming, PERT, learning curve, decision tree. Current developments and emerging issues in management accounting. Case studies in these topics.

### **Public Sector Accounting and Reporting**

Basis accounting for non-profit organization; basic characteristics of government accounting; structure of governmental accounting in Nigeria; the treasury; audit department; consolidated revenue fund, capital and development fund; planning, programming and budgeting system (PPBS), IPSAS 24 Emphasis should be on Application, Interpretation and Resolving of controversial issues in the Standards (e.g. IPSAS 1, 2, 11, 13, 23, 28, 29, 30 e.t.c.)

### **Environmental Accounting**

This course is designed to acquaint the students with the cost impact of the Organization's operations on his environment, the corporate social responsibility and its impact on corporate performance and growth. Case studies and other topical issues will be explored.

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

### PhD Economics

Course Code	Course Name	Credit Units	Semester
BECN 901	History of Economic Thought	3	1
BECN 903	Advanced Microeconomic Theory	3	1
BECN 905	Advanced Macroeconomic Theory	3	1
BECN 902	Advanced Economic Analysis	3	2
BECN 904	Advanced Econometrics	3	2
BECN 906	International Economics	3	2
BECN 907	Developmental Economics	3	3
BECN 909	Advanced Corporate Finance	3	3
BECN 911	Advanced Statistical Analysis	3	3
BECN 910	Advanced Theory and Practices of Entrepreneurship	3	4
BECN 912	Advanced Research Methodology	3	4
BECN914	Theory of Comparative Economics	3	4
BECN 913	PhD Seminar 1	3	5
BECN 917	PhD Seminar 2	3	5
BECN 950	Doctoral Thesis	3	6
<b>Total</b>		<b>54</b>	

## BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS

### PhD Finance

Course Code	Course Name	Credit Units	Semester
BFIN 901	History/Modern Theories of Finance	3	1
BFIN 903	Advanced Theory of Financial Intermediation	3	1
BFIN 905	Advanced Theory of Corporate Finance	3	1
BFIN 902	Advanced Investment Analysis	3	2
BFIN 904	Advanced Business Analysis and IT Application	3	2
BFIN 906	Derivatives	3	2
BFIN 907	International Finance	3	3
BFIN 909	Contemporary Issues/Empirical Investigation in Finance	3	3
BFIN 911	Advanced Research Methodology	3	3
BFIN 908	Advanced Theory and Practices of Entrepreneurship	3	4
BFIN 910	Comparative Finance	3	4
BFIN 913	PhD Seminar in Finance 1	3	5
BFIN 915	PhD Seminar in Finance 2	3	5
BFIN 950	Doctoral Thesis	12	6
<b>Total</b>		<b>51</b>	

#### **History/ Modern Theories of Finance**

The course begins with an outline of the role of a financial system in an economy. We then pass to the study of financial assets. Bond finance is treated in detail, as is the determination of interest rates in bond markets. We continue with analysis of the importance of imperfect information between parties in credit relationships, and

discuss the adverse selection and moral hazard problems. We then touch upon the issue of transmission mechanism of monetary policy. Banks are the subject of more detailed analysis, including bank runs and bank regulation. We finish by studying financial liberalisation.

### **Advanced Theory of Financial Intermediation**

This is a more advanced and theoretical treatment of selected topics covered at the masters degree levels. Issues are dealt with in more details, bringing in relevant empirical analysis and proffering future directions of research with seminar papers prepared and presented on specify topics.

### **Advanced Theory of Corporate Finance**

The course treats at the theoretical level the conceptual foundations of funds allocation among assets and assets classes, and analyses the effects of various corporate financial policy decisions (e.g. capital structure and dividends policies) on the value of the firm. It also includes analysis of the effects of taxes, bankrupting costs, and agency costs on these decisions. The analysis is conducted successively under the assumptions of perfect and imperfect markets, and certainty and uncertainty conditions.

In addition it covers recent literature with emphasis on mathematical techniques which have been used to solve problems in portfolio theory, multi period assert pricing models and option pricing models. Financial leverage, market efficiency and information economics, term structure models, capital market equilibrium models, corporate finance issues. Reading are drawn almost exclusively from the theoretical literature of corporate finance.

### **Advanced Investment Analysis**

This course develops students' technical understanding of advanced areas in the analysis of financial instruments, with a major emphasis on the application of portfolio management techniques to a range of investing bodies.

**This course develops both theoretical and practical knowledge in the area of asset management. Although not intended to track the Chartered Financial Analysts (CFA) syllabus (AIMR do not offer exemptions), it should prove useful to those intending to take this qualification or enter the Investment Management industry as a portfolio manager or security analyst.**

### **Advanced Business analysis and IT applications**

This course covers advanced topics in business analysis, its tools and techniques.

Topics may include: enterprise analysis; creating and maintaining the business architecture requirements planning, management, elicitation, analysis and communication; business systems documentation; solution assessment and validation; and systems testing.

### **International Finance**

This course develops core models of international finance, and surveys selected topics in international financial markets; exchange rates and purchasing power parity; international

CAPM; equity and bond home biases; determinants of capital flows; sovereign debt crisis; speculative attacks and financial crises; contagion and financial linkages; exchange rate regimes and monetary policy choices; and the stability of the international financial system.

The goal is to provide a thorough foundation of the key concepts in international finance, with some of the topics also touching upon international macroeconomics and



## **BALLSBRIDGE UNIVERSITY POSTGRADUATE PROPECTUS**

trade, while others are more finance focused. A closely related intention of the course is to give the students a good idea of the current frontier of research in selected areas of international finance, and thus ultimately to prepare them to do original work. The course assumes that students have taken the first-year macro, micro and econometrics sequences.

### **Contemporary Issues/Empirical Investigation in Finance**

This is a seminar to address emerging issues in theoretical and empirical literature in Finance.

### **Advanced Research Methodology**

Topics covered include the problems of research in developing countries; common errors in research; research in practice: problem identification, literature review, methodology, results (data analysis), discussions, summary, conclusions and recommendations and report writing.

### **Advanced Theories and Practices Entrepreneurship**

Entrepreneurship is a phenomenon of tremendous societal importance. It is also an elusive phenomenon, and researching entrepreneurship is therefore fun, fascinating—and frustrating at times. In this course, we will discuss concepts and ideas on how entrepreneurship can or should be researched. After a comprehensive treatment of entrepreneurship as societal phenomenon and scholarly domain, the core part of the course will discuss design, sampling, operationalization and analysis issues on several levels of analysis: individual, venture, firm, industry, region and nation. Numerous examples of problems and solutions from real research projects will be provided, as well as experience-based suggestions for further improvements in future work. This advanced course implies a high level of personal involvement and contribution by participants.

### **Comparative Finance**

#### **PhD Seminar 1 & Seminar II**

These will be presented by students as well as external resource persons. The topics will be drawn from emerging issues/current developments in the field of business and accounting and will cover all the six core areas of specialization namely: financial management, advanced management accounting, Oil & Gas Accounting, Taxation & Fiscal Policy, Environmental Accounting and Forensic Accounting. Active participation and contribution of students in other's presentations are important.

#### **Doctoral Thesis**

This will be an independent study of a relevant topic intended to add new knowledge in the area of specialization. The topic will be approved by the department and the Postgraduate School Research Committee and supervised by assigned lecturers. Students are required to defend the thesis before a committee of examiners set up by the Postgraduate school