

HISTORY, PHILOSOPHY AND OBJECTIVE OF THE DEPARTMENT

1.1 History.

The Department of Accounting under the college of Management Sciences Evangel University Akaeze, Ebonyi State, started in November 2012 at the take-off campus Km.45 Enugu- Abakaliki express way Evangel Camp Okpoto. The Department offers a four year Full-Time or Regular degree Programme in Accounting. The programme leads to the award of the Degree of Bachelor of Science (B.Sc Accounting), and is acquired through course work and project/original essay.

1.2 Philosophy

The Departmental academic programme has been developed on the philosophy that the student is entitled to acquire profound theoretical and practical knowledge so as to equip him to face the challenges of life; to enable him to be self-reliant; contribute to national development and be able to cope with the problems of his environment. The curriculum is designed to give him a broad knowledge of business and at the same time concentrate on his special field –Accounting. To this end, emphasis is placed upon professional education of the entire individual and providing him with the background necessary for his effective performance in his career.

1.3 Objectives

The academic programme of the department is aimed at achieving the following specific objectives

- 1) To build in students the basic tenets of academic and social principles for a successful career in accounting.
- 2) To develop the mind and impart theoretical and practical knowledge that will encourage self-reliance in the students.
- 3) To provide basic knowledge needed to understand and analyse problems related accounting and financial management in industry, commerce, public service and other human organizations.
- 4) To equip students of accounting with the skills needed to recognize and defined business problems and to take appropriate decisions using modern scientific techniques and tools
- 5) To produce leadership and inter-personal relations skills needed for service in organizations.
- 6) To produce graduates who would be eligible to register, obtain appropriate exemptions and pass professional accountancy examinations (and other related exemptions) in Nigeria and abroad.

These objectives have shaped the academic contents of the department's programme.

1.4 Scope

The degree programme in accounting will expose students to the following core areas Accountancy : Financial Accounting and Reporting, Management Accounting, Accounting theory, Management Information Systems, Taxation, Cost Accounting, Public Sector Accounting, International Accounting, Auditing and Investigation, Business law, Mining, Oil and Gas Accounting. The courses address the dynamic and constantly changing business environment to equip students with the demands of current global business changes and equally enable them appreciate the use of accounting results in reaching major organizational decisions.