

INSTITUTE OF MANAGEMENT AND TECHNOLOGY, ENUGU
Accountancy

National Diploma 1st Semester

S/N	Course Code	Course Title	Credit Load	Department Offering Course
1	OTM 101/102	Technical English 1	4	Language Studies
2	BFN 111	Elements of Banking 1	2	Banking and Finance
3	GNS 111	Citizenship Education 1	2	Social Science and Humanities
4	BAM 112	Business mathematics 1	3	Statistics
5	BAM 113	Principles of Law	2	Legal Studies
6	BAM 211	Principles of Management 1	2	Business Administration and Management
7	BFN 112	Principles of Economics 1	3	Banking and Finance
8	ACC 111	Principles of Accounts 1	4	Accountancy
9	OTM 113	Information Communications Technology 1	4	Computer Science

National Diploma 2nd Semester

S/N	Course Code	Course Title	Credit Load	Department Offering Course
1	GNS 121	Citizenship Education	2	Social Science and Humanities
2	OTM 201/202	Technical English 2	4	Language studies
3	BAM 126	Introduction of Entrepreneurship	2	Business Administration and Management
4	BAM 122	Business mathematics 2	3	Statistics
5	BFN 121	Elements of Banking	2	Banking and Finance
6	BAM 214	Business Law	2	Legal studies
7	BAM 221	Principles of Management 2	2	Business Administration and Management
8	BFN 122	Principles of Economics 2	3	Banking and Finance
9	ACC 121	Principles of Accounts 2	4	Accountancy
10	OTM 214/125	Information Communications Technology	4	Computer Science

Higher National Diploma 1st Semester

S/N	Course Code	Course Title	Credit Load	Department Offering Course
1	ACC 311	Accounting Theory & Practice	4	Accountancy
2	ACC 312	Advanced Costing 1	4	Accountancy
3	ACC 313	Executorships & Bankruptcy Law	2	Legal Studies/Accountancy
4	ACC 315	Quantitative Techniques in Business	3	Statistics
5	ACC 316	Public Finance	3	Banking and Finance
6	ACC 317	Management Information System 1	2	Computer Science
7	HBF 427	Managerial Economics	4	Banking and Finance
8	OTM 412	Business Communications 1	4	Language Studies

Higher National Diploma 1st Semester

S/N	Course Code	Course Title	Credit Load	Department Offering Course
1	ACC 321	Advanced Financial Accounting 1	4	Accountancy
2	ACC 322	Advanced Costing 2	4	Accountancy
3	ACC 324	Advanced Taxation 1	3	Accountancy
4	ACC 326	Public Sector Accounting 1	4	Accountancy
5	ACC 327	Management Information System 2	2	Computer Science
6	HBF 413	Business Research Methods	3	Accountancy
7	BAM 413/413	Entrepreneurship Development	2	Business Administration and Management
8	OTM 424/	Professional Ethics and Social Responsibility	4	Accountancy