

# **COMMISSION FOR UNIVERSITY EDUCATION**

## **Credit Accumulation and Transfer System Master of Business Administration**

**June 2013**

**CREDIT ACCUMULATION AND TRANSFER SYSTEM**  
**MASTER OF BUSINESS ADMINISTRATION**

Commission for University Education

Nairobi, Kenya, June 2013

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## FOREWORD

Over the years, the world has become a global village. Globalization has led to increased migration of human resource from one region to another. This phenomenon has also affected the education sector and there is now cross-border education that has been expanding over the years. Mobility of students from one education institution to another has become imperative, thus resulting in the need for recognition and transfer of credits earned in various educational institutions, within and across the countries. This has made it critically important to develop measures for recognizing and transferring credits, consequently leading to the formation of credit systems all over the world.

In East Africa, the process of development of minimum standards for purposes of accumulation and transfer of credits and promotion of similar competencies among the graduates of comparable academic programmes offered in the universities of the region was initiated in 2006 by the three higher education regulatory agencies of the National Council for Higher Education (NCHE), Uganda; Tanzania Commission for Universities (TCU), Tanzania; and the then Commission for Higher Education (CHE), Kenya. The regional project on Credit Accumulation and Transfers Systems (CATS), which was funded by the Rockefeller Foundation, took place between 2007 and 2009. Subsequent phases of the project have been national-based.

In Kenya, the CATS project, which is carried out in phases, has since its inception, witnessed the development of nationally adopted minimum standards for seventeen (17) academic programmes offered in the universities of the country. During the fourth phase of the project (2012-2013), the Commission, in collaboration with the universities, embarked in the drafting of minimum standards for *Bachelor of Laws* and *Master of Business Administration* programmes. The drafts were extensively discussed by experts in the two fields of study and adopted at a national stakeholders' workshop. The fourth phase of the project has therefore culminated in the publication of the national minimum standards for **Master of Business Administration** programmes in Kenya as hereby presented.

The Commission shall endeavor to facilitate the development of national minimum standards for all academic programmes offered in universities in the country. The continuation of this exercise is vital to the development of common frames of academic programme that are universally understood, comparable and transferable. It is only from such frames that reference can be made to a developed qualifications' framework. We look forward to continued support from partners and stakeholders in this ongoing venture.

*Prof David K. Some*  
*Commission Secretary/CEO*  
*Commission for Higher Education*  
*Nairobi, Kenya*

## **1.0 PROGRAMME TITLE**

This programme shall be called Master of Business Administration (MBA)

## **2.0 PREAMBLE**

The Credit Accumulation and Transfer System (CATS) project aims at providing the minimum standards for the MBA programme and a guideline for credit accumulation and transfer from one university to another. The project was initiated by the Commission for University Education (CUE) for the purpose of harmonizing the MBA programmes in Kenya.

This postgraduate programme in business related fields was first introduced in early 1900 as Master of Science in Commerce degree. The first MBA programme was introduced in 1908 in the United States of America. The MBA degree has been adopted by universities worldwide in both developed and developing countries. In Kenya, the MBA programme is offered in many public and private universities. An MBA degree opens up new opportunities and allows one to advance in his/her academics, current field of work, change careers or start their own business.

The MBA programme is designed to provide advanced skills in business management by incorporating practical experience in the application of those skills in the context of the overall dynamics of corporate operating environment. In addition, corporate management, as well as capacity to work as a member of a multidisciplinary team, are imparted through market driven curriculum and training techniques. Ability to collect, analyze and critically evaluate data as well as other information to arrive at reasoned conclusions, are internalized by learners through research designed to mould students to be innovative employees and/or entrepreneurs.

The MBA programme described here is to be differentiated from the terminal Executive MBA (EMBA) programme. The MBA programme should include a thesis or research project and a graduate of an MBA programme can enroll for Doctor of Philosophy (PhD) programme.

The MBA CATS project members drawn from both Public and Private Universities in Kenya were as listed below.

	<b>Name</b>	<b>Institution</b>
<b>1.</b>	Dr. Charles K. Lagat - <b>Chair</b>	Moi University
<b>2.</b>	Mrs. Mary Karei Kibuine – <b>Secretary</b>	St. Paul’s University
<b>3.</b>	Mr. Hezron M. Osano	Africa Nazarene university
<b>4.</b>	Mr.Thomas Githui	Catholic University of Eastern Africa
<b>5.</b>	Mr.Wycliffe Odiwuor Oluoch	Egerton University
<b>6.</b>	Dr.Dinah Jeruto Kipkebut	Egerton University
<b>7.</b>	Prof. Kinuthia Ng’ang’a	Kenya Methodist University
<b>8.</b>	Mr.Gerald K. Atheru	Kenyatta University
<b>9.</b>	Mr.Paul K. Sang	Kenyatta University
<b>10.</b>	Dr. Ronald N. Bonuke	Moi University
<b>11.</b>	Dr. John Muhoho Kimani	St. Paul’s University
<b>12.</b>	M r.Dishon M. Wanjere	Masinde Muliro University of Science & Technology
<b>13.</b>	Dr. Florence S.Memba	Jomo Kenyatta University of Agriculture & Technology
<b>14.</b>	Dr Irene C. Asienga	Kabarak University
<b>15.</b>	Dr. Robert Mudida	Strathmore University
<b>16.</b>	Dr.David Wachira	Daystar University



### **3.0 MINIMUM ADMISSION REQUIREMENTS**

Overall requirement and equivalents:-

Either

- a) Be a holder of a Bachelor's degree in any business related discipline from a recognized university with at least upper second class or equivalent GPA

OR

- b) Be a holder of a Bachelor's degree in any discipline from a recognized university with at least lower second class and a diploma or professional qualification in Business from a recognized institution.

OR

- c) Be a holder of a Bachelor's degree in a business related discipline with a lower second class from a recognized university and at least two (2) years working experience.

OR

- d) Be a holder of a Bachelor's degree in any other discipline from a recognized university with at least lower second class with at least (3) years managerial experience.
- e) Anybody doing an MBA must have a done a degree.

### **4.0 OVERAL GOAL OF THE PROGRAMME**

The purpose of the MBA programme is to prepare participants with the necessary knowledge, skills and attitudes that will make them fit in general management positions in business (for profit and not for profit) organizations.

The MBA programme produces graduates, who are well rounded and capable of running an organization in the modern economies, provide consultancy and act as link between theory and

practice in core functional areas of management and in academia. MBA graduates should fit in different levels of management both middle and senior levels in upcoming, established national and transnational organizations in line with the economic development goals.

## **5.0 CORE PROGRAMME LEARNING OUTCOMES**

An MBA graduate should be able to:

- a) Formulate and implement policies and procedures in business functional areas.
- b) Conduct relevant research, monitoring and evaluation for managerial decision making.
- c) Manage contemporary problems and challenges in modern and complex business environment.
- d) Conduct business practices within the acceptable legal and ethical framework.
- e) Design and implement strategic direction for any organization.

## **6.0 CORE SPECIALIZATION LEARNING OUTCOMES**

a) An MBA in Accounting specialization should be able to:

- i. Analyze the financial statements for proper resource allocation.
- ii. Prepare tax reports and determine the tax liability of an entity.
- iii. Conduct internal audit of an entity's allocation and utilization of resources.
- iv. Analyze and interpret management accounting reports.
- v. Supervise all accounting and financial operations within an organization.
- vi. Implement the organization's general financial policies and strategies.

b) An MBA in Financial Management specialization should be able to:

- i. Interpret an organization's investment decisions.
- ii. Control the working capital in an organization.
- iii. Minimize risk exposure of an organization.

- iv. Analyze financing decision.
  - v. Evaluate the techniques used to manage finances in organizations.
- c) An MBA in Marketing Management specialization should be able to;
- i. Analyze the marketing environment and strategies
  - ii. Develop appropriate marketing strategies
  - iii. Implement marketing programmes.
  - iv. Evaluate the progress of marketing programmes
  - v. Sustain customer relationships.
- d) An MBA in Strategic Management specialization should be able to:
- i. Analyze the business environment for decision making.
  - ii. Formulate business strategies for competitive advantage.
  - iii. Implement appropriate strategies.
  - iv. Analyze various business models and their relevance to organizations.
  - v. Evaluate the results and recommend strategic changes in the organization.
- e) An MBA in Human Resource Management specialization should be able to:
- i. Match the human resources to the strategic goals of the organization.
  - ii. Design policy frameworks for effective human resources management.
  - iii. Devise strategies for human resource motivation and retention.
  - iv. Develop diverse human resources.
  - v. Appraise the quality and quantity of human resource.
- f) An MBA Entrepreneurship Management specialization should be able to:
- i. Generate and plan for new business ideas/opportunities.
  - ii. Evaluate viability of business ventures.
  - iii. Design strategies for business growth and financing.
  - iv. Evaluate the business environment for small business.
  - v. Develop new ventures and launch innovative initiatives.
- g) An MBA in Management Information Systems specialization should be able to:

- i. Design appropriate information systems in organization.
  - ii. Formulate policies to protect organization's critical information.
  - iii. Plan, execute, and evaluate management information systems solutions
  - iv. Apply the information system to enhance customer service, and promote communication.
- a) An MBA in Project Management specialization should be able to:
- i. Design project plan and sequence of tasks.
  - ii. Implement project and ensure accomplishment of objectives.
  - iii. Evaluate project budgets and implementation activities;
  - iv. Assess risk elements and challenges of undertaking a project in an organization.
  - v. Conduct project monitoring and evaluation

## **7.0 MINIMUM DURATION OF THE PROGRAMME**

### **a) Academic years**

The programme shall take a minimum of 810 lecture hour with a minimum of 16 courses and a thesis or research project. Each course will have three (3) Credit Hours/Factor and the research thesis will have six (6) Credit Hours/Factor. The minimum number of Credit Hours/factor shall be 54 to complete the programme .

### **b) Definition of Credit Hours/Factor versus lecture hours in the academic organization**

One Credit Hour is equivalent to 15 lecture hours. Three Credit Hours/Factor is equivalent to 45 lecture hours (i.e. contact between the lecturer and the student). One course has three Credit Hours/Factor which are equivalent to 45 lecture hours.

### **c) Grading Of Courses**

Each unit is graded out of 100 marks and pass mark is 50 marks. The marks are translated

into letter grades or GPA grading systems as indicated in the table below.

Marks	Grade	GPA
70% and above	A	Equivalent GPA
60% to 69%	B	Equivalent GPA
50% to 59%	C	2.0
Below 50%	F	0

The above grading system is a guide but any mark below 50% is a fail.

#### **d) Conferment of the Degree**

A student will graduate after having passed all the courses, the thesis/research project and satisfied all the requirements of the university

### **8.0 PROGRAMME STRUCTURE/MATRIX**

The MBA programme consist of three components as below

1	Core courses	12 courses/unit
2	Specialization courses	4 courses/unit
3	Research Project/ Thesis/Dissertation	2 courses/unit

The MBA programme may provide additional electives.

### **8.1 Core MBA Courses**

The following courses are core to MBA programme or equivalent

- a) Financial Accounting
- b) Marketing Management
- c) Strategic management
- d) Human resource management
- e) Management Theory & Practice
- f) Quantitative Methods
- g) Research Methods
- h) Managerial Economics

Four (4) other courses shall be selected from the following to make a minimum of twelve (12) core courses:-

- a) Management Information Systems
- b) Financial Management
- c) Entrepreneurship Management
- d) Project Management
- e) Operations Management
- f) Corporate Governance and Business Ethics
- g) Managerial Accounting

### **8.2 MBA Specialisation Courses**

The MBA programmes shall provide the following courses in specialisation areas as follows:

- a) *Accounting*
  - i. Auditing and investigation
  - ii. Business taxation
  - iii. Advanced financial accounting

- iv. Accounting seminar

*b) Finance*

- i. Corporate Finance
- ii. Investment and portfolio Management
- iii. International Financial Management;
- iv. Finance Seminar

*c) Marketing*

- i. Global Marketing Management
- ii. Consumer Behaviour
- iii. Marketing Communication
- iv. Marketing Seminar

*d) Strategic Management*

- i. Global Strategic Management
- ii. Management of strategic Change
- iii. Advanced Strategic Management
- iv. -Strategic Management Seminar

*e) Human resource management*

- i. Human resource development
- ii. Employee Relations
- iii. Performance and Reward Management
- iv. Human Resource Seminar

*f) Management Information Systems*

- i. - System Analysis and Design
- ii. - Database Management
- iii. - Principles of information security and privacy
- iv. - MIS Seminar

*g) Entrepreneurship Management*

- i. Corporate Entrepreneurship
- ii. Entrepreneurship Development
- iii. Environment of Small Enterprises
- iv. Entrepreneurship Seminar

*h) Project Management*

- i. Project Planning and Implementation
- ii. Project Monitoring and Evaluation
- iii. IT in Project management
- iv. Project Management Seminar

*i) General MBA option*

Individual universities may provide a general option by selecting electives from different specializations. The general MBA option targets those who wish to take different courses without focusing on a particular area of specialisation in addition to the core units.

## **9.0 PROGRAMME MATRIX**

### **9.1 Core Programme**

	<b>CORE PROGRAMME LEARNING OUTCOMES</b>	<b>COURSE UNITS</b>
<b>1</b>	Formulate and implement policies and procedures in business functional areas.	<ul style="list-style-type: none"><li>• Management theory &amp; practice</li><li>• All other core units</li></ul>
<b>2</b>	Conduct relevant research, monitoring and evaluation for managerial decision making.	<ul style="list-style-type: none"><li>• Research methods</li><li>• Managerial economics</li><li>• Quantitative methods</li></ul>
<b>3</b>	Manage contemporary problems and	<ul style="list-style-type: none"><li>• Strategic management</li></ul>



	challenges in modern and complex business environment.	<ul style="list-style-type: none"> <li>• Research Project</li> </ul>
<b>4</b>	Conduct business practices within the acceptable legal and ethical framework.	<ul style="list-style-type: none"> <li>• Strategic management</li> <li>• Corporate governance and Business ethics</li> </ul>
<b>5</b>	Design and implement strategic direction for any organization.	<ul style="list-style-type: none"> <li>• Strategic management</li> <li>• Marketing management</li> </ul>

## 9.2 Accounting

	<b>SPECIALIZATION LEARNING OUTCOMES – ACCOUNTING</b>	<b>COURSE UNITS</b>
<b>1</b>	Analyze the financial statements for proper resource allocation.	Financial accounting
<b>2</b>	Prepare tax reports and determine the tax liability of an entity.	<ul style="list-style-type: none"> <li>• Financial accounting</li> <li>• Managerial accounting</li> </ul>
<b>3</b>	Conduct internal audit of an entity's allocation and utilization of resources.	<ul style="list-style-type: none"> <li>• Advanced Financial accounting</li> </ul>
<b>4</b>	Analyze and interpret management accounting reports.	<ul style="list-style-type: none"> <li>• Managerial accounting</li> <li>• Quantitative methods</li> </ul>
<b>5</b>	Supervise all accounting and financial operations within an organization.	<ul style="list-style-type: none"> <li>• Managerial accounting</li> <li>• Advanced financial accounting</li> </ul>
<b>6</b>	Implement the organization's general financial policies and strategies.	Accounting Seminar

### 9.3 Financial Management

	<b>SPECIALIZATION LEARNING OUTCOMES- FINANCIAL MANAGEMENT</b>	<b>COURSE UNITS</b>
<b>1</b>	Interpret an organization's investment decisions.	Financial Accounting
<b>2</b>	Control the working capital in an organization.	Financial Management
<b>3</b>	Minimize risk exposure of an organization.	<ul style="list-style-type: none"> <li>• International Financial Management</li> <li>• Financial Management</li> </ul>
<b>4</b>	Analyze financing decision.	<ul style="list-style-type: none"> <li>• Investment &amp; Portfolio Management</li> <li>• Corporate Finance</li> <li>• - Quantitative Methods</li> </ul>
<b>5</b>	Evaluate the techniques used to manage finances in organizations.	<ul style="list-style-type: none"> <li>• Advanced Financial Management</li> <li>• Finance seminar</li> </ul>

### 9.4 Marketing Management

	<b>SPECIALIZATION LEARNING OUTCOMES – MARKETING</b>	<b>COURSE UNITS</b>
<b>1</b>	Analyze the marketing environment and strategies	<ul style="list-style-type: none"> <li>• Marketing management</li> <li>• Strategic management</li> </ul>
<b>2</b>	Develop appropriate marketing strategies	<ul style="list-style-type: none"> <li>• Consumer Behaviour</li> <li>• Global Marketing Management</li> </ul>
<b>3</b>	Implement marketing programmes.	<ul style="list-style-type: none"> <li>• Marketing management</li> <li>• Marketing</li> </ul>

		Communication
4	Evaluate the progress of marketing programmes	<ul style="list-style-type: none"> <li>• Marketing Seminar</li> <li>• Strategic management</li> </ul>
5	Sustain customer relationships.	<ul style="list-style-type: none"> <li>• Marketing seminar</li> <li>• Financial accounting</li> </ul>

## 9.5 Strategic Management

	<b>SPECIALIZATION LEARNING OUTCOMES – STRATEGIC MANAGEMENT</b>	<b>COURSE UNITS</b>
1	Analyze the business environment for decision making;	Strategic management
2	Formulate business strategies for competitive advantage;	<ul style="list-style-type: none"> <li>• Global Strategic Management</li> <li>• - Marketing management</li> </ul>
3	Implement appropriate strategies;	Advanced Strategic Management
4	Analyze various business models and their relevance to organizations;	<ul style="list-style-type: none"> <li>• Strategic management</li> <li>• Project management</li> </ul>
5	Critique the existing business policies.	Strategic Management Seminar
6	Evaluate results and recommend strategic changes in the organization.	<ul style="list-style-type: none"> <li>• Management of strategic Change</li> <li>• - Financial Management</li> </ul>

## 9.6 Human Resource Management

	<b>SPECIALIZATION LEARNING OUTCOMES- HUMAN RESOURCE MANAGEMENT</b>	<b>COURSE UNITS</b>
1	Match the human resources to the strategic goals of the organization.	<ul style="list-style-type: none"><li>• Human Resource management</li><li>• Human resource development</li></ul>
2	Design policy frameworks for effective human resources management.	<ul style="list-style-type: none"><li>• Management theory and practice</li><li>• Employee Relations</li></ul>
3	Devise strategies for human resource motivation and retention.	Performance and Reward Management
4	Develop diverse human resource for the benefit of the organization.	Human resource development
5	Appraise the quality and quantity of human resource.	<ul style="list-style-type: none"><li>• Performance and Reward Management</li><li>• Human Resource Seminar</li></ul>

## 9.7 Management Information Systems

	<b>SPECIALIZATION LEARNING OUTCOMES- MANAGEMENT INFORMATION SYSTEMS</b>	<b>COURSE UNITS</b>
1	Design appropriate information systems in organizations.	<ul style="list-style-type: none"><li>• Management information systems</li><li>• System Analysis and</li></ul>

		Design
2	Evaluate the management information systems in an organizational.	Database Management
3	Research, assess and recommend appropriate information and communication technology in the organization.	Decision support and Expert Systems
4	Formulate policies to protect organization's critical information.	<ul style="list-style-type: none"> <li>• Strategic management</li> <li>• Database Management</li> </ul>
5	Plan, execute, and evaluate management information systems solutions	MIS Seminar

## 9.8 Entrepreneurship

	<b>SPECIALIZATION LEARNING OUTCOMES – ENTREPERENEURSHIP</b>	<b>RELEVANT COURSES</b>
1	Generate and plan for new business ideas/opportunities.	<ul style="list-style-type: none"> <li>• Corporate Entrepreneurship</li> <li>• Entrepreneurship Development</li> </ul>
2	Evaluate viability of business ventures.	<ul style="list-style-type: none"> <li>• Entrepreneurship Development</li> <li>• Marketing management</li> </ul>
3	Design strategies for business growth and financing.	Environment of Small Enterprises
4	Evaluate the business environment for small business.	Entrepreneur Seminar
5	Develop new ventures and launch innovative initiatives.	Entrepreneurship development

## 9.9 Project Management

	<b>SPECIALIZATION LEARNING OUTCOMES- PROJECT MANAGEMENT</b>	<b>RELEVANT COURSES</b>
1	Design project plan and sequence of tasks;	Project Planning and Implementation
2	Implement project and ensure accomplishment of objectives.	<ul style="list-style-type: none"><li>• Project Planning and Implementation</li><li>• Quantitative methods</li><li>• IT in Project management</li></ul>
3	Evaluate project budgets and implementation activities.	<ul style="list-style-type: none"><li>• Financial accounting</li><li>• Project Monitoring and Evaluation</li></ul>
4	Assess risk elements and challenges of undertaking a project in an organization.	Project Management Seminar
5	Conduct project monitoring and evaluation.	Project Monitoring and Evaluation

## 10.0 MINIMUM CREDIT TRANSFER

There shall be a provision for transfer from or to an MBA programme from one University to another:-

- a) Students may transfer from MBA programme in other universities recognized by Commission for University Education (CUE).
- b) The maximum number of credits that may be transferred is 50% of the courses other than the research project (24 credits or the equivalent in the other university's system).
- c) The lowest grade for acceptable transfer for individual courses is C or equivalent.

## **11.0 COURSE DESCRIPTIONS**

### **FINANCIAL ACCOUNTING**

### **3 CREDIT HOURS**

#### **The purpose of the course is to-;**

Expose students to the concepts and conventions of accounting as a profession and the application of these concepts in accounting practices of business transactions and reporting procedures.

#### **Learning Outcomes:**

Upon successful completion of the course, learners should be able to;

1. Develop conceptual frameworks of accounting and apply in real-life business accounting practices.
2. Formulate accounting principles, policies and standards for financial reporting.
3. Generate financial statements of different accounting entities.
4. Analyze the performance of accounting entities for purpose of planning and control.

#### **Course Content**

Accounting and branches of accounting; Definition of Financial accounting terms; Users of financial statements; Characteristics of information in Financial reports; The accounting equation and its significance; The financial report. Basic accounting concepts: Regulatory framework in Financial Reporting, The basic accounting concepts in Financial Reporting Accounting concepts, Bases & Policies. The accounting cycle: measurement and recording accounting transactions: Double entry book-keeping, journals, ledgers & the cash book, the trial balance. The end year adjustments and measurement of periodic losses. The adjusted trial balance; Preparation of the income statements , the balance sheet and Cash Flow Statements; Interpretation of financial statements and ratio analysis .

**Mode of delivery**

Lectures, group discussions, case study analysis, student presentations.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

**Core text**

Baker, R.E., Lembke, V.C. & King, T.E. (2004). *Advanced Financial Accounting*. 6th Ed. Boston: McGraw-Hill Irwin.

Lewis, R. & Pendrill, D. (2003). *Advanced Financial Accounting*. 7th Ed. Harlow: Pearson Education.

**MARKETING MANAGEMENT****3CREDIT HOURS****Purpose of the Course;**

The aim of the course is to cultivate a strategic approach to marketing and developing relevant marketing strategies.

**Expected Learning Outcomes**

On completion of this course students should be able to:

1. Evaluate theoretical marketing management concepts.



2. Develop processes of analysis, planning, implementation and control of the marketing function in organizations.
2. Apply theoretical concepts to practical marketing situations.
3. Implement marketing plans and strategies adopted by organizations.

### **Course Content**

Marketing in today's Economy, Marketing Strategies and Plans, Ethics Issues and Social Responsibility, Collecting and Analyzing Market Information, Competitive Advantage and Strategic Focus/ SWOT Analysis, Understanding Customers, Segmenting and Targeting Markets, Product Strategy, Pricing Strategy, Marketing of services; Distribution and Supply Chain Management, Integrated Marketing Communication, Marketing Implementation and Control, developing and Maintaining Long-Term Relationships, Global Marketing.

### **Learning and Teaching Methodologies**

Lectures, group discussions, case study analysis, student presentations.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **CoreTexts**

Ferrell,O C & Hartline, MD 2011, *Marketing Strategy*, 5th Ed, South Western, USA.

Kotler,P & Keller, KL 2006, *Marketing Management*, 12th Ed, Prentice Hall, USA.

## **STRATEGIC MANAGEMENT**

**3CREDIT HOURS**

**Prerequisite:** Management Theory & Practice

### **Purpose of the Course**

This course is designed to create greater insight into fundamental aspects of strategic management and improve analytical skills for decision-making.

### **Expected Learning Outcomes**

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

1. Analyze the environment ;
2. Formulate corporate and business strategies;
3. Implement the organizational strategies
4. Analyze and develop strategic alternatives;
5. Analyze and determine appropriate business models for competitive advantage.

### **Course Content**

Meaning of strategy and strategic management; Environmental analysis. Tools of strategic analysis, evaluation and choice of strategy, strategy formulation, implementation and control, strategic Competitive Advantage; Analyzing Company's Resources and Competitive Position; The five Porter industry analysis forces, Generic Competitive Strategies , Corporate Portfolio Management, Diversification Strategies; Vertical Integration Strategies; Mergers, Acquisition and Takeover Strategies; Strategic Alliances and Collaborative Partnerships; Outsourcing Strategies. Emerging issues

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core Texts**

David, F. R., (2005). *Strategic Management Concepts and Cases*. 10<sup>th</sup> ed. New York: Prentice Hall.

Pearce J.A Robinson R.B, *Strategic Management* , Irvin publishers Boston, 2004

Thomas L. Wheelen. (2006) *Strategic Management and Business Policy*. Saddle River, NJ: Pearson Education.

Thompson, A.A., Jr. & Strickland, A.J. III (2004). *Strategic Management: Concepts and Cases*. 14th Ed. Boston: McGraw-Hill.

## **HUMAN RESOURCE MANAGEMENT                      3 CREDIT HOURS**

### **Purpose of the course:**

To expose learners to all levels of human resource management functions for purpose of creating value through people.

### **Expected Learning Outcomes**

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

1. Analyse the applicability of fundamental HRM concepts.
2. Evaluate various HRM theories and frameworks in order to assess the practical value.

3. Analyze organization's human resources issues.
4. Supervise and measure employee performance.
5. Develop a range of competencies and roles of employees at various levels of the organisation.

### **Course Content**

Human resource management HRM in perspective, Development of HRM, Models of HRM, Personnel and HRM, HRM planning, Recruitment and selection, Human resource development, Performance management, Compensation management, Employee relations management, Safety and health management, International human resources management, Ethics in managing human resources, Emerging issues.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core text**

Amstrong, M. (2009): **A Handbook of Human Resources Management** (10<sup>th</sup> Ed), Prentice Hall

Dressler, G. et al. (2007) **Management of Human Resources, 2<sup>nd</sup> Edition**. Pearson Prentice-Hall

## **MANAGEMENT THEORY AND PRACTICE      3CREDIT HOURS**

### **Purpose of the Course.**

To develop the skills and competencies that are necessary for managers to run a business institution on a day today basis. The course provides an over view of the activities and processes that are undertaken by managers in organization's daily operations.

### **Expected Learning Outcomes**

At the end of the course the learner should be able to:

1. Apply management theory to organization's operations.
2. Develop an appropriate organization structure.
3. Plan and organize activities of the organization.
4. Provide leadership to organization workforce.
5. Develop appropriate control mechanisms to organization operations.

### **Course Description**

Introduction to management; Managing and managers, Evolution of management theory. Planning: Decision making, planning and strategic management. Organizing; Organizational design and structure, power and authority, delegation, centralization and decentralization Managing organization change and innovation. Leading; Motivation, leadership, teams and teamwork, communication and negotiation. Controlling; Effective control. Emerging issues in management; Organization and the operating environment Globalization and management, Organizational culture; Quality management.

## **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>Weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

## **Core text**

Koontz Harold and Weihrich Heinz .(2008), Essentials of Management, An international Perspective, Seveth Ed , Tata Mcgraw-Hill.

Stoner James A. F, Freeman R, Edward, Daniel R. and Gilbert,J.R (2007), Management, Sixth Ed, Pearson. Prentice Hall.

## **QUANTITATIVE METHODS**

## **3 CREDIT HOURS**

### **Purpose of the course**

To enable the learner analyze quantitative business data For decision making as well as apply quantitative tests in research work.

### **Learning outcomes**

1. Apply theoretical mathematical models to real life business situations.
2. Analyze and Interpret quantitative business data.
3. Represent graphically various quantitative data for decision making
4. Choose and apply various tests to hypothesis testing and research data analysis

### **Course content**

Functions; Graphical presentation; types of functions; Polynomial; Experimental and logarithmic; multivariate; matrix Algebra; matrix operations and applications; solutions to systems of equations; Input- output models' Markovian analysis. Calculus, integration and applications; linear programme; Descriptive statistics; probability; decision theory and decision trees. Probability distribution; inferential statistics; Hypothesis testing, Z-test, t-test, chi- square tests, ANOVA Correlation, Regression analysis; Scatter diagrams. F- tests; significance of regression parameters.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>Weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts:**

Any text on quantitative methods or statistical techniques.

**Purpose of the course**

To help learners acquire knowledge and skills of research methods and their applications to the solutions in both academic research and in management decision-making process.

**Expected Learning Outcomes of the Course**

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

1. Identify a research problem and develop an approach to the researchable problem.
2. Develop a research proposal and write a research thesis.
3. Apply research tools and techniques to a research problem.
4. Interpret research findings to inform managerial decision making
5. Apply ethics research work.

**Course Content**

The research process; Definition of research; Types of research; Purpose of research; Research as a science or art; Research paradigms; Identification of research theme and area; Statement of problem; Purpose; Objectives; Questions; Hypotheses; literature review; Methodology: Research designs; Population; Sampling methods; Designing research tools; Validity and reliability; Methods and instruments of data collection, Analysis and interpretation; Measurement of variables using SPSS or E-Views; Fundamental ethical principles; Writing research reports.

**Learning and teaching methodologies**

Lectures, group discussions, independent study, student presentations and assignment.



<b>Assessment</b>	<b>Weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts**

Kothari, C. R. (2004). *Research Methodology: Methods & Techniques*. Second edition. New Delhi: New Age International.

Mugenda, A. G. (2011). *Social Science Research: Theory and Principles*. Nairobi: Applied Research and Training Services.

## **MANAGERIAL ECONOMICS**

**3 CREDIT HOURS**

### **Purpose of the course**

To enable learners to understand the relevance and the applications of economic instruments and techniques in analyzing and solving business-related issues in order to enhance managerial decision-making. It also involves developing competences for allocation of scarce resources in public and private institutions.

### **Learning Outcomes:**

Upon successful completion of the course, learners should be able to:

1. Apply economic techniques in the managerial decision-making process.
2. Explain how to apply economic theory in a range of situations involving the behavior of consumers and firms.
3. Demonstrate knowledge of how to solve business problems using managerial economics skills.

4. Discuss how economists think about business problems.

### **Course Content**

Nature and scope of managerial economics, economic decision-making tools, decisions within firms, optimal decisions using marginal analysis, demand analysis and optimal pricing, estimating demand and demand forecasting. Production and cost analysis, price and output decisions in various market structures, capital budgeting and decision-making under risk and uncertainty. Stakeholders of an economic entity

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts**

1) Thomas, C. R. and Maurice, S. C. (2008), *Managerial Economics*, 9<sup>th</sup> Ed. McGraw Hill Higher Education.

2) Keat, P. and Young, P. (2008), *Managerial Economics: Economic Tools for Today's Decision Makers*; 6<sup>th</sup> Ed. Prentice hall.

## THESIS OR RESEARCH PROJECT

6 CREDIT HOURS

### Purpose of the course

The purpose of the MBA thesis/project is to introduce students to the art and science of academic research.

### Learning Outcomes:

Upon successful completion of the course, learners should be able to:

1. Design research projects to address organizational challenges.
2. Conduct research for use in the managerial decision-making process.
3. Demonstrate knowledge of how to solve business problems.
4. Make recommendations for policy implementation.

### Course Content

It will draw upon relevant concepts and techniques introduced during the taught part of the course and will seek to combine the theory and practice through the completion of a relevant and in-depth piece of work. The thesis/project will comprise original work, independently performed under the supervision of student's supervisor. Further, the thesis/project will manifest a student's ability to reflect and write independently on business administration related issues. The results will be presented in a typed and bound thesis following the format for publication approved for Graduate Studies.

### Learning and teaching methodologies

Thesis advising, supervision and oral presentations of proposal and final thesis/project.

Assessment	weighting
Oral presentations	20%

Thesis Examination	80%
Total Score	100%

### **Core texts**

Students will use all textbooks and journals as resources for the projects as needed.

**DESCRIPTION OF THE OTHER CORE COURSES FROM WHICH FOUR MORE CAN BE CHOSEN TO MAKE A TOTAL OF TWELVE (12) CORE COURSES.**

**MANAGERIAL ACCOUNTING**

**Prerequisite:** Financial Accounting

**Purpose of the course**

To provide fundamental concepts and basic methods of management accounting in order to analyze and communicate accounting information related to economic events of organizations.

**Learning Outcome**

Upon successful completion of this course, the student should be able to:

1. Evaluate the characteristics and behavior of different types of costs and cost drivers.
2. Analyze and interpret costs for decisions making.
3. Determine activity-based costing for purpose of assigning costs and pricing to the processes and products.
4. Apply balanced scorecard to evaluate and interpret divisional performance.
5. Compile budgets and conduct budgetary process.

**Course Content**

Introduction to Management Accounting; Financial accounting and management accounting; management accounting and ethics; Cost classification; Cost Volume Profit Relationships: CVP analysis, Break-even point, Margin of safety. Short Term Decisions; Traditional Cost Accounting Systems; Cost allocation and accumulation method ,job-order costing and process

costing system, joint product and by product costing. Activity-Based Costing, Determine cost of activities and cost drivers. Budgeting and Budgetary Controls; Types of budgets; the budgetary process; planning and control. Decentralization, Responsibility Centers and Transfer Prices: Divisional performance evaluation; Evaluation techniques, the balance score card.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>Weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core Texts**

Horngren, C.T., Foster, G. & Datar, S.M. (2005). *Cost Accounting: A Managerial Emphasis*. 12th Ed. Delhi: Prentice Hall.

Noreen, E.W., Brewer, P.C. & Garrison, R.H. (2005). *Managerial Accounting*. Boston: McGraw-Hill.

## **MANAGEMENT INFORMATION SYSTEMS**

**Prerequisite: None**

## **Purpose of the course**

The purpose of this course is to provide managers with the instruments for organizing, evaluating and efficiently running businesses using information management tools.

## **Expected Learning Outcome**

Upon successful completion of this course, the student should be able to:

1. Develop technical and managerial skills in information technology.
2. Apply various information management tools to decision making.
3. Evaluate different approaches to information systems management.
4. Develop information systems structure for the organization.
5. Use the information technology to enhance organizational performance.

## **Course content**

Overview of management information systems , strategic management of business, information security challenges, Database management systems; Databases approach Vs Traditional approach; Database creation, maintenance and organization; Organization and management structure; types, data and information flow within organizational structure; Technical foundations of information systems; Systems approach; MIS and computer application; Information systems analysis, Design and implementation. Managing information resources.

## **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%

CATs	20%
Final Exam	60%
Total Score	100%

### **Core Text**

Jawadekar S Waman (2007) management Information systems, Tata McGraw-Hill company, New Delhi.

## **FINANCIAL MANAGEMENT**

**3 CREDIT HOURS**

**Prerequisite:** Financial Accounting

### **Purpose of the Course**

To provide an insight into the role of accounting techniques in the management of national and international resources, finance and investment decisions.

### **Expected Learning Outcomes**

Upon successful completion of this course, the student should be able to:

1. Conduct financial planning, analysis, and control.
2. Apply financial theory and concepts to managerial decision making.
3. Analyze the extent of risk exposure of an organization.
4. Determine the appropriate capital mix and the source of financing.

### **Course Content**

Scope and nature of financial management, time value of money, risk and returns, financial planning and control. Financial forecasting, cost of capital. Capital budgeting techniques.



Working capital management. Divided policy and valuation, financial markets, money markets, the capital market, the stock exchange market, valuation of securities.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core Texts**

Brigham, E., & Ehrhardt, M. (2005). *Financial Management: Theory and Practice* (12 ed.). London: Southern Western CENGAGE Learning.

Pandey, I. (2010). *Financial Management* (10 ed.). Delhi: Vikas Publishing House.

## **ENTREPRENEURSHIP MANAGEMENT**

**3 CREDIT HOURS**

**Pre-requisites:** None

### **Purpose of the course**

To enable the learner identify entrepreneurial capability and equip them with knowledge of initiating and growing new ventures.

### **Learning out comes.**

Upon successful completion of the course the learner should be able to:

1. Identify new business opportunities for the expansion of the business
2. Conduct feasibility analysis for starting new business venture.
3. Develop an appealing business plan for the stakeholders
4. Develop strategies for sourcing of business funding.
5. Make a knowledge based Choice of a suitable form of business.

### **Course content**

Entrepreneur and entrepreneurship; Entrepreneurial process , Developing successful business ideas; Recognizing opportunities and generating ideas; Types of business; Feasibility analysis, Writing a business plan; Developing an effective business model, Moving from idea to a firm; Assessing new venture financial viability, Building a new venture team, Sources for business financing; Growing a business venture; Intellectual property; Franchising.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

## **Core Texts**

Barringer Bruce .R and Ireland R. Duane (2008). *Entrepreneurship: Successfully launching New Ventures*, 2<sup>nd</sup> Edition, Pearson Prentice Hall.

Robert Hisrich, Michael Peters and Dean Shepherd (2009), *Entrepreneurship* McGraw-Hill/Irwin; 8th Edition.

## **PROJECT MANAGEMENT**

## **3 CREDIT HOURS**

### **Purpose of the course:**

To Provides learners with knowledge to plan, initiate, Implement and manage organizational projects successfully.

### **Expected Learning Outcomes .**

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

1. Evaluate the viability of undertaking a project in an organization.
2. Determine the scheduling and approaches to implementing projects.
3. Apply various tools and techniques to counter challenges of an ongoing project.
4. Develop risk mitigation measures of an ongoing project.

### **Course Content**

Approaches to project management; Contemporary approaches to project management; Project life cycle; Developing project plan; Planning scheduling and managing resources, Systems thinking and process in focus, Problem solving techniques; Project implementation; Managing and leading projects; Avoiding project failure; Monitoring and control, Project evaluation and risk management.

## **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

## **Core Texts**

Denis Lock. (2003) Project Management. Great Britain: Gower

Harold Kerzner. (2006) Project Management: A Systematic Approach to Planning Scheduling and Controlling. New Jersey: John Wiley and Sons.

## **OPERATIONS MANAGEMENT**

### **Purpose of the course**

To equip the learner with knowledge in designing and conducting logistics in execution of the organizational operations.

### **Learning outcomes**

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

1. Assess the organization's logistical requirements.
2. Design models of sequencing of activities .
3. Evaluate the applicability of theoretical models.

4. Execute logistical operations internally and externally to the organization.

### **Course content**

Nature and scope of operations management. Operations system and decision making. Models for operations management decisions, conventional models and quantitative models. Planning and design of the operations system. Functioning and control of the operations system; logistics systems, production/inventory control systems; output quality control systems; cost control systems.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts:**

Harold Kerzner. (2005) Using the Project Management Maturity Models: A Strategic Planning for Project Management, 22<sup>nd</sup> ed. New York: John Wiley and Sons.

C. A. Cole. (2005). Strategic Management. London: Thomson Learning.

Kevin Callahan and Lynnem M. Brooks. (2004) Essentials of Strategic Project Management. New York: John Wiley and Sons.

Denis Lock. (2000). Project Management, 8<sup>th</sup> ed. UK: Gower

**Purpose of the Course:**

To enable students to understand and apply corporate governance and business ethics principles to private- and public-sector management decision-making.

**Expected Learning outcomes:**

On completion of this course the students should be able to;

1. Integrate theories of corporate governance to business ethics.
2. Apply corporate governance and Business ethics to various business situations.
3. Analyze contemporary organizational issues in light of corporate governance and business ethics principles, for the betterment of the organization and the society.
4. Analyze cases to appreciate the role of ethics and corporate governance in building successful businesses.

**Course Content.**

The course examines the meaning of corporate governance; the rights, duties and obligations of managers, directors, creditors, employees, suppliers and customers; a comparative analysis of corporate governance in Europe, America, Asia, and Africa; awareness creation; the role of corporate governance centres and the Kenyan government in enforcing corporate codes; applications of corporate governance in different organizations; the relevance of business ethics in the functional areas of the organization. Contemporary issues in corporate governance and business ethics. Case studies in corporate governance and business ethics.

**Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core Texts**

Alexander Brick (Ed) 2011, *Corporate Governance and Business Ethics*, Springer, New York

Jeremy Moon et al. (2010) *Corporate Governance and Business Ethics*, Edward Elgar Publishing, London

## **COURSE DESCRIPTIONS FOR THE SPECIALISATIONS**

### **FINANCIAL ACCOUNTING SPECILIZATION**

#### **ADVANCED FINANCIAL ACCOUNTING**

**3 CREDIT HOURS**

**Prerequisite:** Financial Accounting.

#### **Purpose of the course**

This course is designed to provide the most innovative and comprehensive insight of advanced financial accounting topics on the market today. Strong pedagogical elements are incorporated throughout this course. Advanced application of accounting pronouncements, relating to Business Combinations and Multinational Accounting

#### **Learning outcomes:**

At the end of this course, the learners will be able to:

1. Apply the international accounting standards in financial reporting.
2. Describe the general accounting theory pertaining to complex financial transactions including Business Combinations.
3. To prepare various types of consolidated financial statements.
4. Evaluate the effects of price level changes on financial performance of an entity.
5. Prepare financial statements for multinational corporations.

#### **Course Content**

Introduction, The regulatory framework of accounting, Accounting for leases, Accounting for price level changes. Foreign currency translation consolidated financial statements and foreign subsidiaries. Accounting for business combination, acquisition verses Merger accounting



method. Accounting for investments, joint ventures and associates; Bankruptcy, receivership and Liquidation. Accounting for reorganization and alteration of capital: Alteration of ordinary shares capital; redemption of preference shares; issue and redemption of debentures; Accounting for pension.

### **Learning and teaching methodologies**

Lectures, group Discussions, Case Study Analysis, student Presentations and Assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts**

Frank Wood and Allan Sangster, Business accounting 2(11<sup>th</sup> Edition) 2008, Prentice Hall, London

Joe Ben Hoyle, Thomas Schaefer and Timothy Douppnik, **Advanced Accounting (11<sup>th</sup> Edition)**, 2012, McGraw-Hill, London.

R Lewis and Pendril David **Advanced Financial Accounting**. 2004 Prentice hall, London.

Nzomo N D. **Advanced Financial Accounting** 2004, Kenya Literature Bureau, Nairobi

## **TAX LAW AND PRACTICE**

### **Purpose of the course**

The tax course provides learners with a working understanding of the Income Tax Act, the Excise Tax Act and their administration. The course should also provide a detailed examination

of the income tax laws concerning the income of individuals from employment, business, property and capital gains.

### **Learning Outcomes:**

Upon successful completion of the selected tax course, the student should be able to:

1. Apply Kenyan income tax laws and related planning concepts in practical problems and case settings
2. Identify personal tax issues, analyze the various personal tax issues and effectively communicate the issues, tax implications, alternatives and recommendations of the personal tax issues identified
3. Identify the various types of income for taxation purposes, Complete a detailed personal tax return, fully understanding the ramifications of all the income inclusion and deduction items
4. Advise individuals, business entities and limited companies on tax planning and implications of tax laws.

### **Course content**

Basic concepts of tax and purpose of taxation: principles of tax; Structure, characteristics and organization of the Income Tax Act; Interpretation of tax legislation; Liability for tax; Tax evasion; Concept of residency; taxable persons. Computation of income: Income for taxation; Source and timing of income or loss; taxation of individuals, sole proprietors, partnerships and limited companies. Capital gains and allowances; assessment of payable tax; value added tax; Administration, returns, assessments, payments and appeals; Installment tax

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts**

N. A. Saleemi, *Taxation II Simplified*,

Osambo A.T. (Dr), *Income Tax – Law and Practice*, Bluechip Copy Services (2009)

Income tax act

## **AUDITING AND INVESTIGATION**

**Prerequisite:** Financial Accounting

### **Course Purpose**

This course seeks to provide students with an understanding of the theory and practice of auditing and related assurance services.

### **Learning Outcomes:**

Upon successful completion of this course, the student should be able to:

1. Explain the objectives of different audit/assurance engagements
2. Describe the process of a statutory audit and other audit/assurance engagements
3. Identify and apply the legal and professional requirements pertaining to particular audit/assurance engagements.
4. Identify relevant audit risk areas and appropriate general audit/assurance objectives

5. Perform audit/assurance tests and evaluate the results and prepare appropriate audit/assurance reports

### **Course Content**

The nature and function of different types of audit/assurance engagements. Ethical, professional and legal aspects of appointment to, and conduct of, audit/assurance. Engagements. The audit risk model and planning audit/assurance engagements. The design and conduct of appropriate audit/assurance tests. Evaluating audit/assurance evidence. Audit/assurance reporting. Internal and operational auditing and other assurance services. Current developments and controversies in auditing/assurance services.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts**

Alan Millichamp and Richard Taylor, Auditing (12<sup>th</sup> Edition), 2012, Cengage Learning , London.

Alvin Arens, Randal Elder and Mark Beasley, *Auditing and Assurance Services*: (14<sup>th</sup> Edition), 2011, Prentice Hall, London.

Auditing standards and guideline

## **ACCOUNTING SEMINAR**

### **Course purpose**

This course will help the students to understand and appreciate contemporary and technical issues facing the accounting profession.

### **Learning Outcomes:**

At the end of this course unit, graduates will be able to:

1. Apply guidelines for financial reporting standards.
2. Find solutions to contemporary issues facing accounting like mergers and acquisitions, environmental accounting.
3. Apply skills at the work place.

### **Course Content:**

The course focuses on contemporary and technical issues facing accounting like mergers and acquisitions, environmental accounting and IAS/IFRS.

Contemporary topics and issues in accounting will be discussed in detail both through small groups and by inviting captains of business and government. Topics will include: Environmental accounting; Human capital accounting; accounting ethics ; financial accounting; management accounting; accounting for good will and patents; taxation, auditing; fund accounting information systems; public sector accounting and reporting and performance measurements. After a series of seminars the student will choose a topic to do further research on it and write a comprehensive paper which will be presented in viva voce and a hard copy for marking.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation	10%
Case study	20%
Research/Term paper	20%
Final Exam	50%
Total Score	100%

### **Core texts**

Joe Ben Hoyle, Thomas Schaefer and Timothy Douppnik, **Advanced Accounting (11<sup>th</sup> Edition)**, 2012, McGraw-Hill , London.

Frank Wood and Allan Sangster, Business accounting 2(11<sup>th</sup> Edition) 2008, Prentice Hall, London

R Lewis and Pendril David, **Advanced Financial Accounting**. 2004 Prentice hall, London.

Nzomo N D. **Advanced Financial Accounting** 2004, Kenya Literature Bureau, Nairobi.

Any other relevant text and journals

International Financial Reporting standards

## **FINANCIAL MANAGEMENT SPECIALIZATION**

### **INTERNATIONAL FINANCIAL MANAGEMENT**

**3 CREDIT HOURS**

**Pre-requisite:** Financial Management

#### **Purpose of the Course**

The course intends to equip the student with financial knowledge and skills necessary for decision-making for corporations operating in the international environment.

#### **Expected Learning Outcomes**

At the end of the course the student should be able to:

1. Assess the influence of international trade and finance to domestic markets.
2. Determine foreign exchange rates and the impact on the organization.
3. Formulate financial policies of multi-national companies.
4. Demonstrate ability to undertake international trade transactions.
5. Apply international payment systems, regulations and procedures.

#### **Course Content**

An introduction to international finance, the global economic environment, macroeconomic policy in an open economy, international financial markets, determination of exchange rates, financial crises, currency derivatives, interest rate risk management, international portfolio investment, international capital structure and cost of capital, foreign direct investment and capital budgeting, multinational cash management.

## **Learning and Teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

## **Core texts**

Baker, James C. (1998). *International Finance: Management, Markets, and Institutions*, 23<sup>rd</sup> Edition. New Jersey: Prentice Hall.

Madura, J. (2006). *International Financial Management*. 8<sup>th</sup> Edition. Australia: Thomson.

## **.INVESTMENTS & PORTFOLIO MANAGEMENT**

**3 credit hours**

**Pre-requisite:** Financial Management

## **Purpose of the Course**

The course intends to enrich the learner with knowledge of investment avenues, identification of determinants of a good investment, analysis of different investment avenues for the purpose of making investment decisions and construction of an optimal portfolio.



## Expected Learning Outcomes

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

1. Demonstrate an understanding of the different investments available to an investor.
2. Compare different factors that affect investments and the environment in which investment decisions are made.
3. Conduct investment analysis at different levels of the economy.
4. Assess the impact of operations of the capital and money markets to the economy.
5. Analyze portfolios in order to reduce risk and maximize returns.

## Course Content

Introduction to Investment; An overview of investment, Risk and returns, Types of investments: Fixed and variable return securities, Security Markets; Securities commissions, capital markets, Stock exchange operations; Security Analysis; Valuation of securities, Fundamental analysis, Technical analysis and random walk analysis. Portfolio Management; portfolio risk and return, Efficient Market Hypothesis: forms and tests, Portfolio construction models, Capital asset pricing model, Arbitrage pricing theory; Derivatives; Financial futures, Options and Warrants.

## Learning and Teaching methodologies

Lectures, group discussions, case study analysis, student presentations and assignment.

Assessment	weighting
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts**

Reilly, F & Brown, K. (2006). *Investment Analysis and Portfolio Management*. 8<sup>th</sup> ed. Australia: Thomson-Southwestern.

Sanford, J. (2007). *Investments/Portfolio Management and Security Selection*. Australia: Thomson-Southwestern.

## **FINANCE SEMINAR**

**3 Credit Hours**

**Pre-requisite:** All finance concentration courses

**Purpose:** The purpose of this course is to equip students with a comprehensive and intensive knowledge of corporate financial management and emerging issues in corporate finance.

### **Expected Learning Outcomes**

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

1. Analyze complex financial management decisions.
2. Make strategic financial decisions.
3. Explain emerging issues in financial management.
4. Apply tools of strategic Financial Management.

### **Course Content**

Corporate financial performance analyses and financial planning, information and financial decisions, Strategic financial management decisions, mergers and acquisitions, corporate financial risk management, tools of strategic financial management, behavioral finance; carbon and environmental finance.

## **Learning and Teaching Methodologies**

Case studies, Class lectures and assignments, seminar discussion and reporting, and library research

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation	10%
Case study	20%
Research/Term paper	20%
Final Exam	50%
Total Score	100%

## **Core texts**

Grinblatt, M. (2002). *Financial Markets and Corporate Strategy*. 2th Edition. McGraw - Hill Irwin, New York.

Robert, H. (2002). *Analysis for Financial Management*. 6th Edition. McGraw – Hill, New York.

## **MARKETING MANAGEMENT SPECIALIZATION**

### **GLOBAL MARKETING MANAGEMENT**

**Prerequisite:** Marketing Management

#### **Purpose of the Course**

This course is designed to expose students to the complexities and challenges related to global marketing activities. Theoretical concepts and management strategies salient to marketing decisions, as well as the impact of environmental factors on global marketing activities, will be addressed.

#### **Expected Learning Outcomes**

At the end of the course the participant will be able to:

1. Analyze the global marketing environment.
2. Formulate and implement global marketing strategies.
3. Differentiate between marketing strategies appropriate for industrialized countries, developed economies and less developed economies.
4. Evaluate the possibility of specific global marketing strategy.

#### **Course Content**

Introduction to global marketing; Global economic environment; Social and cultural environments; the political, legal, and regulatory environments; Global information systems and market research; Segmentation, targeting and positioning; Importing, exporting, and sourcing; Global market entry strategies; licensing, investment, and strategic alliances, Brand and product

decisions in global marketing, Pricing decisions, Global marketing channels and physical distribution, Global marketing communications decisions; Advertising and public relations, sales promotions, personal selling, special Forms of marketing communication, Global marketing and the digital revolution, Strategic elements of competitive advantage.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts**

Cateora, P. Papadopoulos, N. Gilly, M. Graham, J .(2011) *International Marketing*. 3rd Edition. Toronto, ON: McGraw-Hill Ryerson,

Warren, J. Keegan & Mark C. Green, (2011) *Global Marketing*, Sixth Edition, Pearson Prentice Hall, 2011.

## **CONSUMER BEHAVIOUR**

**Prerequisite** Marketing Management

### **Purpose of the Course**

This course introduces the student to the influence that consumer behavior has on marketing activities. Learners will apply theoretical concepts to marketing strategies and decision-making.

### **Expected Learning Outcomes**

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

1. Apply the key concepts used in the study of consumer behavior.
2. Use knowledge of consumer behavior concepts to develop marketing programs and strategies.
3. Evaluate the effectiveness of marketing communication in influencing the behaviors of individuals.
4. Assess the consumer decision-making process.
5. Analyze the trends in consumer behavior, and apply them to the marketing of an actual product or service.

### **Course Content**

Introduction to Consumer Behavior, Consumer Research ; Consumer Behavior and Marketing Strategy; Internal Influences on Consumer Behavior; Motivation and Involvement; Personality; Self-Image; and Life Style; Consumer Perception; Consumer Learning; Consumer Attitude Formation and Change; Communication and Consumer Behavior; External Influences on Consumer Behavior; The Influences of Culture on Consumer Behavior; Subcultures and Consumer Behavior; Social Class and Consumer Behavior; Reference Groups and Family; Consumer Influence and the Diffusion of Innovations; Consumer Decision Making; Consumer Decision Making-Process; Consumer Decision Making-Outcomes.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations, and assignments.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core Texts**

Leon Schiffman, Leslie Kanuk, and Malika Das (2006). *Consumer Behaviour*. (1st) edition. Pearson Education.

## **MARKETING COMMUNICATION**

**Prerequisite:** Marketing Management

### **Purpose of the Course**

To develop an appreciation and understanding of the individual elements of the marketing communication mix: with particular emphasis on advertising and direct marketing, and including interactive media, sales promotion and public relations. Further, the course examines how these may be managed as an integrated programme to implement and support the marketing strategy.

### **Learning Outcomes**

By the end of this course it is expected that the student will be able to:

1. Analyze the marketing communication strategies of the organizations.
2. Develop and apply marketing communications objectives.
3. Develop a marketing communications budget and allocate resources.
4. Implement marketing communication programmes.

5. Measure, interpret and control the marketing communications programmes.

### **Course Content**

Introduction to Marketing Communications, Consumer Behavior Communication Process, Organizational Aspects of An Advertising Campaign, Planning & Budgeting, Creative Strategy & Development, Media Strategy & Planning, Direct & database Marketing, Direct Response, Telemarketing & Relationship Marketing/CRM, internet and Interactive Media, Public Relations/Cause Related Marketing, Sales Promotion, Personal Selling.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core Texts**

Belch, G.E. & Belch, M.A. (2004) *Introduction to Advertising & Promotion, an Integrated Marketing Communication Perspective*. (6th ed.). Irwin



## **MARKETING MANAGEMENT SEMINAR**

### **Purpose of the course**

To enhance learners understanding of marketing management. To prepare learners to identify knowledge gaps in marketing management and facilitate the generation of researchable problem that would lead to knowledge contribution.

### **Learning Outcomes**

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

1. Critique topical issues and theories in marketing management.
2. Formulate researchable statement of the problem and identify topic in any aspect of marketing management where a gap exists.
3. Develop conceptual or theoretical framework and the related literature review.
4. Prepare seminar presentation in marketing.

### **Course Content**

Topical issues, journal articles and cases studies as shall be determined by the lecturer. The key topics will consist of current research issues in marketing management, management practices, emerging issues in the industry and the relationship with other disciplines. The issues must be derived from local, regional and global scene.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

### **Assessment**

### **weighting**

Oral presentations/participation	10%
Case study	20%

Research/Term paper	20%
Final Exam	50%
Total Score	100%

### **Core texts/Recommended readings**

Journal of Marketing, Journal of Marketing Research, Journal of Marketing Management, Academic journal of Marketing, and International journal of Marketing.

## **STRATEGIC MANAGEMENT SPECIALIZATION**

### **GLOBAL STRATEGIC MANAGEMENT**

**Prerequisite** – Strategic Management

#### **Purpose of the Course**

To provide learners with a conceptual understanding of fundamental economic, financial, and political factors affecting the international expansion of the firm, as distinct from purely domestic factors,

#### **Learning Outcomes**

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

1. Apply a systems view of the business enterprise by considering the international business environment and applying an integrative approach to business issues;
2. Explain the range of opportunities available for companies and managers to create value worldwide as well appreciating competitive international business dynamics ;
3. Outline tools and frameworks necessary for global strategic business analysis;
4. Appreciate the nature of the global business environment the issues involved and the implications of such issues for strategy in global business management.
5. Appreciate concepts, principles and strategies of global business management.

#### **Course Content**

The concept of globalization and internalization; Emerging issues in global strategic management; Models of global strategic management, Foundations of Global Strategy, Globalization and changing business environment; Leveraging Resources and Capabilities in international business arena; Global Institutions and markets influence; Policies and procedures

for global strategy implementation, Adapting to foreign environments; Organizing and control of global organizations, Managing international political economic, legal, technological and regulatory environment risks, Regulation of trade and investment; Environment and global shifts in production; Cultural context of global management ,Global Organizational Behavior ; Managing Global Competitive Dynamics; Penetrating foreign Markets through, Strategic Alliances and Networks ; Joint ventures, Foreign direct investment, Exporting, importing and licensing Diversification, Acquisition, and Restructuring; Strategizing and Structuring .Emerging issues in the global markets.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, assignment, student's and expert guest speaker presentation.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts:**

Lessere, P. (2007). *Global Strategic Management*. London: Macmillan.

Mellahi, K., Frynas, J.G. & Finlay, P. (2005). *Global Strategic Management*. Oxford: Oxford University Press.

## **ADVANCED STRATEGIC MANAGEMENT**

**Prerequisite:** Strategic Management

## **Purpose of the course**

To enable learners gain an in-depth understanding of current strategic management issues by analyzing multi-dimensional strategic management cases and to develop analytical skills, conceptual abilities and gain substantive knowledge necessary for meeting customers' expectation in a dynamic environment for organization's success.

## **Learning outcomes**

Upon successful completion of the course, learners should be able to:

- 1) Apply appropriate strategic management tools to simulate a complex business scenario for improved decision-making.
- 2) perform an analysis of competition and customer changing lifestyle;
- 3) Evaluate corporate decisions in uncertainty and complex situations
- 4) Develop tools for controlling and evaluating business models.
- 5) Identify strategic management issues regarding product development, branding, positioning, competitive analysis and simulation

## **Course Content:**

Developing and analyzing selected strategic management cases by identifying and presenting the knowledge gaps and the alternative course(s) of action. Strategy selection models and tools. strategic thinking and competition, Changing nature of business environment;

Building collaborative advantage, formation and evolution of strategic alliances, Discovering value in alliances. Emerging challenges of strategic alliances . Designing for cooperation, initiating cooperation, common obstacles, managing multiple alliances.

## **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

## **Core texts:**

David, F. R., (2005). *Strategic Management Concepts and Cases*. 10<sup>th</sup> ed. New York: Prentice Hall.

Pearce Robinson ( 2011) .Strategic Management. Formulation, Implementation, and Control. Mc. Graw Hill.

Thomas L. Wheelen. (2006) Strategic Management and Business Policy. Saddle River, NJ: Pearson Education.

## **MANAGEMENT OF STRATEGIC CHANGE**

**Prerequisite:** Strategic Management

## **Purpose of the Course**

The course explores the various approaches, issues and problems in the implementation of strategic change. This course prepares students to understand, anticipate, plan and recognize

signs of change and take appropriate measures to manage anticipated organizational changes strategically.

### **Learning Outcomes**

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

1. Design inter-and intra-firm tactics, programs, and attitudes that facilitate successful implementation of a strategic change program.
2. Prepare and implement change proposal in an organization.
3. Identify types and significance of various drivers of organizational change.
4. Identify the nature and significance of various impediments to organizational change
5. Synthesize, articulate, and disseminate information and knowledge concerning organizational change.

### **Course Content**

Theoretical foundation of organizational change; meaning of change, types and levels of change approaches to identifying need for change, basics of change process, role of management in management of change, organizational culture and its impact on change effort, problems associated with strategic change, management of strategic change, models of change, Techniques for successfully managing change and conflict in complex organizations are explored; Implementation of change in organizations as they respond environmental factors; analyses of forces inducing change; organizational barriers to change; human behaviour and demographic diversity; strategies for overcoming resistance to change; and intervention techniques of effective organizational change. Business process reengineering, Resistance to Organizational Change; building agile organization.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts**

John Hayes, (2007), *the Theory and Practice of Change Management*; Palgrave Macmillan.

Robert Galavan, Costas Markides and John Murray, (2008), *Strategy, Innovation, and Change: Challenges for Management*; Oxford University Press.

## **STRATEGIC MANAGEMENT SEMINAR**

**3 Credits**

**Prerequisite** – Strategic Management

### **Purpose of the Course**

To prepare learners to identify knowledge gaps in strategic management and facilitate the generation of researchable problem that would lead to knowledge contribution to the discipline of strategic management. This will comprehensively enhance learners understanding of strategic management.

### **Learning outcomes**

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

1. Critique topical issues and theories in strategic management.
2. Formulate researchable statement of the problem and identify topic in any aspect of human resource where a gap exists.



3. Develop conceptual or theoretical framework and the related literature review.
4. Evaluate the virtues of strategic management and research and be able to turn around problems in their places of work.
5. Prepare peer seminar presentation for controversial topics in strategic management
6. Analyze and identify critical areas in strategic management that provide challenges to today's managers.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation	10%
Case study	20%
Research/Term paper	20%
Final Exam	50%
Total Score	100%

### **Core texts/Reading materials:**

#### **Core texts**

John Hayes, (2007), *the Theory and Practice of Change Management*; Palgrave Macmillan.

Pearce Robinson ( 2011) .Strategic Management. Formulation, Implementation, and Control.  
Mc. Graw Hill

Robert Galavan, Costas Markides and John Murray, (2008), *Strategy, Innovation, and Change: Challenges for Management*; Oxford University Press.

## **HUMAN RESOURCE MANAGEMENT SPECIALIZATION**

### **HUMAN RESOURCE DEVELOPMENT**

#### **Course Purpose**

To develop work specific competency and skilled manpower that is motivated and committed to the organizational goals.

#### **Learning outcomes**

Upon completion of this course, students will be able to:

1. Conduct training and developmental needs analysis of individual employees and the organization.
2. Design, implement and evaluate training programmes.
3. Design methods of developing structural capital to ensure organisational knowledge retention.
4. Formulate strategies and programme for employee-employee mentorship and coaching
5. Discuss the role HRD and its contribution to organisational effectiveness, productivity and quality of working life.

#### **Course Content**

Strategic human resource development and Human resource development; Learning theories and learning; Theories of Motivation; Knowledge management; Psychological contract; Intellectual capital; Human capital, social capital, Organisational/ Structural capital, Learning organisation; Organizational learning; Training; Personal development; Management development; Career Management; Career planning , succession planning.

## **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

## **Core texts:**

Swart, J., Mann, C., Brown, S. and Price, A. (2005), *Human Resource Development: Strategy and Tactics*, Butterworth – Heinemann

Wilson, J. P. (2005), *Human Resource Development: Learning and Training for Individuals and Organizations*, 2nd Ed. Kogan Page

## **PERFORMANCE AND REWARD MANAGEMENT**

### **Purpose of the course**

The overall aim of this course is to provide students with necessary theoretical frameworks and practical skills required to successfully design and administer performance and reward management systems within modern organisations.

### **Learning Outcomes**

At the end of the course the learner should be able to:

1. Appropriately apply relevant theories and research to performance management issues
2. Relate compensation management to behavioural theories and concepts and within the wider context of human resources management
3. Analyze and suggest appropriate types of performance appraisal methods to be used under different situations
4. Effectively describe, and critically evaluate specific performance management practices
5. Apply equal opportunity in compensation and performance management issues

### **Course Content**

Job analysis; Performance management, Performance measurement; Reward management systems; Job evaluation; Market rate analysis; Pay structures; Contingent pay; paying for performance; competence, skill and contribution; Rewarding special groups directors, expatriates and other special group of employees; Employee benefits; Pensions and allowances ; Managing reward systems; Emerging issues in the labour market.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

**Core texts:**

Kurt V & Bergue L. (2004). Integrated Performance Management: A guide to Strategy Implementation. Thousand Oaks: Sage Publication.

Rao Vankateswara. (2004). Performance Management and Appraisal Systems: Human Resource Tools for Global Competitiveness. New Delhi: Response.

**EMPLOYEE RELATIONS****Course purpose:**

To introduce students to the basic concepts and principles governing the employment relationship in organisations, the conflict inherent to that relationship and the processes used to resolve these conflicts and manage the relationship. It will also enable students to understand how the present labour laws and systems enhance the employee-employer relationship.

**Expected learning outcomes**

Upon successful completion of the course, students will be able to:

1. Differentiate the various philosophies, principles and structures of Industrial relations;
2. Apply key theories and concepts to make decisions about industrial relations practice that fosters positive labour-management relationships
3. Evaluate the legal system and its implications for the employer-employee relationship.
4. Understand and critically analyse the role and actions of various actors in the industrial relations system
5. Develop an awareness of the HR professional's role in employee and labor relations
6. Evaluate the best practice in operating grievance and disciplinary procedures

## Course Content

Introduction to industrial relations with specific reference to unionized workplaces; Origin of labour legislation in Kenya; Industrial relations theories; Management and control; Formation of trade unions; Collective bargaining; Industrial conflict and disputes; Dispute resolution; Employment Act; Wages Act; Industrial Training Act; Workman's Compensation Act; Factories Act; Contemporary issues in employment relations; NHIF; NSSF; Globalisation, and international labour standards; Tripartite versus Bipartite Systems;

## Learning and teaching methodologies

Lectures, group discussions, case study analysis, student presentations and assignment.

Assessment	weighting
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

## Core texts

Carrell, M.R. & Heavrin, C. (2003). *Labor Relations and Collective Bargaining: Cases, Practice, and Law*, 7th Ed. Delhi: Prentice Hall.

Government of Kenya. *The Kenya Labour Statutes – Laws of Kenya*. Nairobi: Government Printers.

## **HUMAN RESOURCE MANAGEMENT SEMINAR**

### **Purpose of the course**

To prepare learners to identify knowledge gaps in human resources management and facilitate the generation of researchable problem that would lead to knowledge contribution in the discipline of human resource management.

### **Learning Outcomes**

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

1. Critique topical issues and theories in human Resource management.
2. Formulate researchable statement of the problem and identify topics in any aspect of human resource management where a gap exists.
3. Develop conceptual or theoretical framework and the related literature review.
4. Prepare peer seminar presentation for controversial topics in human resources.

### **Course Content**

Topical issues; journal articles and cases as shall be determined by the lecturer. The key topics will consist of current research issues in Human resources management, management practices and emerging issues in the industry. The issues must be derived from local, regional and global scene.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

### **Assessment**

### **weighting**

Oral presentations/participation

10%

Case study

20%

Research/Term paper	20%
Final Exam	50%
Total Score	100%

**Core texts:**

Any appropriate journal articles

Bacal Robert. (2000). Performance Management. Ontario: McGraw-Hill.

McNamara Carter (1997-2006) “Basics of conducting employee performance appraisal” Free Management Library. Internet.

Maddox Robert. Paul Evans, Vladimir Pucik, Jean-Louis Barsoux (2002) *The Global Challenge: Frameworks for International Human Resource Management*; McGraw-Hill College.



## **MANAGEMENT INFORMATION SYSTEMS SPECIALISATION**

### **SYSTEM ANALYSIS AND DESIGN**

**Prerequisite:** Management Information System

#### **Purpose of the course**

To equip learners with the knowledge and skills for organizing, evaluating and efficiently running businesses using system design tools.

#### **Expected Learning outcomes**

Upon successful completion of this course, the student should be able to:

1. Conduct and apply systems analysis and design to management.
2. Gather and analyze data to manage user requirements in preparation for system design.
3. Determine approaches to system design.
4. Evaluate the strengths and weaknesses of each approach of system design and their implementation.

#### **Course content**

Use of MIS in managerial decisions, implementing solutions using MIS development techniques. Structured laboratory exercises. Information systems: information age and information systems framework. General systems theory; career preparation, path and progress; strategic planning information system. System analysis and design documentation; data modeling and database design. Ethical issues in information system security; artificial intelligence. Contemporary issues in information management technology.

## **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

## **Core texts**

Gary B Shelly and Harry J Rosenblatt (2010) System Analysis and design, course technology, Cengage Learning. Canada.

## **DATABASE MANAGEMENT**

**Prerequisite:** Management Information System

## **Purpose of the course**

To enable Learners to acquire knowledge on various aspects of database management systems applications and provide an understanding of database concepts and the design of systems.

## **Expected Learning outcomes**

Upon successful completion of this course, the student should be able to:

1. Apply functionalities of database systems to management.
2. Evaluate applicability of different data models.

3. Construct an entity-relation diagram
4. Construct a set of normalized relations from an entity-relation diagram
5. Construct queries in relational algebra and apply in decision making

### **Course content**

Database processing. logical and physical design tools. Database design methodologies. Database queries. Alternative data models and normalization of data. Implementation of database. Database environment. Data Mining, Data Warehousing, and Information Retrieval. Contemporary issues in database management: distributed databases; object oriented databases; intelligent database systems.

### **Learning and teaching methodology,**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts**

Carlos Coronel, Steven Morris and Peter Rob (2012). Database systems, design implementation and management, Cengage Learning. Canada

## **PRINCIPLES OF INFORMATION SECURITY AND PRIVACY 3 CREDIT HOURS**

**Prerequisite:** Management Information System

### **Purpose of the course**

To provide learners with essential Information Security and privacy concepts and skills needed to protect information systems and hands on –experience with soft ware tools that can enhance information security.

### **Learning Outcomes**

By the end of this course it is expected that a student will be able to:

1. Identify and prioritize threats to information assets.
2. Describe an information security strategy and architecture.
3. Describe the various access control approaches.
4. Develop a framework for securing information systems.

### **Course Content**

This course provides a broad overview of security in information systems. Various aspects of security in computing, including security threats and controls; basic cryptography and its applications; network intrusion detection and prevention; security administration and planning; anonymity and privacy; legal issues; protection; and ethics. Coursework also examines controls in information systems, and addresses security issues surrounding information systems and computer-generated data.

### **Learning and teaching methodology,**

Lectures, group discussions, case study analysis, student presentations and assignment.

### **Assessment**

### **weighting**

Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core Texts**

M. Whitman and H. Mattord. Principles of Information Security, Thomson - Course Technology, 2012, Fourth Edition

Security Engineering: A guide to Building Dependable Distributed Systems John Wiley and Sons, Ltd. Ross Anderson, 2001 ISBN: 0471389226

Computer Security: Art and Science Matt Bishop, Addison Wesley, 2003. ISBN: 0201440997

## **MANAGEMENT INFORMATION SYSTEMS SEMINAR**

**Prerequisite:** Management Information System

### **Purpose of the course**

To prepare learners to identify knowledge gaps in management information systems and facilitate the generation of researchable problem that would lead to knowledge contribution to the discipline of management information systems.

### **Learning Outcomes**

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

1. Evaluate topical issues and theories in management information systems.
2. Formulate researchable problem and identify topical aspects of management information systems.

3. Develop conceptual or theoretical framework and the related literature review.
4. Prepare peer seminar presentation on management Information systems.

### **Course Content**

Topical issues; journal articles and cases studies as shall be determined by the lecturer.

The key topics will consist of current research issues in management information systems practices , emerging issues in the industry and the relationship with other disciplines. The issues must be derived from local, regional and global scene.

### **Learning and teaching methodologies**

Lectures, group discussions, journal/case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation	10%
Case study	20%
Research/Term paper	20%
Final Exam	50%
Total Score	100%

### **Core texts:**

Any relevant text and journal articles

## **ENTREPRENEURSHIP SPECIALIZATION**

### **CORPORATE ENTREPRENEURSHIP**

**3 CREDIT HOURS**

**Pre-requisites:** Entrepreneurship Management

#### **Purpose of the course**

To equip the learner with the knowledge of expansion of the business within an established business entity.

#### **Learning outcomes.**

Upon successful completion of this course, the student should be able to:

1. To identify business opportunities available for an organization.
2. To design and implement business expansion programmes.
3. To support and facilitate individual and team creativity and innovation initiatives.
4. To initiate and develop business research and development operations

#### **Course content**

Intrapreneurship; Models of intrapreneurship; Corporate entrepreneurship environment; Entrepreneurship education; Creativity, Innovation and venturing; Networking; Intellectual capital; Human capital; Social Capital and structural capital; Managing talent; Change management; Mergers; Acquisition and Strategic alliances. Corporate Executives and organisational politics.

## **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

## **Core texts:**

*Monica Loss and F. L. Bascunan ( 2012), Entrepreneurship Development. Global Academic Publishers ISBN-13: 978-8182203655.*

Any text books in Strategy and Human resources where leadership topics are covered in depth.

## **ENTREPRENEURSHIP DEVELOPMENT**

**3 Credit Hours**

**Pre-requisites:** Entrepreneurship Management

## **Course Purpose**

To dispel the myth that entrepreneurship is confine of some people who have special characteristics to grow businesses.

## **Learning outcomes**

At the end of this course the student should be able to:-



1. Prepare a business plan of an enterprise.
2. Identify special programmes for lending to small enterprises in Kenya.
3. Design models for small enterprises.
4. Identify appropriate sources of funding.

### **Course content**

Introduction to business planning; Starting or buying a business; Business plans; Operational planning and control; Nature and scope of small enterprise financing ; Institutions lending to small enterprises in Kenya; Special programmes for lending to small enterprises; Non- financial services available to small enterprises; Constraints of lending to small enterprises, Survival of small enterprises.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts:**

Robert Hisrich, Michael Peters and Dean Shepherd (2009): *Entrepreneurship* ISBN-13: 978-0073530321 Publisher: McGraw-Hill/Irwin; 8 edition

[William D. Bygrave](#) and [Andrew Zacharakis](#) (2010): *Entrepreneurship*. Publisher: Wiley ISBN-13:978-0470450376

## **ENVIRONMENT OF SMALL ENTERPRISES**

**3 Credit Hours**

**Pre-requisites:** Entrepreneurship Management

### **Course purpose**

To equip the learner with the knowledge of the challenges that inhibit the growth of small business and design the strategies ensure the success.

### **Learning outcomes**

At the end of this course the student should be able to:-

1. Assess the environmental dynamics that small enterprises operate in.
2. Design programmes to assist special groups of people to grow small businesses.
3. Apply theories and practice of entrepreneurship to initiation and growth of small businesses.
4. Evaluate the impact of law on growth small enterprises.

### **Course Content**

Entrepreneur characteristics; the enterprise culture; Entrepreneurship and mechanism and programmes for small enterprises in Kenya; Small enterprise environment in enabling environment; Small businesses and the law; Special groups: Women entrepreneurs and the Disabled, Patents, Trademarks and Copyrights.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

### **Assessment**

### **weighting**

Oral presentations/participation (Group and Individuals)

10%

Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts:**

Entrepreneurship: Successfully Launching New Ventures (3rd Edition) by Bruce R. Barringer and Duane Ireland (Aug 1, 2009) Publisher: Pearson; Third Edition ISBN-1: 978-0138158088

Saleemi, N.A. (2009). *Entrepreneurship simplified*. Nairobi: Saleemi Publication Limited.

## **ENTREPRENEURSHIP SEMINAR**

**(3 Credit Hours)**

**Pre-requisites:** Entrepreneurship courses

### **Course Purpose**

To enhance learners understanding of Entrepreneurship.

To prepare learners to identify knowledge gaps in entrepreneurship and facilitate the generation of researchable problem that would lead to knowledge contribution to the discipline of management information systems.

### **Learning Outcomes**

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

1. Critique topical issues and theories in Entrepreneurship.
2. Formulate researchable statement of the problem and identify topic in any aspect of marketing management where a gap exists.
3. Develop conceptual or theoretical framework and the related literature review.
4. Prepare peer seminar presentation on controversial topics in entrepreneurship.

## **Course Content**

Topical issues; journal articles and case studies as shall be determined by the lecturer.

The key topics will consist of current research issues in entrepreneurship, management practices , emerging issues in the industry and the relationship with other disciplines. The issues must be derived from local, regional and global scene.

## **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation	10%
Case study	20%
Research/Term paper	20%
Final Exam	50%
Total Score	100%

## **Core texts:**

Any relevant texts books and journal articles.

## **PROJECT MANAGEMENT SPECIALIZATION**

### **PROJECT PLANNING AND IMPLEMENTATION**

#### **Purpose:**

To equip the learners with the knowledge of strategic perspectives of project management.

#### **Expected Learning Outcomes**

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

1. Use a new project management paradigm to plan, Execute, and control projects.
2. Determine innovative frameworks, concepts and tools available for strategic management of projects in organizations.
3. Design project strategy to maximize the project's value for stakeholders
4. Assess the value of project management by understanding the limitations of traditional approaches to project management.
5. Select appropriate set of tools to manage projects strategically during their planning and implementation.

#### **Course content**

Meaning and Nature of project; characteristics of projects; project Parameters; classification of Project Types; evolution of project management; benefits of project management; project management environment. Project Planning Process; project planning model; project Life-Cycle planning; allocating resources, estimating costs; planning risk, quality and integrated change control and Critical Chain; project Partnering; work Integration; line-Staff Organization; pure Project Organization; matrix Organization; modification of Matrix Structures; mixed Organizational Systems; project-Functional Interface and Matrix Organization; organizational

form selection criteria. Core conflict of traditional project management; operational perspective of traditional project management; strategic perspective of project value management; elements of the project value scorecard; relations between project variation and project value; shareholder perspective: defining the business purpose; stakeholder perspective: identifying needs; stakeholder perspective: prioritizing needs; outcome perspective: translating needs into requirements; effort perspective: critical chain single project level; effort perspective: critical chain multi project level, project value perspective: project value statement; project value perspective: advanced topics.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

<b>Assessment</b>	<b>weighting</b>
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts**

Joanna Jozefouska and Jan Weglaiz. (2006) Perspective in Project Scheduling. New York: Springer.

Pressana Clandia. (2006). Planning Analysis, Selection, Financing Implementation & Review, 6<sup>th</sup> ed. Tata: McGraw.

## **PROJECT MONITORING & EVALUATION**

### **Purpose of the course**

The aim of the course is to lay emphasis on the importance of control and evaluation in completion of a project.

### **Learning out comes**

Upon successful completion of this course, the student should be able to:

1. Identify activities and processes that are critical to project.
2. Design standards of performance.
3. Conduct control and evaluation activities on the project.
4. Design risk mitigation control systems.

### **Course Content**

Project Control: Purposes of control; Types of Control Process; Design of control systems; Balance in a Control System. Project Auditing; Purposes of Evaluation; Project audit life cycle; construction and use of the audit report; Essentials of an Audit/Evaluation; Measurement. Project communication; Establishing Progress Reporting System; Change control; Pre-requisite for effective control; Establish a Baseline and formal control procedure; Project quality plan; Project termination and process.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

### **Assessment**

### **weighting**

Oral presentations/participation (Group and Individuals)

10%

Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

### **Core texts**

Pasama Chandra. (2000) Projects: Planning, Analysis, Selection, Implementation, and Review, 4<sup>th</sup> Edition. Tata: McGraw Hill.

Yen Yee Chong and Evelyn May Brown. (2000) Managing Project Risk, 1<sup>st</sup> Edition. New Delhi: Pearson Education Limited.

## **INFORMATION TECHNOLOGY AND PROJECT MANAGEMENT**

### **Purpose of the course**

**To** equip the learner with knowledge that would facilitate the incorporation of information technology into projects to enhance operational efficiency .

### **Learning outcomes**

Upon successful completion of this course, the student should be able to:

1. Assess and choose activities of a project that can be automated.
2. Analyze appropriate soft ware for a particular project.
3. Apply IT in executing and managing the projects.
4. Utilize IT in monitoring and evaluating projects.



## Course Content

IT project management: The issues and extent of the problem; Project integration management; Making a business case for an IT project; Evaluating alternatives and selecting a course of action; Managing project cost and quality; Managing project team; Managing in-house development projects; Project risk management ; Managing projects that involve packaged software selection; Managing projects that involve implementing Enterprise Resource Planning software; Current software in project management.

## Learning and teaching methodologies

Lectures, group discussions, case study analysis, student presentations and assignment.

Assessment	weighting
Oral presentations/participation (Group and Individuals)	10%
Term/Research papers	10%
CATs	20%
Final Exam	60%
Total Score	100%

## Core texts:

Anthony Eve. (2007) Development of project management systems, Industrial and Commercial Training; Volume: 39 Issue: 2 (online) available at < <http://www.emeraldinsight.com>

Colin-Coulson Thomas. (1990) Project Management: A Necessary Skill? , Industrial Management & Data Systems; Volume: 90 Issue: 6 (online) available at < <http://www.emeraldinsight.com>

## **PROJECT MANAGEMENT SEMINAR**

### **Purpose of the course**

To enhance learners understanding of project management. To prepare learners to identify knowledge gaps in project execution and facilitate the generation of researchable problem that would lead to knowledge contribution to the discipline of project management.

### **Learning Outcomes**

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

1. Critique topical issues and theories in project management.
2. Formulate researchable statement of the problem and identify topic in any aspect of project management where a gap exists.
3. Develop conceptual or theoretical framework and the related literature review.
4. Prepare peer seminar presentation on controversial topics in project management.

### **Course Content**

Topical issues; journal articles and case studies as shall be determined by the lecturer.

The key topics will consist of current research issues in project management, management practices , emerging issues in the industry and the relationship with other disciplines. The issues must be derived from local, regional and global scene.

### **Learning and teaching methodologies**

Lectures, group discussions, case study analysis, student presentations and assignment.

### **Assessment**

### **weighting**

Oral presentations/participation

10%

Case study	20%
Research/Term paper	20%
Final Exam	50%
Total Score	100%

### **Core texts**

Any relevant text and journal articles.

## APPENDIX I: REFERENCE MATERIALS

### ACCOUNTING REFERENCES

1. Belverd Needles and Marian Power, Principles of Financial Accounting (11<sup>th</sup> Edition), 2010, Houghton Mifflin Co, New York.
2. Frank Wood and Allan Sangster, Business accounting 1(11<sup>th</sup> Edition) 2008, Prentice Hall, London
3. Wood and Allan Sangster, Business accounting 2(11<sup>th</sup> Edition) 2008, Prentice Hall, London
4. Colin Drury, *Management and cost accounting (7th edition)*, 2007, Thomson Learning, London
5. Ray H. Garrison, Eric W. Noreen, Peter C. Brewer, *Managerial Accounting (12<sup>th</sup> Edition)*, 2010, McGraw Hill, London
6. Joe Ben Hoyle, Thomas Schaefer and Timothy Doupnik, Advanced Accounting (11<sup>th</sup> Edition), 2012, McGraw-Hill, London.
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## FINANCIAL MANAGEMENT REFERENCES

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8. Brigham, E., & Ehrhardt, M. (2005). *Financial Management: Theory and Practice* (12 ed.). London: Southern Western CENGAGE Learning.
9. Pandey, I. (2010). *Financial Management* (10 ed.). Delhi: Vikas Publishing House.
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6. The Startup Owner's Manual: The Step-By-Step Guide for Building a Great Company by Steve Blank and Bob Dorf (Mar 1, 2012) Publisher: K & S Ranch; 1 edition. ISBN-13: 978-0984999309
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## **APPENDIX II:        LEARNING AND TEACHING METHODS.**

### **Lecture Method.**

Lecture method is the most dominant and highly used at higher levels of learning. The aim of the method is to impart a lot of information to the learners within a limited time.

#### Advantages of lecture

The lecturer is able to cover the course even after there has been disruption in learning times such as holidays.

The lecturer is able to organize the content in a logical way.

A lecturer requires limited facilities to pass verbal information. A lecture is very useful with limited resources.

A lecturer being an expert is in position to use knowledge and experience to make the content interesting and useful to the learner.

A lecturer can reach a large audience at time.

#### Limitations of a lecture

Learner is restricted to passive listener allowing acquisition of knowledge only.

A lecturer being at a higher knowledge level can deliver the content fast assuming that the learner is understanding at the same rate.

Since the learners are not actively involved, a weak stimulus can disrupt them.

Verbal message is prone to distortion and the learner may not receive the information as intended.

#### Suggestions to improve a lecture

A lecturer should secure and sustain the attention of the learner by illustrating abstract concepts.

Since learning involves more than one sensory channel, sketches, flow charts and diagrams should be used to enhance learners attention.

Lecturer should internalize the content and deliver it with passion. Lecturer-learner interaction should not be taken like any other job because of the impact and consequences learning has on the individual and the society.

There should be variation in a lecture such as pitch of the voice, tone, speed etc.

Add discussions to lecture by posing challenging questions to the learners.

The lecturer should bear in mind the different learning abilities of the student

### **Class Presentations.**

This is a method involves the learner researching on various topics and presenting the findings to the rest of the class. The method is highly stimulating to the learners as they gain a deeper understanding of the topics and challenges them to critical thinking and analysis ideas of various scholars.

### **Case Study Analysis.**

This is a method of learning where the learner is provided with real life situations that have been encountered previously in the management. A case study analysis is an appropriate method of learning as it provides ideas on how managerial problems can be solved by applying the industrial experiences of others. It encourages a manager to appreciate that a challenging business environment is a normal occurrence.

### APPENDIX III: RECOMMENDED FACILITIES

<b>Item</b>
Conference Halls
Lecture Rooms/ Lecture Theatres
Lecturer's Offices
<b>Laboratories</b> <ul style="list-style-type: none"><li>•Computer Lab</li><li>•Digital Library</li></ul>
Workshops
Studios
Internet Access Points Wireless
CCTV Camera System

#### APPENDIX IV: EQUIPMENT AND TEACHING MATERIALS

Item
Desk Top Computers (PCs)
Lap Tops / Note Books
Projectors PowerPoint Projectors
Computers Software
Laboratory Equipment
Special Equipment
Video Conference Set
Others(specify)  Printers  Ups  Production Machine  Laminators