

- ACCT 231 COST ACCOUNTING 3 Credits
This course is designed to enable students to prepare, report and interpret cost accounts by covering topics such as cost accounting systems, cost classifications, cost behavior patterns, accounting for elements of cost, job order costing, processing costing systems, product cost reports, accounting for defective units, joint products and by-products, management planning and control, standard cost, and a preparation of variance reports.
Prerequisites: ACCT211 and STAT250.
- ACCT 311 ADVANCED FINANCIAL ACCOUNTING I 3 Credits
Advanced financial accounting theory with problems in consolidation and mergers. Consolidated financial statements are studied in depth, branch and consignment, hire purchase, partnerships accounting, and accounting for specialized organizations. Prerequisite: ACCT 212.
- ACCT 312 ADVANCED FINANCIAL ACCOUNTING II 3 Credits
A continuation of advanced financial accounting I. The course deals with problems in accounting for foreign transactions of entities, reconstructions, bankruptcy accounting, executorships and trusts accounting, preparation, presentations and interpretations of financial statements, public sector reports, valuation of shares and business, and accounting treatment for of specific items as per IAS. Prerequisite: ACCT311.
- ACCT 332 MANAGERIAL ACCOUNTING 3 Credits
This course aims to enable the student to craft effective financial decisions, plans, and controls in business operations based on accounting information system and reports. It involves cost analysis, operational leverage, operational budgets, variance analysis, performance measures, analysis and interpretation of financial statements, management control systems and responsibility accounting. Prerequisites: STAT250 and ACCT112.
- ACCT 341 AUDITING AND ASSURANCE SERVICES I 3 Credits
This course provides knowledge and understanding of the audit techniques and processes and their application to both the public and private sectors. Auditing theory, audit standards as well as professional ethics are also covered in the course.
Prerequisite: ACCT212.

- ACCT 342 AUDITING AND ASSURANCE SERVICES II 3 Credits
 A continuation of auditing I, the course deals with the detailed audit of the balance sheet accounts and related revenue and expense account. Internal control principles are emphasized. Practical audit problems are incorporated in this course as well as the auditing the computerized environment.
 Prerequisite: ACCT 341.
- ACCT 351 PUBLIC FINANCE AND TAXATION I 3 Credits
 This course is designed to enable students to understand the nature of taxation, purpose and calculation of tax. Coverage includes Public Finance Taxation, Procedures for paying tax, types of returns, tax on capital gains and exemptions theory and application of income taxation as it applies to individuals, proprietorships, partnerships and corporations, and the tax structures in Tanzania. Prerequisite: ACCT112.
- ACCT 352 PUBLIC FINANCE AND TAXATION II 3 Credits
 This is a continuation of Public Finance and Taxation I course. Coverage includes treatment of VAT, tax planning, tax evasion, tax investigations, the east African customs transfer tax management, payroll levy and review of other indirect taxes.
 Prerequisite: ACCT 352
- ACCT 381 ACCOUNTING INTERNSHIP AND REPORT 3 Credits
 This course provides a link between accounting theory and practice. The student must complete a total of 360 hours of practical experience in a well-established company such as a bank, manufacturing or merchandising business, hospital, university, an accounting/auditing firm, and church organizations. This is a supervised internship program and a practical experience report is required from the student.
- ACCT 385 CONTEMPORARY ISSUES IN ACCOUNTING 3 Credits
 The course deals with management and financial accounting issues as a result of new development and practices in the accounting profession. The course covers theoretical framework of accounting, corporate social responsibility, creative accounting and professional issues.

Finance (FNCE)

- FNCE 312 FINANCIAL MANAGEMENT 3 Credits
This course intends to introduce students to the basic concepts of Financial Management. It covers theories and strategy that enables the financial manager to make financial decisions that **maximize shareholders' wealth. It therefore comprises the** necessary concepts of Financial Management such as valuation, financial analysis, financial markets, financial planning, management the working capital, financing resources, cost of capital, capital structure, capital budgeting, dividend policy and management of speculative risk.
Prerequisites: ACCT112 and STAT250.
- FNCE 332 INVESTMENT ANALYSIS AND CAPITAL MARKETS 3 Credits
This course covers theories and practices of investments including capital markets, risk and return, securities, asset allocation and diversification. It begins by describing the investment environment, various developments in investment theory, and the principles and practices of valuation. The analysis of fixed-income securities, equity securities, derivative securities, together with other securities such as unit trusts, will then be discussed. Theories, principles and techniques of portfolio management will also be presented. Topics covered include the portfolio investment process, asset allocation, portfolio construction, and portfolio performance evaluation. Throughout the course, a global perspective will be emphasized. Prerequisite: FNCE312.

Management (MGMT)

- MGMT 111 PRINCIPLES OF BUSINESS MANAGEMENT 3 Credits
This course introduces a student to business disciplines. It covers the nature of business, production of goods and services, business environment and ethics, business organization ownership, office practices and procedures, management principles, marketing, organization behavior and organization culture.

- MGMT 211 BUSINESS LAW I (MERCANTILE LAW) 3 Credits
Introduction to general principles of law and its interpretation, including limited coverage of business torts and crimes, environmental law, consumer protection, substantial coverage of contract and sales law, real and personal property law. Full coverage of commercial paper (notes, bills, drafts, and checks) law, with substantial review of agency and employment law, **creditors' and debtors' rights, insurance, secured transactions**, partnership law, corporation law, and wills and trusts law.
Prerequisite: MGMT111.
- MGMT 212 BUSINESS LAW II (COMPANY LAW) 3 Credits
Designed to introduce students the historical origins of company law as applicable in common law countries. Topics include laws relating to various types of ownership, law of partnership, shareholders, types of shares and capital contributions. Both the old and new company laws of Tanzania will be examined in detail.
Prerequisite: MGMT211.
- MGMT 231 BUSINESS ENVIRONMENT 3 Credits
This course enables students to understand and analyze factors affecting organization environment so that they can create a favorable environment to its stakeholders. It prepares students to act ethically and manage business activities as responsible citizen in the society. It covers business ethics, corporate governance, external and internal environment analysis, and business regulations. Prerequisite: MGMT211.
- MGMT 241 MANAGEMENT AND ORGANIZATION 3 Credits
Management is the process of coordinating resources in order to achieve organization goals efficiently, effectively and ethically. In terms of management functions, management is the process of (1) planning how to achieve the goal, (2) organizing the resources, (3) motivating the human resources to do something willingly, and (5) controlling undesired outcomes in order to achieve organization goals. This course also covers management roles, evolution of management philosophy and management functions.
Prerequisite: MGMT 111.

- MGMT 252 QUANTITATIVE METHODS FOR DECISION-MAKING 3 Credits
This course involves the study of operational research methods that supports management decision-making through mathematical modeling and optimization techniques. It covers index numbers models, time series models, linear programming models, transportation models, inventory models, queuing models, network models and simulation models. Prerequisite: MATH111.
- MGMT 258 LABOR RELATIONS AND EMPLOYMENT LAWS 3 Credits
This course provides knowledge on labor relations laws, employment laws and anti-discrimination. The rights and remedies available to employees and employers will be discussed with consideration of real workplace satiation. The process by which workers can be organized will be studied, and once organized, the definition of what are considered unfair labor practices will be discussed at length. Students are expected to understand all aspects of employment law, labor law and employment termination laws. Prerequisites: MGMT241.
- MGMT 311 ENTREPRENEURSHIP 3 Credits
This course provides students with a solid foundation in terms of the vital role played by entrepreneurs and entrepreneurship in the economy. The principal focus will be on the creation of new ventures and factors associated with their success. A student is encouraged to develop and defend his or her entrepreneurship philosophy. This course includes factors influencing entrepreneurship, business plan development, business formation, challenges facing small firms in Tanzania, public policies on SMEs in Tanzania and entrepreneurship. Prerequisite: MGMT241.
- MGMT 321 ORGANIZATION BEHAVIOR AND LEADERSHIP 3 Credits
This course covers organization culture, individual behavior, group behavior, motivation theories, learning organization, organization structure, and communication, sources of power, organization politics, conflicts management and management of organization changes. In addition this course provides an opportunity for practitioners and students to focus on leadership in the information professions from both theoretical and practical perspectives. Prerequisite: MGMT 241

- MGMT 332 HUMAN RESOURCES MANAGEMENT 3 Credits
This course covers Human Resource Management (HRM) functions, theories, strategies and practices. It focuses on how to attract, maintain and separate human resources in order to **optimize stakeholders' satisfaction**. Prerequisite: MGMT 241.
- MGMT 341 RISK MANAGEMENT 3 Credits
This course covers topics in risk management and insurance. Topics included are risk environment, risk management process, insurance principles, operations of insurance company property risks, life related risks, employment benefits and social insurance. Prerequisite: MGMT211
- MGMT 353 QUALITY AND OPERATIONS MANAGEMENT 3 Credits
This course introduces students to methods and analysis related to the design, planning, control, and improvement of production of goods and services. It includes decision theories, quality management, forecasting techniques, capacity planning, firm allocations, aggregate planning, system design, process design, facility layout, work environment design, work scheduling, queue management, material management, and project management. Prerequisite: STAT250.
- MGMT 361 INTERNATIONAL BUSINESS MANAGEMENT 3 Credits
This course covers theories and practices of managing business **across countries' borders**. It deals with problems encountered by executives in the management of international business operations. Topics covered include foreign investment decisions, relationships with host governments, the multi-national corporation, including setting strategic goals, human resource management, planning, and communications and controlling. Prerequisites: MGMT241 and MKTG211.
- MGMT 367 MANAGEMENT OF TECHNICAL INNOVATION 3 Credits
This course is designed to help students acquire concepts and skills that are helpful to manage dynamic technological changes. It helps the student to understand the significance of innovation and technology in sustaining organizational competitive advantages. In **today's competitive market where technology is developed at an accelerating pace and customers and markets' needs are constantly changing**, the ability of a company to generate and

sustain competitive advantage has become a matter of increasing importance. Moreover, generating competitive advantage is no longer sufficient to guarantee success. Therefore, companies are in a continuous search for new techniques that enables them to gain and sustain advantage over their competitors. This course attempts to provide an understanding of technological strategy in the process of generating and sustaining competitive advantage. It covers technology creativity, intellectual property, technological development, protection, and utilization, transfer of knowledge, products development, and processes development, how industries can create wealth and how to respond to innovation. Prerequisites: GSUA117 and MGMT375.

- MGMT 375 STRATEGIC MANAGEMENT 3 Credits
Business policy is concerned with those aspects of general management that have material effects on the survival and success of business enterprise. It deals with methods that can help us to deal with challenging situations. This course is designed to enable a student to understand the art of strategic thinking, to analyze dynamic business environment, to identify business opportunities, to formulate effective strategy and policies and to implement strategy effectively. The course will focus on corporate strategy, business competitive strategy and functional strategy in the business organizations. Prerequisites: MGMT241 and MKTG 211.
- MGMT 381 PRACTICAL EXPERIENCE IN MANAGEMENT 3 Credits
Considering the scarcity of employment opportunities and the stiff competition at work, this course is a supervised internship program that prepares the student for the challenges in the work place. The program will begin with students who have successfully completed their second year of study. The student must complete a total of 360 hours of practical experience in a well-established company. A practical experience report is required at the end of the internship period.
- MGMT 392 BUSINESS RESEARCH AND CONSULTANCY METHODS 3 Credits
This course examines principles that govern the planning, carrying out and reporting business researches in a professional way. It uses scientific research methods to solve the research problem. Student will learn various stages of the research process and

prepare a business research proposal or project proposals. Business consultancy principles will also be discussed. Prerequisites: ENGL112 and STAT250.

Economics (ECON)

- ECON 112 PRINCIPLES OF MICROECONOMICS 3 Credits
An analysis of the basic concepts which describe how individuals choose what to consume and how entrepreneurs choose what to produce. Cost theory, production theory, cost theory, and welfare economics. The pricing mechanism and the determination of output level in the various market structures are also investigated.
- ECON 121 PRINCIPLES OF MACROECONOMICS 3 Credits
Analysis of national income and expenditures according to the neoclassical and Keynesian theories. Inflation, economic growth, and unemployment are examined, as well as modern banking and the monetary supply. Prerequisite: Sophomore Standing.

Mathematics & Statistics (MATH &STAT)

- MATH 111 BUSINESS ALGEBRA 3 Credits
This course introduces students to algebra skills that enables them to formulate algebraic relationships and to find unknown variables. It covers signed numbers operations, sets operations, equations, inequalities, absolutes, coordinates, exponents, radicals, logarithm, functions, system of equations, matrix, linear programming, progression and time of money. Prerequisite: A pass of not less than 50% in placement test or GSUA 114.
- MATH 122 INTRODUCTORY CALCULUS 3 Credits
This course introduces students to calculus techniques and their applications in business areas so that they can be able to analyze sensitive changes and relationships. It covers limits analysis, differentiation techniques, optimization, integrations techniques, probability distributions, differential equations, partial calculus and linear regression. Prerequisite: MATH 111.

STAT 250 BUSINESS STATISTICS 3 Credits
This course covers descriptive and inferential statistics that is essential in business. Descriptive statistics include data collection, frequency distribution, measurement of central tendency, and measurement of dispersion, measurement of normality, standardizing, regression analysis and correlation analysis. Inferential statistics include sampling techniques, sampling distributions, confidence interval and testing hypothesis. Prerequisite: MATH 122.

Marketing (MKTG)

MKTG 211 PRINCIPLES OF MARKETING 3 Credits
This course is designed to enable the student to understand basic concepts and practices of marketing in a competitive environment. It surveys of the evolution of marketing philosophies, marketing mix, product strategy, pricing strategy, promotion strategy and placing (distribution) strategy. Prerequisite MGMT 111.

MKTG 228 DISTRIBUTION, LOGISTICS AND PRICE MANAGEMENT 3 Credits
Areas covered will include physical distribution, component of physical distribution, marketing channels, retailing, wholesaling, marketing channel for consumer, industrial goods and services, channels conflicts, channel management, price management, and supply chain management. Prerequisite: MGMT 252

MKTG 278 CONSUMER MARKETING 3 Credits
Consumer marketing is concerned with those aspects of general consumer behavior in marketing, Customer decision making, segmentation of customer products, Industrial/ organizational buying behavior, public policy and consumer product act, consumer value delivery strategies. Prerequisite: MKTG 211

MKTG 281 MARKETING AND ADVERTISING I 3 Credits
Marketers are constantly searching for new alternatives to communicate with their target audiences. This course introduces you to this fascinating field of Marketing and Advertising. You will learn various functions of Advertising, Effects of Advertising, Advertising layout, Ethics and control as well as the role of Advertising in a developing economy. Prerequisite: MKTG 211

- MKTG 365 MARKETING STRATEGY 3 Credits
 The purpose of this course is for students to learn more about marketing, about career opportunities in marketing strategies, strategic marketing management, corporate strategic planning and SWOT analysis, and strategies for international marketing.
 Prerequisites: MKTG 242 and MKTG 211
- MKTG 368 INTERNATIONAL MARKETING 3 Credits
 International marketing should be viewed as an integrated discipline that combines several other disciplines: economics, anthropology, cultural studies, history, demographics, languages, law, statistics, geography, and international trade. This course will not prepare you to become an expert on any of the disciplines listed above, but rather, it will stimulate your intellectual curiosity on various critical issues and provide you with analytical frameworks that are necessary for understanding different cultural environments in global markets and assessing global marketing opportunities. Prerequisite: MKTG 211
- MKTG 378 MARKETING MANAGEMENT 3 Credits
 Marketing management seeks to meet organizational objectives by effectively satisfying customers in a dynamic environment. This course provides an overview of marketing processes and marketing management dimensions and provides students with the opportunity to apply the key concepts to practical business situations. Prerequisite: MKTG 211
- MKTG 381 MARKETING INTERNSHIP AND REPORT 3 Credits
 The purpose of this course is for students to learn more about themselves, about career opportunities in marketing, and gain practical work experience in one or more areas of marketing. Students will be involved in a number of career development activities, including both an internal and external internship.
- MKTG 385 MARKETING RESEARCH AND ISSUES 3 Credits
 To provide candidates with the fundamental skills in research design and analyses necessary for making sound marketing decisions. As consumers become more sophisticated along with the economic progress in their respective countries/ region, research techniques will need to accordingly evolve. This course provides a range of deferent approach to marketing research,

various sources of marketing information, and specialized techniques in marketing research. Applications and drawbacks of each technique will be discussed in the context of the African market perspective. Prerequisite: MGMT 252.

Information Technology (INSY)

- INSY 242 DECISION SUPPORT SYSTEMS 3 Credits
Decision support systems (DSS) are systems that enhance managers and expert to analyze business models and data easily in order to obtain information that enables them to make effective decisions. This course covers DSS concepts, spreadsheet models, statistical packages, financial models, accounting packages, operation management packages and computer network systems. Prerequisites: GSUA117 and STAT250.
- INSY 321 MANAGEMENT INFORMATION SYSTEMS 3 Credits
This course is designed to enable the students to comprehend computer-based information systems and their role in business organizations. It covers elements of information systems, type of information systems, integration office application systems, system development cycle (CDLC), database management systems (DBMS) and management of communication network systems. Prerequisites: GSUA117.
- INSY 332 SYSTEM ANALYSIS AND DESIGN 3 Credits
A Study of the System development with use of computer-aided tools and case study. Provides a methodical approach to developing computer systems including systems planning, analysis, and feasibility study, design, testing, implementation and software maintenance. The role of the systems analyst and courses of systems failure are stressed throughout. Software design, fundamental design concepts, modules and modularization criteria, design notations, design techniques, detailed design considerations, real-time and distributed system design. No programming assignments are involved; however, the course builds upon concepts to which the student has been exposed in previous computer classes. Prerequisites: INSY 211

