

# Chartered Institute of Taxation of Nigeria



**TAXATION TECHNICIAN SCHEME SYLLABUS**

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## ***ABOUT THE INSTITUTE***

The Chartered Institute of Taxation of Nigeria was inaugurated on February 4, 1982 as Association of Tax Administrators and Practitioners. Thereafter, it metamorphosed into Nigerian Institute of Taxation, which was formally launched on February 21, 1982 and statutorily recognized on May 6, 1987 as a Company Limited by Guarantee. The Institute was chartered by the Federal Government of Nigeria through Decree number 76 of 1992 and was charged with the duty, among others of determining what standards of knowledge and skill are to be attained by persons seeking to become its members. Membership of the Institute cuts across such professions like Accounting, Law and other professionals who have acquired relevant tax experience.

## ***ABOUT THE PROGRAMME***

Professional tax practitioners and administrators require the assistance of able and trained technical staff in the discharge of their day-to-day professional duties as supporting technical staffs. The Taxation Technician Scheme is designed by the Chartered Institute of Taxation of Nigeria (CITN) for the training of these supporting technical staff.

## ***OBJECTIVES OF THE SCHEME***

The objectives of the Scheme include:

- (i) To provide recognized qualifications for taxation technicians in various offices of tax practitioners and administrators both in the private and public sectors; and
- (ii) To provide opportunities for the exceptional technical staff to progress towards professional qualifications.

## ***POTENTIAL BENEFICIARIES OF THE SCHEME***

- (i) The entire economy will benefit from the increased productivity of a well-trained and disciplined workforce; and
- (ii) The individual technicians as well as the organizations they work for will also benefit.

## ***THE TARGET STUDENTS***

- (i) Those holding supervisory posts in government establishments, Commercial, Finance and Revenue Departments;
- (ii) Clerks in practicing firms;
- (iii) Clerks in Federal and State Boards of Inland/Internal Revenue; and
- (iv) Experienced and matured individuals who are not qualified for student registration.

## ***ENTRY REGULATIONS AND REGISTRATION***

### ***A. REGISTRATION PROCEDURE:***

Application for admission must be made on the prescribed form. This requires an undertaking on the part of the applicant to abide by the rules laid down by the council from time to time.

Every applicant shall produce satisfactory evidence of age, name, character and eligibility together with photocopies of his/her educational certificates. The Council reserves the right to grant or refuse any application or to terminate the registration of a candidate. A successful applicant shall be required to pay the prescribed registration and annual subscription fees for the year; upon which he shall be allocated a student number. This number must be quoted in full in all communications with the Institute.

#### ***B. CONDITIONS TO BE SATISFIED***

Every prospective candidate for admission to student membership must satisfy the Council that:

- He is not below the age of 18
- He possesses the basic minimum educational qualification as set by Council.
- He is a fit and proper person to be registered.

#### ***C. ELIGIBILITY TO REGISTER***

Entry for the Examination is open to all members of the public with at least, one or more of the following qualifications:

- Senior Secondary Certificate Examination (SSCE)/General Certificate Examinations (G.C.E) with 3 credits with at least a pass either in English or Mathematics
- Ordinary National Diploma/Certificate from any recognized Institution
- National Certificate of Education (N.C.E)
- Teachers Grade II
- Mature Students (not less than 25 years and proficient in reading and writing English language). Such applicant must however support his/her application with evidence of a minimum of five (5) years employment in the Federal Inland Revenue Service or State Board of Inland Revenue.

#### ***EXAMINATION RESULTS AND REFERRALS***

A candidate who has attained sufficiently high level of performances in the examinations but whose level of achievement in, at most, one subject, is slightly below the pass grade may be referred in such subject. If the referred paper is not passed within the next two subsequent sittings immediately after the one in which the candidate was referred, such a referral will terminate and the candidate will be required to write the whole subjects of the examination.

### ***ABSENCE FROM AND MISCONDUCT IN AN EXAMINATION***

If a candidate decides not to attend or is unable to attend the examination, fees paid for the examination will not be returned or transferred to subsequent examinations. Any misconduct in an examination shall be referred to the Institute's Disciplinary Committee for necessary investigation and appropriate sanction. The supervisor is empowered to disqualify any candidate suspected of misconduct during an examination and order him to leave the examination room. Any student failing to comply with the above regulations may be liable for such penalties as the Institute may decide.

### ***ADMISSION OF TTS CANDIDATES TO CITN EXAMINATIONS***

Every TTS candidate who is interested in becoming a Chartered Tax Practitioner by sitting for the Institute's Professional Examinations can do so after completing the part II of the TTS Examinations and having made up any deficiencies in the GCE/WASC/SSCE ordinary level to a minimum of 5 credits including English and mathematics.

### ***ENTRY LEVEL AT THE PROFESSIONAL EXAMINATIONS BY TTS GRADUATES***

Every TTS graduate having satisfied the requirement in above, on application be exempted from the foundation level of the Professional Examinations, and be required to write professional I and II of the Professional Examinations to qualify.

### ***EXAMINATIONS SYLLABUS***

#### **Part I**

- Paper 1: Economics
- Paper 2: Accounting
- Paper 3: Element of Business Law
- Paper 4: Introduction to Taxation

#### **Part II**

- Paper 5: Management Information System
- Paper 6: Personal Taxation
- Paper 7: Business Taxation
- Paper 8: Business Management

### ***EXAMINATION DATES***

First week in February and first week in August every year. (A candidate must complete Part I before proceeding to Part II)

### ***EXEMPTION CLAUSE***

-This is based on subject-by-subject exemption.

-A candidate with a Diploma in Taxation from a recognized Institution will be exempted from Part I only.

### ***ADMISSION***

There shall be no direct admission except through examination as stated above.

### ***NEW STATUTES***

Acts passed shall become examinable after 6 months from the date of enactment. Retrospective repeal will however not affect the otherwise validity of examinations already held inclusive of such laws.

### ***FEATURES OF THE SYLLABUS***

#### **PAPER I: *ECONOMICS***

##### ***AIM:***

To examine the candidate's knowledge and understanding of:

- The basic economic principles and the main features of Nigerian economic system;
- Application of the basic economic concepts and principles to managerial problems, both micro and macro.

#### **1. *THEORY OF TAXATION***

- Categories and Classification of taxation
- Objectives and functions of taxation

#### **2(a) *GENERAL PRINCIPLES***

- Nature of Economics
- Fundamental concepts - choice, scarcity and cost
- Relationship between production and consumption, sources and distribution of income (land/rent, labour/wages, capital/interest, entrepreneurship/profit).

#### **(b) *PRICE SYSTEM***

- Functions of price and price mechanism, demand and supply
- Supply, demand and prices, value and elasticities of demand and supply
- Laws of returns, marginal and productivity theories, market conditions
- Perfect competition, monopoly, monopsony, oligopoly.

#### **3. *ECONOMIC ANALYSIS***

Behavioural of demand and supply under various conditions of price and costs. Consumer behaviour under conditions of changes in price and income. The goals of the firm, input cost functions and output. Output and price under different market conditions - competition monopoly and oligopoly, mergers, regional policy. Monetary economics, the

financial institutions on the international level. Decisions involving risk. Government policy - objectives, strategies, policy options, budgets, interest rates, employment, exchange rates, appraisal of current and past economic measures.

#### 4. ***FEATURES OF THE NIGERIAN ECONOMY***

##### ***(a) THE MACRO - ECONOMICS***

Gross National Products and its sectorial contribution (manufacture, mining, including petroleum, agriculture, distribution and services), aggregate consumption, saving and investment (the multiplier effect theory), aggregate demand, employment and income, inflation, geographical distribution of economic activities.

##### ***(b) MONEY, BANKING AND OTHER FINANCIAL INSTITUTIONS***

Nature and functions of money and credit. The banking system - Central Bank, commercial banks, merchant banks, development banks and universal banking.

The capital market - the Stock Exchange, Securities and Exchange Commission.

#### 5. ***PUBLIC FINANCE***

Source of income to Government - direct taxation, indirect taxation, Public Revenue allocation to the various tiers of government. Patterns of statement of expenditure - Federal or State. Nature and Scope of government intervention in industries and common features and problems of public sector enterprises, privatization, viz commercialization - control of monopolies, mergers and restrictive trade practices. Fiscal functions, with respect to fiscal institutions in Nigeria. Public goods and merits goods. Trends in government activity. Efficiency in government expenditures. Introduction to fiscal stabilization. Economics of the public debt. Federal finances. The main issue in Federal finances, Structure of public revenue. Structure of public expenditure. Inter-governmental transfer, regional/state revenue. Problems of public debt and private international debt in Nigeria. Budgetary process of Nigerian government.

#### 6. ***INTERNATIONAL TRADE AND PAYMENTS***

The law of comparative advantage; volume of international trade, terms of trade and balance of payments. Exchange rate determinations, fixed versus floating exchange rate, and multiple exchange rates. Foreign Exchange Markets, Devaluation, Depreciation of currency, International Trade and financial institutions, regional bodies and other international economic organs.

#### PAPER 2: **ACCOUNTING**

##### **AIM:**

To examine the candidate's knowledge and understanding of:

- The basic accounting principles, concepts and conventions
- The applications of the principles, to the preparation of financial statements and other relevant statements
- The interpretation of accounts

1. ***NATURE OF ACCOUNTING***

The role of Accounting in the management of organizations.

2. ***ACCOUNTING PROCESSES***

Accounting concepts together with their application and implication for transaction. The principle of double entry bookkeeping. Books of accounts, ledgers, control accounts and supporting records. Type of financial statements and their tax implications. Accounting treatment of fixed and current assets. Methods of depreciation and amortization. Bad and doubtful debts. Trading stocks and their valuation. Accounts accruals and prepayments. Distinction between capital and revenue items. Reserves and provisions. Accounts reconciliation.

3. ***ACCOUNTS OF NON-TRADING ORGANIZATION***

Preparation of receipt and payment account. Differentiating income and expenditure account from receipts and payments accounts. Preparation of an income and expenditure account from a receipts and payments account. Distinguishing between the records of a sole proprietor and that of non-trading organization. Preparation of non-trading organization account.

4. ***JOINT VENTURE ACCOUNTS***

Principles of joint venture in accounting. Preparation of joint venture accounts.

5. ***ROYALTIES ACCOUNT***

Distinguish between the different types of leases and sub-lease. Making correct ledger entries in respect of minimum rent for any period exceeding royalty rent. Making correct ledger entries in respect of short working accounts, landlords accounts, and calculations of profit on royalties receivable.

6. ***PREPARATION OF FINANCIAL ACCOUNTS***

Preparation and presentation of simple final accounts and other financial statements for Limited Liability Companies, issues of shares and debentures, and partnership.

7. ***INTERPRETATION OF ACCOUNTS***

Ratio analysis  
Cash Flow Statements  
Value Added Statements

PAPER 3: **BUSINESS LAW**

**AIM:**

On completion of this course, candidates should be able to know and understand the general principles of Nigerian law with particular reference to the aspects of the Nigerian legal system, which regulates business and commercial transactions.

1. ***GENERAL PRINCIPLES OF LAW***

Sources of Nigerian Law. Elementary Principles of the divisions of legislative powers between the three tiers of government, with complimentary provisions in Constitution of the Federation of Nigeria. Equity and Common Law. Statute law, the process of legislation and interpretation of statutes. The doctrine of precedent.

2. ***THE ADMINISTRATION OF LAW***

The organization and function of the various courts. The judges and various officers concerned with the administration of law in Nigeria. Distinction between civil and criminal liability. The basis and extent of liability in Tort - Remedies, Legal, and Equitable, for Tort. Differences between real and personal property. Various interests in property. Legal persons, corporate personality. The doctrine of Ultra Vires.

3. ***LAW OF CONTRACT***

Nature of Contract. Essentials of a valid contract. Consideration. Privity of contract. Capacity for contract. Effects of mistakes, misrepresentation, illegal contracts. Remedies for contracts.

4. ***LAW OF AGENCY***  
Creation of Agency. Effects of the acts of the agent. Duties of principal agent and vice versa and as they affect the third party interest. Forms of agency. Termination of contract. Breach of Agency.
5. ***SALE OF GOODS***  
Remedies and obligations of buyers and sellers, valid transfer of property by owner and non-owner. Duties and liabilities of Carriers, remedies and obligations of carriers, stoppage in transit.
6. ***HIRE PURCHASE, CREDIT SALES AND LEASING***  
Nature of Hire Purchase contracts, distinction between Hire Purchase and Installment Purchases, rights and obligations of Hire Purchases sellers and buyer, right or possession. Issues of credit sales, various aspects of leasing and the enabling law.
7. ***BANKING LAW***  
Types of negotiable instruments, requirements of negotiability, ambiguity rule, issues negotiation, types of endorsement, real and personal defences of makers against holders in due course, liabilities of parties and warranties. Dishonour and Protest Discharge, Certificate Cheques, Bill of Exchanges - definition and the essentials of a valid bill of exchange, Acceptance, Delivery. Promisory notes. Suretyship, guarantee, defences of a surety, right and remedies available to surety. Failed Bank Act of 1994 as amended.
8. ***COMPANY LAW***  
Nature and types of companies, formation of companies, memorandum and articles of association, prospectus, capital - shares and debentures, members' meetings and resolutions. Directors, secretary, auditors, statutory books, profits available for distribution, holding and subsidiary companies, powers and duties of liquidators, secretarial practice. The relevant provisions of the Companies and Allied Matters Act (CAMA) 1990.
9. ***PARTNERSHIP LAW***  
Nature and types of Partnership, the Limited Partnership, the Partnership Deed, Partnership amongst partners inter-relationships between partners and third parties, dissolution of partnership. Joint ventures, drawing distinction with general partnership.
10. ***BANKRUPTCY LAW***  
The Bankruptcy Act 1979. Provisions relating to: acts of bankruptcy, issue of receivership, composition and schemes of arrangement, Adjudication and discharge, appointment and powers of official receiver and trustees, determination of property available vis-à-vis priority of eventual distribution, proof of debt, statements of affairs and deficiency account.
11. ***INSURANCE LAW***

Insurance Act of 2003. Elementary principles of insurance - insurable interest, utmost good faith, indemnity, misrepresentation, conditions and warranties, subrogation and contribution, assignment of policies, government control of insurance business.

12. ***LABOUR LAW***

-General principles of labour law

-Workmen Compensation Act

-Trade Union Act., National Industrial Court,

-Formation of contract for labour, express and implied terms, determination of employment, remedies for unlawful dismissal, termination, e.t.c.

PAPER 4: ***INTRODUCTION TO TAXATION***

**AIM:**

On the completion of this course, students should be able to know:

- the concept of fiscal policies
- understand the background to Nigerian Taxation
- Understand the definition and concept of taxation
- know the principles, functions and types of Nigerian Taxation
- know relevant terminologies used in Nigeria.

1. ***MEANING OF TAXATION***

Definition of Taxation, tax and government revenue. Differences between tax and other public charges. Nature and objects of tax. Sources of tax laws in Nigeria. General Principles of Taxation. Forms of Taxation in Nigeria. Survey of legal framework of taxation in Nigeria. Tax and creation of law. Taxation modality and equity. Measurement of income

2. ***SCOPE OF FISCAL POLICIES***

Definition of fiscal policies. Classes of fiscal policies. Tools of fiscal policies. Nigerian fiscal policies, appropriations bills, e.t.c.

3. ***HISTORICAL BACKGROUND TO NIGERIAN TAXATION***

Pre-colonial era of Nigerian Taxation. Colonial era of Nigerian Taxation. Post Colonial era of Nigerian Taxation. British Tax System. American Tax System. History of Tax Law and Administration in Nigerian.

4. ***STRUCTURE OF TAXATION***

Meaning and use of tax base, tax buoyancy, tax object, fiscal year, year of assessment, basis period, basis of assessment, tax avoidance and tax evasion, tax incentives, tax holidays, tax shifting, tax impact, tax incidence.

**PART II**

PAPER 5: ***MANAGEMENT INFORMATION SYSTEM***

**AIM:**

At the end of this course, students should be able to know and demonstrate the techniques and the application of computer to Information System.

1. ***INFORMATION CONCEPTS***

(i) Data and Information

- Meaning
- Characteristics/qualities of Information

-Types of management information required e.g. Long term, strategic, tactical and operational.

(ii) *General Concepts of files and data records*

- Definition of files, records, fields and characters
- Types of files, files access and organization.

(iii) *General Systems Concept*

- System theory

2. ***HARDWARE***

(i) *Computers - definition of computer*

- Types of computers, classification using size, cost, physical environment e.g. mainframe, mini and micro, classification using mode of handling data e.g. digital, analogue, hybrid.

(ii) *Basic components of computer system, representation of data in internal store.*

(iii) *Input and output devices/media e.g. punched cards, punched paper, tape, magnetic disk, magnetic tape, MICR, OCR, OMR*

(iv) *Storage devices/media*

- Uses of various storage media. Relative advantages and disadvantages.

3. ***SOFTWARE***

(i) *Meaning*

(ii) *Types of software e.g. systems software, application software*

(iii) *Function of an operating system*

(iv) *Application packages - advantages and disadvantages*

(v) *Principles of Programming*

- Main stage of programming
- Flow charts
- System charts

(vi) *Database and Data base Management*

4. ***PROGRAMMING LANGUAGES***

(i) *Machine language, low-level language, High-level language. Features/characteristics including advantages and disadvantages.*

(ii) *Introduction to programming*

- Basic and Cobol.

5. ***INFORMATION SYSTEM ANALYSIS AND DESIGN***

- System analysis methodology
- Design and implementation of information
- System design cycles
- Project management

- Cost benefit analysis
- Data base management
- Controls in a computer environment
- Back up facilities
- Managing information system

6. ***OTHERS***

- Data management controls
- Computer libraries and lock-up facilities
- Error reports and their uses
- Reports formats and form design
- Batch, real time and on-line processing
- Services Bureau, Advantages and disadvantages
- Data Communication
- Computer Auditing.
- e-Taxation

## PAPER 6: PERSONAL TAXATION

### **AIM:**

The aim of this course, apart from enabling the student to understand taxation of income of individual, is also to help the candidate to have the knowledge and ability to apply tax laws and principles to processing and preparation of simple personal income tax returns.

#### 1. ***TAXATION PRINCIPLES***

Tax as a creation of law. Chargeability to tax, income chargeable. Definition of trade, business, profession, vocation, tests of trade. Definition of employment. Differences between employment and engagements on contract. Revenue income/expense, capital income/expense. Principles of residence and permanent establishment. Measurement of income. Income recognition and accounting. Fiscal year.

#### 2. ***TAXATION OF INCOME/PROFIT***

Taxable income, investment income and others. Allowable expenses. Qualifying capital expenditure. Capital allowance. Non-taxable income. Adjustment of income for tax purposes. Loss relief. Change of accounting date, commencement rule and cessation rule of business. Withholding taxes. Capital gains tax.

#### 3. ***COMPUTATION OF TAX LIABILITY OF INDIVIDUALS***

Earned income. Unearned income. Reliefs.

#### 4. ***INCOME TAX ASPECTS OF PARTNERSHIP, E. T. C.***

Partnerships

- Commencement
- Dissolution
- New Admission

#### 5. ***TAX ASSESSMENT AND COLLECTION***

-Offences, Penalties and tax enforcement, Objections/Appeal Process.

#### 6. ***TAX ADMINISTRATION***

- The constitutional powers of the three tiers of governments to impose tax.
- The composition, rights, powers and functions of the various tax organs.
- The Joint Tax Board
- The Federal Board of Inland Revenue
- The State Board of Internal Revenue
- The body of Appeal Commissioners
- Technical Committee of the Board (to include both Federal and State)
- The Judicial System.

## PAPER 7: BUSINESS TAXATION

### **AIM:**

This course is to enable the students to understand the fundamentals of Business or profit tax.

- Taxable Business incomes in Nigeria
- Trade profits, professional fees, vocational charges.
- Organisations and institutions whose incomes or gains are exempted from tax.
- Non-taxable incomes in business profits tax.
- Investment incomes.
- Allowable expenses and expenses which are wholly, reasonably, exclusively and necessarily incurred in generating the income
- Expenses allowable and disallowable in the computation of business profit tax. The general principle underlying allowable expenses.
- The concepts of Business tax reliefs.
- Tax reliefs in Nigeria, including capital allowances and reliefs in profit tax calculation.
- The tax treatment of tax reliefs.
- Capital allowances and reliefs.
- Steps in the calculation of adjusted profit.
- Calculation of adjusted profit.
- Basis of assessment of profit to tax.
- Year of assessment, accounting year, basis period, accounting period, actual and preceding year bases of assessment with worked examples.
- Basis periods.
- Application of basis periods in calculating assessable profit.
- Provisions relating to commencement of new business in the calculation of assessable profit and the rights of election.
- Change in accounting date of business.
- Provisions relating to cessation of business in the calculation of assessable profit.
- Returns, assessment and payment of tax.
- Withholding taxes.
- Incomes subjected to withholding taxes.
- Administration of Withholding Tax
- Company Taxation.

## **PAPER 8: BUSINESS MANAGEMENT**

### **AIM:**

At the end of this course, students should be able to appreciate and understand management and management functions.

### ***INTRODUCTION TO MANAGEMENT***

- Definition of management
- Misconceptions of management
- Characteristics of management (policies, procedures, rules and strategies)

### ***MANAGEMENT FUNCTIONS***

- Key functions of management
- Define planning, Control, Co-ordination, Staffing, e.t.c.
- Definition of Organization (nature and principles of management)

- Recruitment, selection and training
- Organizational theories (line, line and staff, organizational structures, delegation, line of control and charts)

### ***OFFICE MANAGEMENT***

- Nature of an office
- Types of office layout
- Identifying and selection of clerical staff, training, maintenance, management of output

### ***SUPERVISION***

- Define supervision
- Supervision techniques, tools, types and their effects

### ***COMPUTER AND OFFICE WORK***

- Define a computer ( in relations to its essential features)
- Difference between data and information
- Concept of Management Information System
- Data and word processing
- The Place of computer in modern business organization.

### ***PRODUCTION FUNCTION***

- Role of production department
- Control and material management
- Inventory and stock control

### ***PERSONNEL MANAGEMENT***

- Personnel concepts and approaches
- Selection process
- Training and development
- Human relations approaches to personnel relations
- Safety procedures and rules

### ***MARKETING AND SALES MANAGEMENT***

- Definition of marketing concepts
- Importance of marketing and marketing research
- Organization and administration of marketing departments

### ***ELEMENT OF TAXATION MANAGEMENT***

#### ***COMPANY AND BUSINESS TAXATION GENERALLY***

- Theory and Principles of Taxation
- Company, Partnership, Sole Corporation
- Groups
- Close companies
- Tax treatment of business arrangements

#### ***TAXATION AT EDGE: TAX EVASION AND AVOIDANCE***

- Legal meaning of tax evasion and avoidance
- Tax offences and penalties
- Judicial approaches to tax avoidance

## ***RECOMMENDED TEXTBOOKS***

### **PAPER 1: ECONOMICS**

- i) Olofin, S - Macro Economics (Malthouse Publishers)
- ii). Samuelson, P.A. - Economics (McGraw Hill)
- iii) Nwankwo, G.O. - Basic Economics for West African Students (OUP)
- iv) Ajayi, S.I. & Ojo, O.O. - Money and Banking - Analysis and Policy in Nigerian Context. (Geroge Urwin and Allen 1981)
- v) National Development Plans. The Rolling Plans - The Annual Budget and CBN Monetary Policy Circulars
- vi) Nigerian Economic Society Journal (University of Ibadan)

### **PAPER 2: ACCOUNTING**

- i) Frank Wood - Business Accounting I & II (Financial Times - London)
- ii) Jennings, A. - Financial Accounting I & ii (MCgraw Hill)
- iii) Akeju, J.B. - Principles of Accounting
- iv) Anao, A.R. - An Introduction to Financial Accounting (Longman)
- v) Soyode, A. - Accounting (Graham Burn)
- vi) Inanga, E.L. - Principles of Accounting

### **PAPER 3: BUSINESS LAW**

- i) Igweike, K.I. - Nigerian Commercial Law (Malthouse)
- ii) Okonkwo, Ilegbune & Ezejiofor - Nigerian Business Law (Spectrum)
- iii) Okonkwo - An introduction to Nigerian Law (Spectrum)
- iv) Sagay, E.I. - Nigerian Law of Contract (Sweet & Maxwell)
- v) Parks, A.E.W. - The Sources of Nigerian Law (African University Press)
- vi) vi) Obilade, A.O. - The Nigerian Legal System (Sweet & Maxwell)
- vii) Yagab, Kanyip & Ekwo - Elements of Commercial Law (Tamaza Publishing co. Ltd., Zaria (1994)
- vii) Oloyede, S. - Nigerian Business Law

**PAPER 4: INTRODUCTION TO TAXATION**

- i) Afe Ogundele - Elements of Taxation
- ii) Seyi Ojo - Elements of Nigerian Taxation (Sagibra Publications)
- iii) E.N. Osemene - Taxation in Nigeria - Case Study (Lateks Press)

**PAPER 5: MANAGEMENT INFORMATION SYSTEM**

- i) Adewunmi W. & Akinlade - Data Processing & MIS (Macmillan & CIBN)
- ii) Kayode, A.K. - Business Information System (AJK)
- iii) Folorunso, J.O. - Practical Approach to Computing (Macmillan)
- iv) Lucey, T. - Data Processing (M & E Publishers)

**PAPER 6 & 7: PERSONAL TAXATION & BUSINESS TAXATION**

- i) CITN Tax Series - Introduction to Personal Taxation (CITN)
- ii) CITN Tax Series - Partnership Taxation (CTIN)
- iii) CITN Tax Series - Commencement and Ceasation Provision (CITN)
- iv) Ola C.S. - Nigerian Income Tax in Practice (Macmillan)
- v) Adesola, S.M. - Income Tax Law and Administration in Nigeria (OAU Press)
- vii) Offiong U. Bassey - Foundation of Personal Income Tax in Nigeria (Assumpta Press)
- viii) Ariwodola, J.A. - Personal Taxation in Nigeria (JAA Nig. Press Ltd.,)
- ix) Ariwodola, J.A. - Companies Taxation in Nigeria (JAA Nig. Press Ltd.,)
- x) Abata, M.A. - Principles of Tax Management in Nigeria

**PAPER 8: BUSINESS MANAGEMENT**

- i) Abdulrazaq, M.T. - Principles and Practice of Tax Planning and Management in Nigeria (Betay Law Publications)
- ii) Ejiofor, P.N.O. - Management in Nigeria: Theories & Issues (FEP)
- iii) Adewumi, Wole - Business Management (McGraw Hill)
- iv) Seyi Ojo - Fundamental Principles of Management Taxation
- v) Cole, C - Business Management (McGraw Hill)
- vi) Offiong U. Bassey - Management Taxation for Students (with worked examples) Assumpta Press Ltd.
- vi) Dandago, K.I. & Alabade, J.O. - Taxation and Tax Management in Nigeria (Triumph Publishing Co. Ltd.,) Kano.