ACC426 Multidisciplinary Case Studies, & Business Policy Analysis (3 Units)

Department of Accounting

Covenant University
1. ACC426
1.1. ACC426 Multidisciplinary Case Studies, & Business Policy Analysis (3 Units)

This course is made up of two parts. The 1st section focuses on multidisciplinary cases while the 2nd section addresses issues relating to professional ethics. The section examines related issues in professional ethics, local and foreign decided legal cases will be reviewed. Topics include, the nature and development of professional ethics, the ethics of a profession. Self-regulation in accountancy profession. The special significance of independence and objectivity; auditing and management conflicts; situation of possible threat to independence and objectivity. The framework approach: risks and safeguards. The ethics of insolvent practice; corporate finance advice; conflicts of interest; confidentiality; changes in professional appointment. Consultancy. Association with non-members. Fees, name and letterhead of practicing firms. Ethics of member in business. Discipline and enforcement.

An examination of The Institute of Chartered Accountants of Nigeria (ICAN) codes of ethics for their members. This section focuses on multidisciplinary cases. Typical topics includes analysis of information pertaining to a typical organizational problem and the presentation, with adequate justification, of a recommended course of action. This course draws on the knowledge and skills acquired by students from the various accounting courses from year one to four. Particularly, cases in financial accounting, cost accounting, management accounting, auditing and investigation, taxation, quantitative analysis, and financial management will be the focus of this course.