National University of Rwanda Université Nationale du Rwanda

Faculty of Economics and Management
Faculté des Sciences Economiques et de Gestion

**DEPARTMENT: Management OPTION: Accounting Sciences** 

NUG

University Avenue B.P 117, Butare Rwanda Tel:+230 530 122/330 Fax:+250 530 121/210 Email: fem@nur.ac.cv

# ACADEMIC TRANSCRIPTS

SURNAME: MUGISHA FIRST NAME: JAMES STUDENT ID: 10100791

ACADEMIC YEAR: 2010

Level: 1

Code	Module	Credits	Mark (%)	Grade	
FEM1101	Information Technology	15	63.00	В	
FEM1102	Principles of Economics	15	77.50	B+	
FEM1103	Skills for Students	15	50.00	C	
FEM1104	Basic Mathematics	15	53.00	C	
FEM1205	Introduction to Management	15	55.50	С	
FEM1206	Introduction to Statistics	15	55.00	C	
FEM1207	Basic Financial Accounting	15	50.00	С	
FEM1208	Economic and Social Environment	15	72.00	B+	
	Average= 59.5	0%			
	Decision: Progress from Le	vel 1 to Level	2	10 270	

ACADEMIC YEAR: 2011 - 2012

Level : 3-4

Code	Module	Credits	Mark (%)	Grade	
FEM3117	Scientific Research Methodology	10	50.00	C	
FEM3118	Entrepreneurship	10	60.00	В	
FEM3119	Business Law and Professional Ethics	20	50.00	С	
ACC3120	Advanced Accounting	20	53.00	С	
ACC4221	Accounting Theory and Standards	20	53.00	С	
MGT3122	Programming Language using VB	10	55.90	С	
ACC4223	Business Computing	15	69.00	В	
ACC4224	Cost and Management Accounting	15	64.00	В	
dinas in	Average= 56.45	6			
The same	Decision: Progress from Levels 3	and 4 to Le	evel 5	770a // 1	

Date July 23, 2013 Prof. Rang B. Rag Dean, Faculty of Economics and Management ACADEMIC YEAR: 2011

Level: 2

Code	Module	Credits	Mark (%)	Grade
FEM2109	Quantitative Techniques	15	70.50	B+
FEM2111	Organisation Theory and Bihaviour	10	68.00	В
FEM2110	Business Communication Skills	15	60.00	В
FEM2112	Intermediate Accounting	20	50.00	C
MGT2214	Business Studies	20	57.50	C
MGT2216	Public Sector Accounting	15	60.00	В
ACC2213	Business Technology	10	64.50	В
ACC2215	Financial Decision Analysis	15	59.75	С
	Average= 60.24	%		V VIII
	Decision: Progress from Lev	el 2 to Level 3		a service

ACADEMIC YEAR: 2012 - 2013

Level: 5

Code Module		Credits	Mark (%)	Grade	
MGT5126	Busisness Taxation	20	63.50	В	
ACC5129	Accounting Control	10	57.50	С	
ACC5132	Strategic Management Accounting	20	64.13	В	
ACC5133	Fiancial Reporting	10	55.00	C	
ACC5129	Auditing	20	55.00	C	
ACC5231	Corporate Finance	10	57.00	C	
FEM5129 Industrial Attachment FEM5130 Research Paper		10	70.00	B+	
		20	66.50		

Cumulative Average of Level 3,4 and 5= 58.96%

AWARDS: Bachelor's Degree Second Class Honours, Lower Division in Accounting Sciences

Prof. Manasse MBONYE

Vice - Rector for Academic Affair

Excellence in Education and Service to the People

HANN'S			GRADING SYST	TEM FOR MODULES		
	UNDERGRADUATE			POSTGRADUATE		
	First S	First Sitting Second Sitting		First Sitting	Second Sitting	
80-100	A	Distinction		Distinction		
70-79	B+	Good		Good		
60-69	В	Satisfactory		Pass	Pass	
50-59	С	Pass	Pass	Resit	Retake	
40-49	D	Resit	Retake	Resit	Retake	
30-39	Е	Resit	Retake	Retake	Retake	
0-29	F	Retake	Retake	Retake	Retake	
Minimum pass mark 50%			Minimum pass mark 60 %	Programme The State of		

### REQUIREMENTS FOR AWARDS AND CLASSIFICATIONS

#### Below Honours Level

For the purposes of calculating an award below Honours Level in undergraduate programmes, a minimum mark of per cent must be achieved in each module. For the purposes of calculating an

Awards	Level	Credits accumulated	Credits used for the award of Distinction
Certificate of Higher Education	1 1 m	120	120 at Level 1
Diploma in Higher Education	2	240	120 at Level 2
Advanced Diploma in Higher Education	3	300	60 at Level 3 plus 60 best at Level 2
Ordinary Degree	4	360	120 at Level 3/4 credits
Bachelor Degree with Honours	5	480	

## **Honours Degree Classification**

First Class Honours (1st) will be awarded to a candidate who has achieved a mark ranging from 80 to 100% after calculating a cumulative average of level 3,4 and 5.

Second Class Honours, Upper Division (2i) will be awarded to a candidate who has achieved a mark ranging from 70% to 79.9% as a result of a cumulative average of level 3,4 and 5.

Second Class Honours, Lower Division (2ii) will be awarded to a candidate who has achieved a mark ranging from 55% to 69.9% as a result of a cumulative average of level 3,4 and 5.

Third Class Honours (3rd) will be awarded to a candidate who has achieved a mark ranging from 50% to 54.9% as a result of a cumulative average of level 3,4 and 5.

#### Postgraduate

In postgraduate programmes the minimum pass mark is 60 per cent.

Awards	Level	Credits accumulated	Credits used for the award of Distinction
Postgraduate Certificate	6	60	60
Postgraduate Diploma	6	120	120
Masters	6	180-240	180-240

Distinction will be awarded to a candidate who has achieved a mark ranging from 80% to 100% as a result of a cumulative average of the whole programme

Pass will be awarded to a candidate who has achieved a mark ranging from 60% to 79.9% as a result of a cumulative average of the whole programme

Verified by

Theogene UWIZEYIMANA Assistant Registrar

Date: 25/0-7/2013