

Appendix II
Fall 2026
Scheme of Study
BS in Accounting and Finance

Degree Title: BS in Accounting and Finance

Program Educational Outcomes (PEOs)

- Graduates will establish successful professional careers in accounting, finance, auditing, taxation, or related fields by applying sound technical knowledge, analytical skills, and ethical judgment.
- Graduates will contribute effectively to organizations and society by communicating financial information clearly, using modern financial tools, and making responsible financial decisions in dynamic business environments.
- Graduates will engage in lifelong learning and professional development to adapt to evolving accounting standards, financial practices, and regulatory and technological changes.

Program Learning Outcomes (PLOs)

- Apply accounting and finance concepts, principles, and standards to analyze financial information and support organizational decision-making.
- Use analytical, quantitative, and critical thinking skills to evaluate financial performance, risks, and investment decisions.
- Demonstrate ethical awareness and professional responsibility in accounting and financial practices in compliance with legal and regulatory frameworks.
- Communicate accounting and financial information effectively in written and oral forms to diverse stakeholders.
- Use contemporary accounting, financial, and digital tools to prepare, analyze, and interpret financial data in local and global contexts.

Regulations Relating to the Degree of “BS in Accounting and Finance”

Eligibility Criteria

The basic eligibility requirement for admission is a Higher Secondary School Certificate (HSSC), A-levels, or an equivalent qualification recognized by the IBCC, involving 12 years of schooling **with a minimum of 50% marks.**

Program Duration:

Regular/Minimum Duration: 04 Years (Eight Regular Semesters)

Maximum Duration: 06 Years (Twelve Regular Semesters)

Further extendible for 01 Year (Two Regular Semesters) with the permission of the statutory bodies

Academic Standing / Passing Criteria Grade Point Average:

Maximum Grade Point Average: **4.00**

Minimum Grade Point Average for obtaining the BS in Accounting and Finance degree: **2.50**

Minimum CGPA Requirement per Semester to Remain Enrolled:

Semester	Minimum CGPA
1st	0.75
2nd	1.00
3rd	1.25
4th	1.50
5th	1.75
6th	2.00
7th	2.25
8th	2.50

SINGLE MAJOR

SUMMARY		Cr.Hrs
General Courses		34
Allied/Interdisciplinary Courses		12
Disciplinary/Major Courses		78
Internship/Field Experience		03
Capstone Project		03
Total		130

SEMESTER-I

	Course Code	Course Title	Credit Hours	Academic Cluster	Remarks
1.	QR-401	Quantitative Reasoning-I	3(3-0)	General Education	Approved
2	ENG-301	Functional English	3(3-0)	General Education	Approved
3.	CS-100	Applications of Information and Communication	3(2-1)	General Education	Approved

		Technologies			
4.	MGT-411	Principles of Management	3(3-0)	Mandatory Core Course	Approved
5.	MGT-321	Principles of Accounting	3(3-0)	Domain Core Course Decided by HEIs	Approved
6.	ECON-301	Principles of Economics	3(3-0)	Interdisciplinary	New Course/ Same as BBA26
		Total Cr. Hrs	18		

SEMESTER-II

S. No	Course Code	Course Title	Credit Hours	Academic Cluster	Remarks
1.	QR-402	Quantitative Reasoning-II	3(3-0)	General Education	Approved
2.	ANTH-401	Social psychology	2(2-0)	General Education	Approved
3.	ENG-302	Expository Writing	3(3-0)	General Education	Approved
4.	SSH-301	Civics and Community Engagement	2(2-0)	General Education	Approved
5.	FQ-301	Fehm-e-Quran – I (for Muslim Students)	1(0-1)	General Education	Approved
6.	MGT-351	Principles of Marketing	3(3-0)	Mandatory Core Course	Approved
7.	MGT-322	Financial Accounting	3(3-0)	Mandatory Core Course	Approved
		Total Cr. Hrs	17		

SEMESTER-III

S. No	Course Code	Course Title	Credit Hours	Academic Cluster	Remarks
1.	MGT-317	Entrepreneurship	2(2-0)	General Education	New Course/ Same as BBA26
2.	SSH-303	Pakistan Studies	2(2-0)	General Education	Approved
3.	FQ-302	Fehm-e-Quran – II (for Muslim Students)	1(0-1)	General Education	Approved
4.	MGT-512	Organizational Behavior	3(3-0)	Mandatory Core Course	Approved

5.	MGT-473	Managerial Accounting	3(3-0)	Mandatory Core Course	Approved
6.	MGT-475	Digital transformation and innovation	3(3-0)	Mandatory Core Course	New Course
7.	MGT-409	CSR and Ethical Governance	3(3-0)	Interdisciplinary	New Course
		Total Cr. Hrs	17		

SEMESTER-IV

S. No	Course Code	Course Title	Credit Hours	Academic Cluster	Remarks
1.	NS-402	Science of Global Challenges	3(3-0)	General Education	Approved
2.	SSH-302	Ideology and Constitution of Pakistan	2(2-0)	General Education	Approved
3.	FL-302	Foreign Language	2(2-0)	General Education (Arts and Humanities)	New Course/ Same as BBA26
4.	IS-302	Islamic Studies	2(2-0)	General Education	Approved
5.	MGT-424	Business Finance	3(3-0)	Mandatory Core Courses	Approved
6	MGT-599	Financial Reporting	3(3-0)	Domain Core Course Decided by HEIs	Approved
		Total Cr. Hrs	15		

SEMESTER-V

S. No	Course Code	Course Title	Credit Hours	Academic Cluster	Remarks
1.	MGT-597	Financial Markets & Institutions	3(3-0)	Domain Core Course Decided by HEIs	Approved
2.	MGT-525	Financial Management	3(3-0)	Mandatory Core Course	Approved
3.	MGT-595	Inferential Statistics	3(3-0)	Interdisciplinary	Approved
4.	MGT-662	Digital Marketing	3(3-0)	Mandatory Core Courses/	Approved

5.	MGT-526	Money and Banking	3(3-0)	Domain Core Course/ Decided by HEIs	Approved dept.
		Total Cr. Hrs	15		

SEMESTER-VI

S. No	Course Code	Course Title	Credit Hours	Academic Cluster	Remarks
1.	MGT-600	Corporate Governance	3(3-0)	Domain Core Course Decided by HEIs	Approved
2.	MGT-697	(Business & Management Relevant Certification) *	3(3-0)	Domain Core Course Decided by HEIs	
3.	MGT-513	Business Law and taxation	3(3-0)	Interdisciplinary	Approved
4.		Elective-I	3(3-0)	Elective	
5.		Elective-II	3(3-0)	Elective	
		Total Cr. Hrs	15		

SEMESTER-VII

S. No	Course Code	Course Title	Credit Hours	Academic Cluster	Remarks
1.	MGT-493	Business Research Methods	3(3-0)	Mandatory Core Courses	Approved
2.	MGT-583	Islamic Finance	3(3-0)	Domain Course Decided by HEIs	New Course/ Same as BBA26
3.	MGT-580	Strategic Management	3(3-0)	Mandatory Core Courses	Approved
4.		Elective-III	3(3-0)	Elective	Approved
5.		Elective-IV	3(3-0)	Elective	Approved
6.	MGT-698	Internship/Field Experience	3(3-0)	Field Experience	Approved
		Total Cr. Hrs	18		

SEMESTER VIII

S. No	Course Code	Course Title	Credit Hours	Academic Cluster	Remarks
1.	MGT-574	International Business	3(3-0)	Domain Core Course Decided by HEIs	Approved
2.	MGT-592	Investment and Portfolio Management	3(3-0)	Domain Core Course Decided by HEIs	Approved
3.		Elective-V	3(3-0)	Elective	Approved
4.		Elective-VI	3(3-0)	Elective	Approved
5.	MGT-699	Capstone Project	3(3-0)	Capstone Project	Approved
		Total Cr. Hrs	15		

Elective Courses

S. No	Course Code	Course Title	Credit Hours	Remarks
1.	MGT- 604	Public Sector Accounting	3(3-0)	Approved
2.	MGT 661	Advance Taxation	3(3-0)	Approved
3.	MGT - 606	Accounting Information Systems	3(3-0)	Approved
4.	MGT – 531	Analysis of Financial Statements	3(3-0)	Approved
5.	MGT- 608	International Accounting and Accounting for MNCs	3(3-0)	Approved
6.	MGT 662	E-Accounting	3(3-0)	Approved
7	MGT- 663	Advance Audit and Assurance	3(3-0)	Approved
8	MGT - 651	Enterprise Resource Planning system for Finance	3(3-0)	Approved
9	MGT - 637	Financial Modeling	3(3-0)	Approved

10	MGT- 638	International Finance	3(3-0)	Approved
11	MGT - 652	Contemporary issues in Accounting and Finance	3(3-0)	Approved
12	MGT - 653	Financial Risk Management	3(3-0)	Approved
13	MGT-639	Money & Capital Markets	3(3-0)	Approved
14	FINT-501	Data structure & Algorithms in financial analysis	3(2-1)	Approved
15	FINT-611	Digital Derivatives & Fintech Advances	3(3-0)	Approved
16	FINT-613	Fintech-Enhanced Stock Trading	3(3-0)	Approved

Outlines of New Courses

MGT-475

Digital transformation and innovation

3(3-0)

Course Description

This course introduces students to the concepts, tools, and strategies of digital transformation and innovation in modern organizations. It focuses on how digital technologies reshape business models, processes, customer experience, and organizational culture. Students learn to analyze digital trends and apply innovation frameworks for competitive advantage.

Course Objectives

1. By the end of this course, students will be able to:
2. Understand the role of digital technologies in transforming businesses
3. Analyze digital business models and innovation strategies
4. Evaluate the impact of digital transformation on organizations and markets
5. Apply innovation tools for problem solving and value creation
6. Develop a basic digital transformation roadmap for a business

Learning Outcomes

1. After completing this course, students will be able to:
2. Explain key concepts of digital transformation and innovation
3. Identify emerging digital technologies and their business applications
4. Assess opportunities and challenges of digital disruption
5. Design innovative solutions using digital tools
6. Demonstrate strategic thinking for digital change management

Course Contents

Introduction to Digital Transformation, Meaning and scope of digital transformation, Drivers of digital change, Digital economy and Industry 4.0, Traditional vs digital organizations, Digital Technologies in Business, Artificial Intelligence and Machine Learning, Big Data and Business Analytics, Cloud Computing, Internet of Things (IoT)

Blockchain fundamentals, Digital Business Models, Platform-based business models, E-commerce and digital marketplaces, Subscription and freemium models, Value creation in digital ecosystems, Innovation Management, Types of innovation (Design thinking and lean innovation, Open innovation and co-creation, Innovation culture and leadership, Digital Strategy and Transformation Roadmap, Aligning digital strategy with business strategy, Digital maturity models, Process digitization and automation, Customer-centric digital strategies, Managing Digital Change, Organizational culture and digital mindset, Change management in digital transformation, Skills for the digital workforce, Ethical and social implications of digitalization, Digital Marketing and Customer Experience, Digital customer journey, Social media and content marketing, Data-driven marketing decisions, Customer experience management, Risks, Cybersecurity, and Governance, Cybersecurity basics, Data privacy and protection, Digital risk management, Governance in digital organizations

Recommended Books and References

- M. Affan Badar, Ruchika Gupta, Priyank Srivastava, Imran Ali & Elizabeth A. Cudney, *Handbook of Digital Innovation, Transformation, and Sustainable Development in a Post-Pandemic Era* (2025)
- Pankaj Kumar Tyagi, Ajit Kumar Singh, Keshav Kaushik & Vipin Nadda, *Business Transformation and Digital Innovation in the Service Sector* (2026)
- Fei Tao, Thippa Reddy Gadekallu, Vikas Kumar, Victoria Akberdina & Evgeny Kuzmin (eds.), *Artificial Intelligence and Digital Transformation: From Innovation to Implementation* (2025)
- Giuliano Liguori, *The Digital Edge: Innovation, Digital Transformation, and the Impact of Emerging Technologies on Business* (2023)

MGT-409

CSR and Ethical Governance

3(3-0)

Course Description

This course examines the concepts and practices of corporate social responsibility with particular emphasis on ethical governance, accountability, and sustainability in organizations. It explores the role of businesses in society, ethical decision-making, stakeholder responsibility, and governance mechanisms relevant to accounting and finance professionals. The course enables students to understand how social, ethical, and environmental considerations are integrated into organizational policies, financial practices, and reporting frameworks.

Course Learning Outcomes

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

1. Explain core concepts of corporate social responsibility, ethics, and governance.
2. Analyze ethical and social issues affecting organizational and financial decisions.

3. Evaluate the role of governance and accountability in responsible business practices.
4. Recognize the relevance of CSR and sustainability in accounting and finance contexts.

Course Contents

- Introduction to corporate social responsibility, business ethics, and sustainability.
- Ethical theories, values, and ethical decision-making in organizations.
- Corporate governance structures, accountability, and transparency mechanisms.
- Stakeholder theory and responsibilities of corporations to society.
- CSR practices, sustainability initiatives, and social impact of business activities.
- Role of accounting and finance in ethical reporting and responsible governance.
- Contemporary issues in CSR, ethics, and sustainable business practices.

Recommended Books

- **Fernando, G. A. C.**, *CSR and Sustainability: From the Margins to the Mainstream* (2nd Edition, **2023**)
- **Visser, W., & Tolhurst, N.**, *The World Guide to Sustainable Enterprise: CSR, ESG, and Responsible Business Practice* (2nd Edition, **2020**)
- **Crane, A., Matten, D., & Spence, L. J. (eds.)**, *Corporate Social Responsibility: Readings and Cases in a Global Context* (4th Edition, **2019**)
- **Husted, B. W., & Allen, D. B.**, *Strategic Corporate Social Responsibility: Stakeholders, Globalization, and Sustainable Value Creation* (3rd Edition, **2018**)
- Selected readings from Harvard Business Review and Journal of Business Ethics (instructor-guided)