INSTITUTE OF BUSINESS AND HEALTH MANAGEMENT
BS ACCOUNTING AND FINANCE PROGRAM
(FALL 2026)

PROGRAM LEARNING OUTCOMES (PLOs)

After completion of the program, graduates will be able to:

1. Demonstrate proficiency in financial and managerial accounting principles by preparing, analyzing, and interpreting financial statements in compliance with national regulations and international financial reporting standards.
2. Apply core concepts of financial management, investment analysis, and risk assessment to support strategic decision-making and value creation in diverse organizational contexts.
3. Utilize quantitative, analytical, and digital tools, such as spreadsheets, accounting software, and data analytics platforms, to solve complex problems in accounting and finance, ensuring accuracy, efficiency, and compliance.
4. Exhibit ethical reasoning and professional integrity in financial reporting, auditing, and corporate governance, adhering to codes of conduct and regulatory frameworks in the accounting and finance professions.
5. Communicate effectively in both written and oral formats, conveying financial information and strategic recommendations clearly to stakeholders across multidisciplinary teams and diverse business environments.

SCHEME OF STUDIES

SEMESTER I				
COURSE CODE	**COURSE**	**CREDIT HOURS**	**CATEGORY**	**PRE REQUISITES**
QRE101	Quantitative Reasoning-I	3+0	General Education	None
COM101	Functional English	3+0	General Education	None
ICT101	Applications of Information and Communication Technologies	2+1	General Education	None
REL101	Fehm-e-Quran – I (for Muslim Students)	0+1	General Education	None
MGT101	Principles of Management	3+0	Major	None
MKT101	Principles of Marketing	3+0	Major	None
Total Credits (16)				

SEMESTER II				
COURSE CODE	**COURSE**	**CREDIT HOURS**	**CATEGORY**	**PRE REQUISITES**
QRE102	Quantitative Reasoning-II	3+0	General Education	QRE101
SSC102	Introduction to Psychology	2+0	General Education (Social Science)	None
COM201	Expository Writing	3+0	General Education	COM101
SSC103	Environmental Sciences	2+1	General Education (Natural Science)	None
ECO101	Economics	3+0	Interdisciplinary	None
ACC101	Principles of Accounting	3+0	Major	None
Total Credits (17)				



SEMESTER III				
COURSE CODE	**COURSE**	**CREDIT HOURS**	**CATEGORY**	**PRE REQUISITES**
REL201/ETH201	Islamic Studies (for Muslims) / Ethics (for Non-Muslims)	2+0	General Education	None
PKS201	Pakistan Studies	2+0	General Education	None
ACC201	Financial Accounting	3+0	Major	ACC 101
REL202	Fehm-e-Quran – II (for Muslim Students)	0+1	General Education	REL101
MKT201	Marketing Management	3+0	Major	MKT101
FIN201	Business Finance	3+0	Major	ACC101
ACC202	Managerial Accounting	3+0	To be decided by HEI	ACC101
Total Credits (17)				

SEMESTER IV				
COURSE CODE	**COURSE**	**CREDIT HOURS**	**CATEGORY**	**PRE REQUISITES**
SSC101	Civics and Community Engagement	2+0	General Education	None
PKS101	Ideology and Constitution of Pakistan	2+0	General Education	None
ENT201	Entrepreneurship	2+0	General Education	None
LAN 101-104	Foreign Language	2+0	General Education	None
FIN301	Financial Management	3+0	Major	FIN201
ISD201	Introduction to SDGs	3+0	Interdisciplinary	None
ACC304	Performance Management	3+0	To be decided by HEI	ACC202
Total Credits (17)				

SEMESTER V				
COURSE CODE	**COURSE**	**CREDIT HOURS**	**CATEGORY**	**PRE REQUISITES**
MGT103	Organizational Behavior	3+0	Major	None
MGT301	Human Resource Management	3+0	Major	MGT101
FIN 303	Financial Markets and Institutions	3+0	To be decided by HEI	FIN201
MTS301	Inferential Statistics	3+0	Interdisciplinary	QRE102



ACC301	Audit & Assurance	3+0	To be decided by HEI	ACC201
FIN308	Islamic Banking & Finance	3+0	To be decided by HEI	FIN301
Total Credits (18)				

SEMESTER VI				
COURSE CODE	**COURSE**	**CREDIT HOURS**	**CATEGORY**	**PRE REQUISITES**
ACC302	Advanced Audit & Assurance	3+0	To be decided by HEI	ACC301
ACC303	Financial Reporting	3+0	To be decided by HEI	ACC201
AIT302	Data Analytics	3+0	Interdisciplinary	None
XXXXXX	Elective-I	3+0	Elective	
XXXXXX	Elective-II	3+0	Elective	
Total Credits (15)				

SEMESTER VII				
COURSE CODE	**COURSE**	**CREDIT HOURS**	**CATEGORY**	**PRE REQUISITES**
ORF401	Business Research Methods	3+0	Major	QRE102
AIT301	AI in Digital Era	3+0	Interdisciplinary	None
FIN402	Risk Management	3+0	To be decided by HEI	FIN301
ORF402	Digital Transformation and Innovation	3+0	Major	MKT101
XXXXXX	Elective-III	3+0	Elective	
XXXXXX	Elective-IV	3+0	Elective	
Total Credits (18)				



SEMESTER VIII				
COURSE CODE	**COURSE**	**CREDIT HOURS**	**CATEGORY**	**PRE REQUISITES**
ACC305	Taxation Management	3+0	To be decided by HEI	ACC201
XXXXXX	Accounting & Finance Certification	3+0	To be decided by HEI	ACC201, ACC202, FIN301
XXXXXX	Elective-V	3+0	Elective	
XXXXXX	Elective-VI	3+0	Elective	
RES401	Capstone Project	3+0	Capstone Project	ORF401
INT301	Internship/Field Experience	3-0	Field Experience	
Total Credits (18)				

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Note:

Students shall be required to complete three credit hours of field experience or internship any time after completion of the 5th semester.

Muslim students are required to take Understanding of the Holy Quran/Fehm-e-Quran to complete the degree requirement. This course will be graded on a Pass/Fail basis and have no prerequisites. Non-Muslim students will take a suitable 2-credit-hour General Education course in place of Understanding of the Holy Quran/Fehm-e-Quran.

Students of BS programs under thematic areas of business and management are required to complete any relevant certification (equivalent to 3 credit hours in total) over the period of a four-year degree program as a mandatory condition for degree completion. A certification will be considered equivalent to 1 credit hour if it involves 16 hours of study. The respective department will guide students in selecting relevant certifications, ensuring alignment with current market needs and the program's objectives.

ELIGIBILITY CRITERIA

The basic eligibility requirement for admission to the BS Accounting and Finance program 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. Moreover, candidates must fulfill the HEC and DUHS policy requirements.

MARKS DISTRIBUTION

The overall assessment for program courses will be structured as follows:

- **60%** allocated to internal assessment, including midterm examinations, projects, assignments, and other coursework.
- **40%** allocated to the final examination.



PROGRAM STRUCTURE

<table>
<tr><td colspan="2">NQF Qualification Level</td><td>Level 6</td></tr>
<tr><td colspan="2">Minimum Credit Hours</td><td>136</td></tr>
<tr><td colspan="2">General Education Courses</td><td>34 Credit Hours (14 courses)</td></tr>
<tr><td rowspan="4">Discipline-Related/Major Courses</td><td>Mandatory Core Courses Common for all BS Programs in Business & Management Disciplines</td><td>33 Credit Hours (11 courses)</td></tr>
<tr><td>Domain Core Courses wherein the BS is offered (to be decided by HEIs)</td><td>30 Credit Hours (10 courses)</td></tr>
<tr><td>Electives</td><td>18 Credit Hours (06 courses)</td></tr>
<tr><td>Total</td><td>78 Credit Hours (26 courses)</td></tr>
<tr><td colspan="2">Interdisciplinary/Allied Courses</td><td>15 Credit Hours (5 courses)</td></tr>
<tr><td colspan="2">Field Experience/Internship</td><td>3 Credit Hours</td></tr>
<tr><td colspan="2">Capstone Project</td><td>3 Credit Hours</td></tr>
<tr><td colspan="2">Program Duration</td><td>• Regular/Minimum Duration: 04 Years</td></tr>
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	(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
Semester Duration	• 16-18 weeks for regular semesters, including 1-2 weeks for examinations • 8-9 weeks for summer semesters, including 1 week for examination
Course Load (per semester)	15-21 credit hours for regular semesters Up to 08 credit hours can be offered in summer/winter semesters for failure/repetition/deficiency courses.
Credit Hours Delivery Options (Theory)	• 3 classes (1 hour each), OR • 2 classes (1.5 hours each), OR • 1 class (3 hours)
1 Credit Hours (Practical Work) *	1 Credit Hour of practical work requires three contact hours per week throughout the semester.

