

COMSATS University Islamabad

Registrar Secretariat, Academic Unit (PS)

No. CUI-Reg/Notif-1840/23/1930

August 24, 2023

NOTIFICATION

Academic Council in its 37th Special meeting held on August 22, 2023, on the recommendations of 35th Special meeting of Board of Faculty of Business Administration and 44th Special meeting of Board of Studies in Department of Management Sciences, approved following Scheme of Studies of Bachelor of Science in Accounting and Finance, effective from Fall 2023 as per HEC Undergraduate Education Policy, 2023:

Nomenclature: **Bachelor of Science in Accounting and Finance**

Minimum Duration:	04 Years	Minimum Semesters:	08	Minimum Credit Hours required:	132
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Course Work:

Sr. No	Course Work	Min No. of Courses	Min No. of Credit Hours
a)	General Education Courses	12	30
b)	Majors:		
	1. Major Discipline Courses	20	60
	2. Major Specialization Courses	8	24
c)	Interdisciplinary Courses	4	12
d)	Internship	1	3
e)	Capstone Project	1	3
Total No. of Courses of the Program		46	
Total Credit Hours of the Program			132
f)	List of Minor(s) offered by the Department		

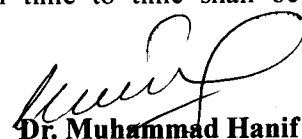
Note: Policies and procedures notified vide No. CUI-Reg/Notif-1787/23/1877 relating to Undergraduate Degree Programs approved by the Competent Authority and amended from time to time shall be applicable.

Distribution:

1. All Directors, CUI
2. All Deans, CUI
3. Incharge Islamabad Campus, CUI
4. Controller of Examinations, CUI
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CC:

1. PS to Rector CUI
2. PS to Registrar CUI


Dr. Muhammad Hanif
Deputy Registrar

1. General Education Courses:

i. Arts and Humanities (any one course from the following list)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	HUM123	Fundamentals of Philosophy	2(2, 0)	
2.	ARC190	Art Appreciation	2(2, 0)	
3.	CSC210	Professional Practices	2(2, 0)	

ii. Natural Sciences (any one course from the following list)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	BIO100	Fundamentals of Biology	3(2, 1)	
2.	ENV120	Environmental Chemistry	3(2, 1)	
3.	PHY124	Applied Physics	3(2, 1)	
4.	ERS203	Environmental Geology	3(2, 1)	
5.	FSN246	Contemporary Nutrition	3(2, 1)	

iii. Social Sciences (any one course from the following list)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	HUM122	Fundamentals of Psychology	2(2, 0)	
2.	HUM130	Fundamentals of Sociology	2(2, 0)	
3.	HUM131	Anthropology	2(2, 0)	
4.	HUM209	Fundamentals of Political Science	2(2, 0)	
5.	HUM222	Fundamentals of International Relations	2(2, 0)	

iv. Functional English (any one course from the following list)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	HUM100	English Comprehension and Composition	3(3,0)	
2.	HUM104	Functional English	3(3,0)	

v. Expository Writing (any one course from the following list)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	HUM102	Report Writing Skills	3(3, 0)	
2.	HUM120	Expository Writing	3(3, 0)	

vi. Quantitative Reasoning (Mandatory courses)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	MTH103	Exploring Quantitative Skills	3(3, 0)	
2.	MTH114	Tools for Quantitative Reasoning	3(3, 0)	MTH103

vii. Islamic Studies/Ethics (Mandatory course. HUM116 Ethics is only for Non-Muslim Students)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	HUM112	Islamic Studies	2(2, 0)	
2.	HUM116	Ethics	2(2,0)	

viii. Ideology and Constitution of Pakistan (Mandatory course)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	HUM113	Ideology and Constitution of Pakistan	2(2, 0)	

ix. Application of Information and Communication Technologies (Mandatory course)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	CSC101	Applications of Information and Communication Technologies	3(2, 1)	

x. Entrepreneurship (Mandatory course)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	MGT250	Introduction to Entrepreneurship	2(2, 0)	

xi. Civics and Community Engagement (Mandatory course)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	HUM208	Civics and Community Engagement	2(2, 0)	

2. List of Major Discipline Courses:

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	MGT101	Introduction to Management	3(3,0)	
2.	MGT132	Principles of Accounting	3(3,0)	
3.	MGT191	Financial Accounting	3(3,0)	MGT132
4.	ACC201	Cost and Management Accounting	3(3,0)	MGT132
5.	MGT210	Fundamentals of Marketing	3(3,0)	
6.	MGT232	Business Finance	3(3,0)	
7.	MGT300	Organizational Behavior	3(3,0)	MGT101
8.	FIN300	Financial Institutions and Markets	3(3,0)	
9.	ACC300	Contemporary Taxation	3(3,0)	
10.	ACC301	Intermediate Financial Accounting	3(3, 0)	MGT191
11.	MGT301	Research Tools and Techniques	3(3,0)	
12.	MGT315	Financial Reporting	3(3,0)	MGT191
13.	MGT330	Financial Management	3(3,0)	MGT232
14.	MGT370	Auditing	3(3,0)	MGT191
15.	MGT387	Databases for Business	3(2,1)	

16.	MGT401	Corporate Governance	3(3,0)	
17.	ACC402	Accounting Information System	3(2,1)	
18.	FIN450	Investment and Portfolio Management	3(3,0)	MGT330
19.	FIN460	Corporate Finance	3(3,0)	MGT330
20.	ACC469	Business Performance Management Control	3(3, 0)	ACC201

3. List of Major Specialization Courses: (any four courses from Accounting Specialization Elective courses and any four courses from Finance Specialization Elective courses to complete the Single Major requirements of the Bachelor of Science in Accounting and Finance Degree Program).

i. Accounting Specialization Elective Courses

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	ACC459	Business Taxation	3(3, 0)	
2.	ACC460	Issues in Financial Accounting	3(3, 0)	MGT191
3.	ACC462	Issues in Management Accounting	3(3, 0)	ACC201
4.	ACC465	Seminar in Accounting	3(3, 0)	ACC201
5.	ACC466	Financial Statement Analysis and Valuation	3(3, 0)	MGT191
6.	ACC467	Strategic Management Accounting	3(3, 0)	ACC201
7.	MGT469	Advanced Auditing	3(3, 0)	MGT370
8.	ACC471	Advanced Management Accounting	3(3, 0)	ACC201

ii. Finance Specialization Elective Courses

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	FIN471	Islamic Banking and Finance	3(3, 0)	
2.	FIN472	Derivatives and Financial Risk Management	3(3, 0)	MGT330
3.	FIN473	Financial Econometrics	3(3, 0)	
4.	FIN474	Advanced Financial Markets and Institutions	3(3, 0)	
5.	FIN475	Marketing of Financial Services	3(3, 0)	
6.	FIN476	International Finance	3(3, 0)	MGT330
7.	FIN477	Credit Management	3(3, 0)	
8.	FIN478	Seminar in Finance	3(3, 0)	MGT330
9.	FIN479	Financial Innovation and Technology	3(3, 0)	
10.	FIN480	Behavioral Finance	3(3, 0)	MGT330
11.	MGT482	International Financial Management	3(3,0)	MGT330

4. List of Interdisciplinary/Allied Courses: (all four courses from the following list)

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	ECO400	Business Economics	3(3,0)	
2.	ECO410	Econometric Methods and Applications	3(3,0)	

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3.	LAW300	Corporate Law	3(3,0)	
4.	MGT173	Programming Language for Business Analytics	3(2,1)	

5. Internship

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	MGT397	Internship	3(0, 3)	

MGT397 Internship of six to eight weeks after 4th semester (preferably during summer break) and will be graded by a faculty member in collaboration with the supervisor in the field.

6. Capstone Project

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	MGT497	Capstone Project	3(0, 3)	

MGT497 Capstone Project will be offered in last year of the degree.

Note:

- Students enrolled in the **Bachelor of Science in Accounting and Finance** program have the flexibility to choose to pursue one or two additional minors or even opt for a second major as per the scenarios stated below. These minors and majors can be selected from any category of courses recognized as minors or majors by other programs offered at their respective CUI campus. This choice must adhere to the established rules and regulations of the University.
 - Scenario 1 - Single Major (130 credits):**
This scenario centers on a single major, demanding a minimum of 130 credits for completion. This breakdown includes 30 credits for General Education, a minimum of 82 for the major, 12 for interdisciplinary studies, and 3 each for Field Experience and the Capstone Project.
 - Scenario 2 - Single Major with Minor (142 credits):**
In this case, a single major is accompanied by a minor, requiring a minimum of 142 credits in total. The components encompass 30 credits for General Education, a minimum of 82 for the major, 12 for interdisciplinary studies, and 3 each for Field Experience and the Capstone Project. Additionally, a 12-credit minor complements the major, fostering broader skills.
 - Scenario 3 - Single Major with Two Minors (154 credits):**
Here, a single major is augmented by two minors, totaling a minimum of 154 credits. The distribution consists of 30 credits for General Education, 82 for the major, 12 for interdisciplinary studies, 3 each for Field Experience and the Capstone Project, and two minors with 12 credits each.
 - Scenario 4 - Double Major (192 credits):**
This scenario involves pursuing two majors, necessitating a minimum of 192 credits. The components comprise 30 credits for General Education, 72 for each major, 12 for interdisciplinary studies, 12 for Field Experience, and 3 for the Capstone Project.
- The official nomenclature for the Associate Degree program is **'Associate Degree in Accounting and Finance (AD A&F)'** entails a requisite commitment of no less than two years, spanning four semesters, and encompassing a minimum of 60 credit hours. Within this

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structure, 30 credit hours are designated to the domain of General Education from the courses as listed under **General Education Courses above**, while an equal allocation of 30 credit hours pertains to the specialized field of **Accounting and Finance** chosen from the courses listed under **the Major Discipline Courses**. The condition precedent for the satisfactory culmination of this program is the attainment of a minimum Cumulative Grade Point Average (CGPA) of 2.00. Subject to permission from respective accreditation council, if applicable.

3. The study of the Holy Quran and teachings of Sirat un-Nabi (P.B.U.H) courses will constitute a mandatory component of the curriculum for all undergraduate degree programs. These courses will be conducted using a hybrid mode of instruction across the CUI System. Upon successful completion of each course, students will receive a certificate endorsed by the Head of Department (HoD).



7. List of Minor(s) offered by the Department:

i. Accounting and Finance

Sr#	Course Code	Course Title	Credit Hours	Pre-requisite(s)
1.	MGT132	Principles of Accounting	3(3, 0)	
2.	MGT232	Business Finance	3(3, 0)	
3.	MGT330	Financial Management	3(3, 0)	MGT232
4.	FIN450	Investment and Portfolio Management	3(3, 0)	MGT330
5.	FIN460	Corporate Finance	3(3, 0)	MGT330
6.	FIN472	Derivatives and Financial Risk Management	3(3, 0)	MGT330

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