



# **School of Commerce Finance and Accountancy**

## **CURRICULUM DOCUMENT**

### **Bachelor of Commerce (International Accountancy and Finance/ Honours/ Honours with Research) Batch 2024-25**

**CHRIST (Deemed to be University) Delhi-NCR**

## **Programme Overview**

BCOM International Accountancy and Finance programme is designed for students who aspire to be strategic business leaders, new generation entrepreneurs and job creators with financial and entrepreneurial expertise to perform key roles as financial analysts and enterprise venture specialists with a vision for sustainable and inclusive growth at a global level.

The Course is finalized in collaboration (MoU) with the Association of Chartered Certified Accountants (ACCA), the pioneer institution in UK with 147,000 members and over 424,000 student's world over. BBA (F&A) is the first of its kind where ACCA is making a substantial exemption for its qualification with an Indian University programme.

## **Programme Objectives**

1. To provide a comprehensive coverage in the field of Global finance, Accounting and Auditing
2. To develop knowledge and skills in understanding and applying accounting standards, preparation and interpretation of financial statements of entities
3. To develop knowledge and skills required to work effectively in the global financial arena with expertise in investment, financing and decision making
4. To develop knowledge and understanding of audit and assurance engagement and its application in professional environment
5. To provide entrepreneurial expertise in terms of conception, design, organisation and management of new enterprises
6. To develop leadership and ethical skills in the context of strategic growth of an organisation

## **Programme Outcomes**

On completing the programme, the student will be able to

1. Apply procedural and disclosure requirements of Financial Accounting, Auditing and Reporting as per regulatory framework of international accounting standards and audit practice.
2. Apply appropriate strategic business, financial and performance management techniques to improve organisational performance and adhere to legal, regulatory and compliance requirements while taking business decisions
3. Apply domain expertise in the areas of Finance / Entrepreneurship and offer strategic business solutions
4. Demonstrate leadership traits, communication skills, digital proficiency with innovative and entrepreneurial mindset for optimal performance in personal, professional, societal and environmental domains
5. Exhibit social sensitivity to embrace diversity and inclusion and function as ethically responsible individuals with integrity and tolerance to contribute effectively to society
6. Demonstrate decision making skills and critical thinking through practical application of knowledge and skills in experiential learning
7. Apply research skills and conduct independent research and thereby monitor and forecast future trends

<b>Course Code</b>	<b>Title of the Course</b>
<b>SEMESTER – I</b>	
	English - I
	Languages – Hindi, French
BIAF101-1	Financial Accounting
DPS102-1	Business Management and Organizational Behaviour
BIAF103-1	Business Economics
	Multidisciplinary
DPS161-1	Organisational Study
	Holistic Education - I
	Environmental Studies
DPS01-01	Bridge Course in Accounting and Economics
<b>SEMESTER – II</b>	
	English - II
	Languages – Hindi, French
BIAF201-2	Advanced Financial Accounting
BIAF202-2	Financial Markets and Services
BIAF101-2	Business Mathematics and Statistics
	Multidisciplinary
DPS161-2	Service Learning
	Holistic Education - II
	Indian Constitution
<b>SEMESTER – III</b>	
BIAF201-3	Cost Accounting
BIAF202-3	Financial Management
BIAF203-3	Auditing
BIAF101-3	Business and Corporate Law
DPS141 - 3	Swayam Course
DPS161-3	NGO/Start-up-Based Project
	Holistic Education - III

	Yoga and mental well being
<b>SEMESTER – IV</b>	
BIAF301-4	Financial Reporting
BIAF302-4	Advanced Financial Management
BIAF303-4	Performance Management
BIAF201-4	Taxation
DPS202-4	Digital Marketing
DPS203-4	Entrepreneurship
	Holistic Education - IV
<b>SEMESTER – V</b>	
DPS401-5	Research Methodology
BIAF301-5	Corporate Governance, Risk and Ethics
BIAF302-5	Strategic Business Management
DPS303-5A	Investment Analysis and Portfolio Management
DPS481-5A	Industry Practicum
BIAF303-5B	Entrepreneurial Venture Planning and Communication Strategy
DPS481-5B	Industry Practicum
<b>SEMESTER – VI</b>	
BIAF301-6	Advanced Audit and Assurance
BIAF302-6	Corporate Reporting
BIAF303-6	Advanced Performance Management
DPS304-6A	Business Analysis and Valuation
DPS481-6A	Live Project and Case Writing
BIAF304-6B	Entrepreneurship Management

DPS481-6B	Live Project and Case Writing
<b>SEMESTER – VII</b>	
DPS401-7	International Business
DPS402-7	Business Analytics – 1 (Additional Course instead of Research)
DPS403-7	Digital technology in Finance (Additional Course instead of Research)
<b><i>Finance</i></b>	
DPS404-7A	Project Appraisal and Financing
DPS405-7A	Commodities and Derivatives
<b><i>Entrepreneurship</i></b>	
BIAF404-7B	Social Entrepreneurship
BIAF405-7B	Family Business Management
<b>SEMESTER – VIII</b>	
DPS401-8	Risk Management
DPS402-8	Business Analytics – II (Additional Course instead of Research)
DPS403-8	Sustainable Finance and Investments (Additional Course instead of Research)
<b><i>Finance</i></b>	
DPS404-8A	Financial Modelling
DPS405-8A	International Financial Management
<b><i>Entrepreneurship</i></b>	
BIAF404-8B	Analytics in Entrepreneurship
BIAF405-8B	Enterprise Planning and Appraisal

<b>SEMESTER – VII</b>	
DPS401-7	International Business

DPS481-7	Advanced Research Methodology
DPS482-7	Research Proposal
<b><i>Finance</i></b>	
DPS404-7A	Project Appraisal and Financing
DPS405-7A	Commodities and Derivatives
<b><i>Entrepreneurship</i></b>	
BIAF404-7B	Social Entrepreneurship
BIAF405-7B	Family Business Management
<b>SEMESTER – VIII</b>	
DPS401-8	Risk Management
DPS481-8	Dissertation
DPS482-8	Research Presentation and Publication
<b><i>Finance</i></b>	
DPS404-8A	Financial Modelling
DPS405-8A	International Financial Management
<b><i>Entrepreneurship</i></b>	
BIAF404-8B	Analytics in Entrepreneurship
BIAF405-8B	Enterprise Planning and Appraisal