
## Course Structure

Note: There will be nine (9) questions in all. The first question is compulsory and consists of ten (10) short-questions having two (2) marks each. The candidate will be required to attempt one question from each unit and each question carries fifteen (15) marks.

For students of Correspondence courses, the paper will be of 100 marks spread as 20 marks including the compulsory question.

### M.Com. 1st Semester

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Ext</th>
<th>Int</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>MC 1.1</td>
<td>Management &amp; Organisational Behaviour</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>MC 1.2</td>
<td>Business Environment</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>MC 1.3</td>
<td>Managerial Economics</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>MC 1.4</td>
<td>Statistical Analysis</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>MC 1.5</td>
<td>Accounting for Managerial Decisions</td>
<td>80</td>
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</tbody>
</table>

*Industry cum Educational Tour (Compulsory for regular students)*

### M.Com. 2nd Semester

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Ext</th>
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</thead>
<tbody>
<tr>
<td>MC 2.1</td>
<td>Corporate Financial Accounting</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>MC 2.2</td>
<td>Financial Management</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>MC 2.3</td>
<td>Human Resource Management</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>MC 2.4</td>
<td>Marketing Management</td>
<td>80</td>
<td>20</td>
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<tr>
<td>MC 2.5</td>
<td>Financial Institutions and Markets</td>
<td>80</td>
<td>20</td>
<td>100</td>
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### M.Com. 3rd Semester

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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<th>Int</th>
<th>Total Marks</th>
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</thead>
<tbody>
<tr>
<td>MC 3.1</td>
<td>Computer Applications in Business</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>MC 3.2</td>
<td>Corporate Legal Framework</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>MC 3.3</td>
<td>Corporate Tax Planning</td>
<td>80</td>
<td>20</td>
<td>100</td>
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<tr>
<td>MC 3.4</td>
<td>Strategic Management</td>
<td>80</td>
<td>20</td>
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<td>MC 3.5</td>
<td>Research Methodology</td>
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### M.Com. 4th Semester

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<th>Total Marks</th>
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</thead>
<tbody>
<tr>
<td>MC 4.1</td>
<td>Advanced Financial Management</td>
<td>80</td>
<td>20</td>
<td>100</td>
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<tr>
<td>MC 4.2</td>
<td>Security Analysis and Portfolio Management</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>MC 4.3</td>
<td>Project Planning and Control</td>
<td>80</td>
<td>20</td>
<td>100</td>
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<tr>
<td>MC 4.4</td>
<td>Risk Management</td>
<td>80</td>
<td>20</td>
<td>100</td>
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<tr>
<td>MC 4.5</td>
<td>E-Commerce</td>
<td>80</td>
<td>20</td>
<td>100</td>
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<tr>
<td>MC 4.6</td>
<td>Project Report and Viva-Voce**/Corporate Governance and Business Ethics**</td>
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*Project Report and Viva-Voce Course consists of 50 marks for evaluation of Project Report and 50 marks for Viva-Voce. Evaluation of Project Report and Viva-Voce will be conducted by the experts recommended by the Department of Commerce H.P. University.*

**Corporate Governance and Business Ethics Course will be applicable only for ICDEOL students.

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Note: The duration of each paper will be 3 hours.
Note: There will be nine (9) questions in all. The first question is compulsory and consists of ten (10) short questions having two (2) marks each. The candidate will be required to attempt one question from each unit and each question carries fifteen (15) marks.

For students of Correspondence courses, the paper will be of 100 marks spread as 20 marks including the compulsory question.

Course Contents

Unit I

Schools of Management Thoughts: Scientific process, human behaviour and social system schools: Decisions theory, school: Quantitative and system school: Contingency theory of management; managerial skills; Managerial Functions: Planning concepts, significance; Organizing - concept, principles, theories, types of organizations; authority, responsibility, power, delegation, decentralization, Staffing; Directing; Coordinating; Control, nature, process and techniques.

Motivation: Process of motivation; Theories of motivation, need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, stacy Adams equity theory.

Unit II

Organisational Behaviour: Introduction to Organisational Behaviour, Significance and meaning, Relationship between Management and Organisational behaviour, characteristics and concepts of the field, emergence of organisational behaviour, Ethical perspective of OB.

Organisational Change and Development: Organisational Change and development, Significance of change, forces of change, Management of change, Resistance to organisational change, Characteristics and process of O.D., Goals and Approaches, Techniques of O.D.

Unit III

Group Dynamics and team development: Group Dynamic: Definition and importance, types of groups, group formulation, group development, group composition, group performance factors, Principle - centred approach to team development.

Unit IV

Interpersonal and Organisational Communication: Concept of Two-way communication, communication process, Barriers to effective communication, Types of organisational communication, Improving communication, Transactional Analysis in communication, Role of Credibility and Character in communication.
MC 1.2 BUSINESS ENVIRONMENT

Max Marks 80
Internal Assessment 20

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For students of Correspondence courses, the paper will be of 100 marks spread as 20 marks including the compulsory question.

Course Contents

Unit I

Business environment: nature and importance; Interaction matrix of different environment factors; Environmental scanning. Economic planning in India: objectives, strategies and problems; Privatization. Globalization. Disinvestment in Public Sector Units; business Ethics; Corporate Governance; Social responsibility of Business.

Unit II

Fiscal Policy; Monetary Policy; Industrial Policy; Industrial Licensing Policy; EXIM Policy.

Unit III

Industrial sickness; Development and protection of Small Scale Industry. The Environment (Protection) Act; Right to Information Act.

Unit IV


REFERENCES

MC 1.3 MANAGERIAL ECONOMICS

Max Marks 80
Internal Assessment 20

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COURSE CONTENTS

Unit I

OBJECTIVES OF BUSINESS:- Objective of a firm in microeconomics: Traditional profit maximisation objective, sales revenue and growth rate maximisation objectives. Objectives of business as perceived in business management.

DEMAND ANALYSIS:- Individual and market demand functions: law of demand; price elasticity of demand; its meaning and degrees; determinants of price elasticity; concept of cross elasticity. Demand curve facing a firm; total; marginal and average revenue.

Unit II

COST FUNCTIONS:- Short run cost functions; their nature, shape and inter-relationship; law of variable proportions. Long run cost functions; CRAC and LRMC - their nature and shape; law of returns to scale.

PRICE INPUT - OUTPUT DECISIONS:- The normal and supernormal profits the distinction between short and long term price output decisions; the profit maximisation objective and conditions of firms short and long run equilibrium.

PRICE DETERMINATION UNDER DIFFERENT MARKET CONDITIONS:- Characteristics of different market structures; price determination and firms equilibrium under perfect competition, monopolistic competition and monopoly - short and long run.
Unit III

ECONOMIC FORECASTING AND PLANNING: Need and methods of economic forecasting for national planning. Economic forecasting and planning of business; need and methods.


Unit IV

INFLATION: Definition, characteristics and types. Explanations of inflation in terms of demand-pull and cost-push factors. Effects of inflation.

MONETARY AND FISCAL POLICIES: Need for stabilization policies. Monetary policy: meaning, objectives, instruments, transmission mechanism and limitations in developed and developing economies. Fiscal Policy: meaning, objectives, operational mechanism, effectiveness and limitations.

MC 1.4 STATISTICAL ANALYSIS

Max Marks 80
Internal Assessment 20

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COURSE CONTENTS

Unit I

Measures of central tendency, Dispersion, Skewness and Kurtosis.

Unit II

Regression Analysis and Correlation Analysis (Two variables only).

Index Numbers: Meaning; construction of Index Numbers; Problems in the construction of Index Numbers; Price, Quantity and Value Indices.

Unit III

Unit IV

Sampling Distributions and Procedure of Testing Hypotheses

Hypothesis Testing: Large and small sample tests (Z test, T test, F test)

Non Parametric Test: Chi-square, Run test, Sign test, Median test, Rank Correlation test, Kruskal-Wallis Test

SUGGESTED READINGS:


Hooda, R.P., Statistical Methods

MC 1.5 ACCOUNTING FOR MANAGERIAL DECISIONS

Max Marks 80
Internal Assessment 20

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COURSE CONTENTS

Unit I


Accounting Plan and Responsibility Centres: Meaning and significance of Accounting, Responsibility Centres-Cost centre, profit centres, and investment centres, problem of transfer pricing. Objective and determinants of Responsibility Centres.
Unit II


Unit III


Unit IV

Budgeting: Definition of budget, Essentials of budgeting, Kinds of budgets-operating budget, Master Budget Flexible budget, Budgetary control Decision-marking for capital expenditure-capital budgeting, zero Base Budget, Performance budgeting.

Reporting to Management: Objects of Reporting, reporting needs of different management levels. Types of report, modes, of reporting reports to different levels of management.

SUGGESTED READINGS:

Murphy, Managerial Accounting ch. 4, 5 & 6.
Hingorani and others, op. cit. 11.
Welsch, Budgeting: Profit Planning and Control, ch.

MC 2.1 CORPORATE FINANCIAL ACCOUNTING

Max Marks 80
Internal Assessment 20

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Course Contents:
Unit I

Accounting for issue, forfeiture and re-issue of shares. Accounting for issue and redemption of debentures.