

**HIMACHAL PRADESH UNIVERSITY SHIMLA**(NAAC Accredited 'A' Grade University)  
**DEPARTMENT OF COMMERCE**

Summer Hill, Shimla-171005

**SYLLABUS OF MASTER OF COMMERCE  
TO BE IMPLEMENTED FROM THE SESSION 2022-23 onwards**

The Master of Commerce (M.Com.) is a two-year programme. The course structure and programme administration scheme are as follows: -

**COURSE STRUCTURE**

Course Code	Nature of Course	Title of the Course	Credits	Theory Contact 4 Hours/week		Marks		
				Lecture Hours Per week	Tutorial Hours Per week	Theory	Internal Assessment	Total Marks
Ist Semester								
MC101	DSC	Management Theories and Practices	4	4	1	80	20	100
MC102	DSC	Business Environment	4	4	1	80	20	100
MC103	DSC	Managerial Economics	4	4	1	80	20	100
MC104	DSC	Statistical Analysis for Decision Making	4	4	1	80	20	100
MC105	DSC	Income Tax Laws and Administration	4	4	1	80	20	100
MC106	DSC	Corporate Legal Framework	4	4	1	80	20	100
Total Credits and Marks (Ist Semester)			24	24		480	120	600
2 <sup>nd</sup> Semester								
MC201	DSC	Corporate Financial Accounting	4	4	1	80	20	100
MC202	DSC	Human Resource Management	4	4	1	80	20	100
MC203	DSC	Corporate Finance and Policy	4	4	1	80	20	100
MC204	DSC	Marketing Management	4	4	1	80	20	100
MC205	DSC	Research Methodology and Data Science	4	4	1	80	20	100
MC 206	DSC	Corporate Governance & Business Ethics	4	4	1	80	20	100
MC-GE-I	GE-	Organisational Behaviour and Development	4	4	1	80	20	100
Total Credits and Marks (2 <sup>nd</sup> Semester)			28	28		560	140	700
3 <sup>rd</sup> Semester								
MC301	DSC	Advanced Cost Accounting	4	4	1	80	20	100
MC302	DSC	International Financial Management and Policy	4	4	1	80	20	100
MC303	DSC	Financial Institutions &	4	4	1	80	20	100

		Markets						
<b>Specialization : Students are required to choose ONE Course from each Specialization.</b>								
<b>Accounting and Finance</b>								
MC304 (a)	DSE	Management Control Techniques	4	4	1	80	20	100
MC304 (b)	DSE	Or Stock Market Operations						
<b>Marketing</b>								
MC305 (a)	DSE	E-Commerce and Digital Marketing	4	4	1	80	20	100
MC305(b)	DSE	Or Supply Chain Management and Logistics						
<b>Human Resource Management</b>								
MC306 (a)	DSE	Industrial Psychology	4	4	1	80	20	100
MC306 (b)	DSE	Or Strategic Human Resource Management						

MC 307	AECC	Computer Application in Business	2	2	1	80	20	100
						Only qualifying course		
Total Credits and Marks (3 <sup>rd</sup> Semester)			26	26		560	140	700

#### 4<sup>th</sup> Semester

MC401	DSC	Security Analysis and Portfolio Management	4	4	1	80	20	100
MC402	DSC	Entrepreneurship Development and Project Management	4	4	1	80	20	100
MC403	DSC	Strategic Management and Business Policy	4	4	1	80	20	100

**Specialization: Students are required to choose ONE Specialization out of three Specializations and out of selected Specialization, choose any two Courses.**

<b>Accounting and Finance</b>								
MC	DSE	Advanced Financial	4	4	1	80	20	100

404AF(a)		Management and Policy						
MC 404AF(b)	DSE	Business Taxation	4	4	1	80	20	100
MC 404 AF (C)	DSE	Forensic Accounting and Auditing	4	4	1	80	20	100
<b>Or Marketing</b>								
MC 404MKT (a)	DSE	Consumer Behaviour	4	4	1	80	20	100
MC404MKT (b)	DSE	Retail Management	4	4	1	80	20	100
MC 404 MKT (C)	DSE	Rural Marketing	4	4	1	80	20	100
<b>Or Human Resource Management</b>								
MC 404 HRM (a)	DSE	Human Resource Development	4	4	1	80	20	100
MC HRM (b)	DSE	Management of Industrial Relations	4	4	1	80	20	100
MC HRM (C)	DSE	Labour Legislation and Employee Welfare	4	4	1	80	20	100

MC405	DSC	Project Report and Viva-Voce	4	-	-	<b>100</b> <b>(75 marks for Project Report and 25 marks for Viva-Voce)</b>		100
MC406	DSC	Comprehensive Viva-Voce ( Based on Courses Studied during all Four Semesters)	4	-	-	100		100
MC –GE-II	GE	Indian Ethos , Life Skills and Business	4	4	1	80	20	100
<b>Total Credits and Marks (4<sup>th</sup> Semester )</b>			<b>32</b>	<b>24</b>		<b>680</b>	<b>120</b>	<b>800</b>
<b>Grand Total Credits and Total Marks</b>			<b>110</b>					<b>2800</b>

**Note: Atlest minimum of 10 students should be there to opt DSE courses.**

**SEMESTER –WISE BREAKUP OF CREDITS AND MARKS**

<b>Semester</b>	<b>Core Courses (DSC)</b>	<b>Generic Elective Courses(GE)</b>	<b>Discipline Specific Elective Courses (DSE)</b>	<b>AECC</b>	<b>Total Credits</b>	<b>Total Marks</b>
Ist sem.	24	0	0	0	24	600
2 <sup>nd</sup> sem.	24	4	0	0	28	700
3 <sup>rd</sup> sem.	12	0	12	02	26	700
4 <sup>th</sup> Sem.	20	4	08	0	32	800
<b>Total Credits and Marks</b>	<b>80</b>	<b>8</b>	<b>20</b>	<b>02</b>	<b>110</b>	<b>2800</b>

**II - PROGRAMME ADMINISTRATION**

**A) Course Code Descriptions:** The codes for the four types of courses offered are explained as follows:

1. Discipline Specific Core Courses (DSC)
2. Discipline Specific Elective Courses (DSE)
3. Generic Elective Courses (GE)
4. Ability Enhancement Compulsory Courses (AECC)

**B) GE Courses**

Students will have the option of taking any one course out of the basket offered by the University (Expect Generic courses offered by the Commerce Department) in 2<sup>nd</sup> and 4<sup>th</sup> Semester.

### C) Scheme of Examination

Each Course shall be of 100 marks. The distribution of 100 marks shall be 80 for Theory and 20 for Internal Assessment( Except for Project Report and Comprehensive Viva –Voce courses). Passing marks for each Course shall be 40 per cent.( Each of Theory, Internal Assessment, Project Report & Viva-Voce and Comprehensive Viva-Voce Examinations .

There will be 10 questions in all spread into five units. The students are required to attempt five (5) questions in all, selecting one question from each unit. Each question will be of 16 marks. Duration of the examination will be three (3) hours.

#### D) Project Report :

Students have to submit Project Report in the fourth semester which will be duly supervised by the faculty teaching M.Com classes. The evaluation of Project Report will be of 75 marks and 25 marks for Viva-Voce to be conducted by external examiner (in case of HP University, Evening Studies and Regional Centre Dharmshala, external examiners will be from other university) duly recommended by the Chairman and approved by competent authority. For colleges ,affiliated to the University, external examiner will be from the faculty teaching in the Department of Commerce, H.P. University.

TA/DA claim and Sitting charges of External Examiner(s) will be borne by the respective Institution at rates as prescribed by the University time to time.

#### E) Comprehensive Viva-Voce:

Comprehensive Viva-Voce examination will be conducted at the end of the 4<sup>th</sup> semester by the external examiner from other Universities For PG Centre , Evening Studies and Regional Centre Dharamshala and for colleges affiliated to Himachal Pradesh University, external examiners will be from teaching faculty of the Department of Commerce H.P.University , Shimla. In order to maintain quality and parity of the program the panel of examiners for conducting Viva-Voce will be approved by the competent authority on the recommended of the Chairman Department of Commerce . .

#### F) Scheme for Continuous Evaluation

Teacher can choose any three or more options as components for conducting internal assessment so as to achieve the course outcomes. The choice of components and weightage assigned to each component must be communicated to students in the beginning of the semester .

Sr. No.	Component
1.	Written Assignments
2.	Case discussions
3.	Term papers
4.	Viva-Voce
5.	Student Seminar
6.	Individual and group Presentation
7.	Extempore
8.	Group Discussion
9.	Quiz
10.	Role Play
11.	Test
12.	Class participation & Conduct
13.	Attendance
14.	Small group activity based on assessment of skills acquired by learners