

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	6	480	120	600
2 nd 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 nd Semester)	28	28	7	560	140	700
3 rd 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 & Markets	4	4	1	80	20	100
Specialization : Students are required to choose ONE Course from each Specialization.								
Accounting and Finance								
MC304 (a)	DSE	Management Control Techniques	4	4	1	80	20	100
MC304 (b)	DSE	Or Stock Market Operations						
Marketing								
MC305 (a)	DSE	E-Commerce and Digital Marketing	4	4	1	80	20	100
MC305(b)	DSE	Or Supply Chain Management and Logistics						
Human Resource Management								
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	0	4	1	80	20	100
		Total Credits and Marks (3rd Semester)	24	28	7	560	140	700
4th 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.

Accounting and Finance

MC 404AF(a)	DSE	Advanced Financial Management and Policy	4	4	1	80	20	100
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

**Or
Marketing**

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

**Or
Human Resource Management**

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	-	-	100 (75 marks for Project Report and 25 marks for Viva-Voce)		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
		Total Credits and Marks (4th Semester)	32	28	6	680	120	800
\		Grand Total Credits and Total Marks	108	104	26	2280	520	2800

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