Program Schemes for *Masters of Commerce*

Institute: USB

Department: Commerce

Type of Program: PG

Batch: 2026

SEMESTER-1					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Marketing Management	3	0	0	3	Program Core
Economics for Business Decision	3	0	0	3	Program Core
Business Environment and Sustainability	3	0	0	3	Program Core
Advanced Financial Management	3	0	0	3	Program Core
Research Methodology	3	0	0	3	Ability Enhancement
Business Statistics	3	0	0	3	Program Core
Professional Business Communication	3	0	2	4	Skill Enhancement Course

SEMESTER-2					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Indian Financial System	3	0	0	3	Program Core
Global Strategic Management	3	0	0	3	Program Core
Income Tax Law and Accounts	3	0	0	3	Program Core
International Business and Economics	3	0	0	3	Program Core
Applied Operational Research	3	0	0	3	Program Core
Human Resources Management	3	0	0	3	Program Core
Software based Accounting	0	0	4	2	Skill Enhancement Course
General Proficiency- 1 (NSS / NCC / Club Activities, Skill Basket)	1	0	0	1	Ability Enhancement
Professional Communication skills-I (Employability Basket)	0	0	6	3	Skill Enhancement
Quantitative Aptitude and data interpretation-I (Employability Basket)	0	0	2	1	Ability Enhancement

Professional Skills Development	0	0	0	2	Ability Enhancement
Quantitative Aptitude and Reasoning	0	0	0	2	Skill Enhancement

SEMESTER-3					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
International Financial Reporting Standards	3	0	0	3	Program Core
Corporate Social Responsibility	3	0	0	3	Program Core
Budgeting and Forecasting	3	0	0	3	Program Core
Security Analysis & Portfolio Management	3	0	0	3	Program Core
Summer Internship Report	0	0	0	6	Project
Elective 1	3	0	0	3	Program Elective
Elective 2	0	0	4	2	Program Elective
Professional Communication skills-II (Employability Basket)	0	0	6	3	Skill Enhancement
Quantitative Aptitude and data interpretation-II (Employability Basket)	0	0	2	1	Ability Enhancement
Statistical Data Analysis/Business Planning & Legal Basics (Innovation, and Research Basket)	0	0	0	2	Ability Enhancement
Finance & Economics Fundamentals/Emerging Research Tools and Technologies (Innovation, and Research Basket)	0	0	0	2	Skill Enhancement

SEMESTER-4					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Business Law	3	0	0	3	Program Core
Audit and Assurance	3	0	0	3	Program Core
Corporate Finance	3	0	0	3	Program Core
Financial Derivatives	3	0	0	3	Program Core
Capstone Project	0	0	0	6	Project
Elective 3	3	0	0	3	Program Elective
Elective 4	3	0	0	3	Program Elective
Industrial Internship (For NOC Students only)	0	0	0	24	Internship/Training

Program Electives					
Financial Technology					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
FinTech Essentials for Business	3	0	0	3	Elective
Financial Analysis using Excel	0	0	4	2	Elective /Ability Enhancement
Digital Banking and Financial Services	3	0	0	3	Elective/Employability (Skill)Enhancement
Blockchain, Cryptocurrency, and Financial Inclusion	3	0	0	3	Elective/Employability (Skill)Enhancement
Data Analytics					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Marketing & Management Essentials	3	0	0	3	Ability Enhancement
Business Strategies & Operations	0	0	4	2	Ability Enhancement
AI Automation & Sustainability	1	0	4	3	Skill Enhancement
Finance & Economics Fundamentals	1	0	4	3	Skill Enhancement