

**Learning Outcomes  
of  
Integrated Masters Degree in Commerce  
(IMDC)  
(With exit option after completion of 6th Semester successfully)**

**Under**

***Tripura University Rules & Regulations for the Integrated Masters' Degree  
Programme in the Choice Base Credit System (CBCS)***



**Department of Commerce  
Tripura University  
(A Central University)  
2020**

<https://www.tripurauniv.ac.in/Page/departmentsDetailsHome/21-DepartmentsHome>

<b>Programme Specific Outcomes (PSOs)</b>		
<ul style="list-style-type: none"> <li>• <b>PSO1:</b> Programme facilitates the theoretical as well as practical knowledge about the different aspects of the business perspectives which prepare them to work in various entities</li> <li>• <b>PSO2:</b> Attain the expert knowledge in various domain areas like management, economics, accounting, costing and taxation</li> <li>• <b>PSO3:</b> Provide ability to work in various industries like manufacturing, service, retail, banking and finance etc.</li> <li>• <b>PSO4:</b> Programme intends to make the students able to set up own business ventures and promote entrepreneurship</li> </ul>		
<b>Course Specific Outcomes</b>		
<b>Course Code</b>	<b>Course Title</b>	<b>Course Specific Objectives (COs)</b>
COMM101C	Business Communication	<ul style="list-style-type: none"> <li>• <b>CO1:</b> have an in-depth knowledge regarding the various types of communication, elements in the communication process, the significance of feedback and the barriers associated with the communication process.</li> <li>• <b>CO2:</b> draft invitation of tenders, order letter, enquiry letter, offices memos, circulars, draft reports.</li> <li>• <b>CO3:</b> make quality power point presentations.</li> <li>• <b>CO4:</b> write cover letter and prepare CV.</li> </ul>
COMM102C	Financial Accounting	<ul style="list-style-type: none"> <li>• <b>CO1:</b> know the various accounting principles and concepts.</li> <li>• <b>CO2:</b> Prepare final accounts of profit seeking and nonprofit seeking firms.</li> <li>• <b>CO3:</b> perform accounting procedures for Hire-Purchase transactions, Consignment and Joint Venture.</li> <li>• <b>CO4:</b> perform accounting for the reconstitution of partnership firms.</li> </ul>
COMM103C	Principles of Management	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn theories and practice of management.</li> <li>• <b>CO2:</b> learn business case studies and managerial solutions.</li> <li>• <b>CO3:</b> learn the theoretical aspects of Management and strategic management.</li> <li>• <b>CO4:</b> learn the contemporary issues in Management.</li> </ul>
COMM104C	Business Mathematics	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn theory of sets metrics and determinants and its applications in business.</li> <li>• <b>CO2:</b> learn functions, limit and continuity function and its applications in business.</li> </ul>

		<ul style="list-style-type: none"> <li>• <b>CO3:</b> learn rules of differentiation, partial differentiation and higher order differentiation; and its applications in business.</li> <li>• <b>CO4:</b> finding the area of curve using the concept of integration and its applications in business feasibility, viability and sustainability.</li> </ul>
COMM105C	Fundamentals of Computer (Practical)	<ul style="list-style-type: none"> <li>• <b>CO1:</b> understand the practical applications of business data</li> <li>• <b>CO2:</b> learn the effective use of spreadsheet for presentation and visualization of numerical data</li> <li>• <b>CO3:</b> analyze the numerical data and interpret it</li> <li>• <b>CO4:</b> use of open source software like Libra Calc, R programming</li> </ul>
COMM201C	Environmental Studies	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn and create awareness among stakeholders and make them aware of the issues related to the environment in this era of development.</li> <li>• <b>CO2:</b> learn interaction between the various living beings and non-living beings.</li> <li>• <b>CO3:</b> development of knowledge base related to the environment.</li> <li>• <b>CO4:</b> learn maintaining ecological balance.</li> </ul>
COMM202C	Advanced Accountancy	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn the concept of accounting standards and Practical implication of Accounting Standards.</li> <li>• <b>CO2:</b> learn to prepare final accounts of Service industries.</li> <li>• <b>CO3:</b> learn and attain perfection in preparing the consolidated financial statements of holding company and its subsidiaries.</li> <li>• <b>CO4:</b> learn preparation of financial Statements of insurance companies with schedules.</li> </ul>
COMM203C	Principles of Marketing	<ul style="list-style-type: none"> <li>• <b>CO1:</b> understanding the concept, scope and importance of marketing</li> </ul>

		<ul style="list-style-type: none"> <li>• <b>CO2:</b> learn about the consumer behaviour in marketing and know the buyer process of decision making</li> <li>• <b>CO3:</b> identify the factors affecting price determination and diverse promotion of marketing process</li> <li>• <b>CO4:</b> understanding the various process of distribution and emerging issue of marketing</li> </ul>
COMM204C	Micro Economics	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn the basics of demand and Supply, determinants and elasticity of demand</li> <li>• <b>CO2:</b> learn the preference theory of consumers, budget line, indifference curve, equilibrium etc</li> <li>• <b>CO3:</b> learn the concepts of Production function; law of variable proportions; Isoquants; Return to scale Economics and Diseconomies of scale.</li> <li>• <b>CO4:</b> learn the Market Structure Perfect Competition; allocative efficiency of perfect competition</li> </ul>
COMM205C	Business Law	<ul style="list-style-type: none"> <li>• <b>CO1:</b> understand different business organizations and comprehend importance of company form of business organisation with its incorporation and administration.</li> <li>• <b>CO2:</b> know about rising of capital by companies in compliance with SEBI regulations.</li> <li>• <b>CO3:</b> Learning legal aspects of accounts and audit of companies with role of auditors.</li> <li>• <b>CO4:</b> have knowledge about different restructuring methods for companies and Understand business rescue proceedings and compromises</li> </ul>
<b>Semester-III</b>		
COMM301C	Human Resource Management	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn various methods of HR Planning, Recruitment, training and development.</li> <li>• <b>CO2:</b> learn strategies related to retention of employees in an organisation</li> <li>• <b>CO3:</b> learn working environment in an organisation</li> <li>• <b>CO4:</b> learn conflict management and</li> </ul>

		collective bargaining in an organisation.
COMM302C	Business Statistics	<ul style="list-style-type: none"> <li>• <b>CO1:</b> bridge the gap between theory and practical applications.</li> <li>• <b>CO2:</b> enable the students to be confident in handling numerical data.</li> <li>• <b>CO3:</b> provide the students the role of Statistics as a business decision making tool</li> <li>• <b>CO4:</b> provide students with the knowledge to use open-source software like R to solve a range of statistical problems</li> </ul>
COMM303C	Corporate Accounting	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn the conceptual knowledge about the corporate accounting and reporting framework</li> <li>• <b>CO2:</b> experience practical skills to have the foothold in accounting arena</li> <li>• <b>CO3:</b> prepare and understand consolidated financial statement and Accounting for Business Combination.</li> <li>• <b>CO4:</b> learn the emerging areas of Corporate Accounting like HR Accounting and Inflation Accounting.</li> </ul>
COMM304C	Business Environment	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn different types of business environment for business decision making.</li> <li>• <b>CO2:</b> learn nature and impact of economic environment in business decision making.</li> <li>• <b>CO3:</b> learn nature and impact of culture in business.</li> <li>• <b>CO4:</b> learn the role of the government and legal environment, technological environment in business decision.</li> </ul>
COMM305C	E-Commerce	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn role of e-commerce in business.</li> <li>• <b>CO2:</b> learn to plan online business.</li> <li>• <b>CO3:</b> learn threats and challenges of e-commerce in business.</li> <li>• <b>CO4:</b> learn operations of e-commerce.</li> </ul>
<b>Semester-IV</b>		
COMM401C	Financial Management	<ul style="list-style-type: none"> <li>• <b>CO1:</b> get an overview of the process in financial management of the firm.</li> <li>• <b>CO2:</b> know the concepts of time value of money and the role of a finance manager.</li> <li>• <b>CO3:</b> know the concepts of capital budgeting decisions and leverage analysis</li> <li>• <b>CO4:</b> understand the theories of capital</li> </ul>

		structure and cost of capital of a firm.
COMM402C	Cost Accounting	<ul style="list-style-type: none"> <li>• <b>CO1:</b> Understand the basic concepts of cost accounting</li> <li>• <b>CO2:</b> Classify the costs and apply the same for cost determination.</li> <li>• <b>CO3:</b> Apply the cost accounting principles in cost accounting of materials.</li> <li>• <b>CO4:</b> Know the application of cost accounting in calculation of labour cost and overheads</li> </ul>
COMM403C	Computer Applications in Business	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn the various features of word processing; formatting a letter or draft tender</li> <li>• <b>CO2:</b> learn the spreadsheet functions and its application in business data processing</li> <li>• <b>CO3:</b> learn the effective way of presentation of report, dissertations etc</li> <li>• <b>CO4:</b> learn creating business spreadsheet in the field of accounting, finance and statistics; and its business applications</li> </ul>
COMM404C	Macro Economics	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn the concepts and measurement of GNP, NNP, GDP, NDP, NI, DI, GNP deflator, GDP deflator and price indices</li> <li>• <b>CO2:</b> learn the Relationship between MPC &amp; MPS, APC &amp; APS; four consumption hypothesis; Investment (Autonomous &amp; Induced) and its Determinants.</li> <li>• <b>CO3:</b> learn the determination of equilibrium level of income, Comparative Static analysis and the multiplier analysis</li> <li>• <b>CO4:</b> learn the Fisherian Quantity Theory of Money, Meaning and Functions of Commercial Banks and indicators and instruments of Monetary Control.</li> </ul>
COMM405C	Entrepreneurship	<ul style="list-style-type: none"> <li>• <b>CO1:</b> gain knowledge on the characteristics of entrepreneurs and new venture creation in order to acquire the knowledge and spirit for venturing.</li> <li>• <b>CO2:</b> Identify the difference between a business idea and a potential innovative business opportunity.</li> <li>• <b>CO3:</b> understand the importance of the planning process and learn how to develop, write and present an effective business plan for a new venture.</li> </ul>

		<ul style="list-style-type: none"> <li>• <b>C04:</b> Build an assessment process for a new venture to determine its desirability, feasibility, viability and sustainability.</li> </ul>
<b>Semester-V</b>		
COMM501C	Direct Tax Law & Practice	<ul style="list-style-type: none"> <li>• <b>CO1:</b> Understand the basic concepts related to income tax.</li> <li>• <b>CO2:</b> Acquaint with knowledge and skills of computing taxable income of different entities.</li> <li>• <b>CO3:</b> Demonstrate e-filing of income tax return and online payment.</li> <li>• <b>CO4:</b> Gain knowledge about GST.</li> </ul>
COMM502C	Indian Financial System	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn components of financial systems.</li> <li>• <b>CO2:</b> learn credit creation process of commercial banks.</li> <li>• <b>CO3:</b> learn functions and scope of Reserve Bank of India.</li> <li>• <b>CO4:</b> learn concepts of development bank and their needs in Indian financial system.</li> </ul>
COMM503C	Management Accounting-I	<ul style="list-style-type: none"> <li>• <b>CO1:</b> Understand the fundamentals of Management Accounting.</li> <li>• <b>CO2:</b> Explain the analysis and interpretation of financial statements.</li> <li>• <b>CO3:</b> Demonstrate the estimation of working capital requirements.</li> <li>• <b>CO4:</b> Practice to analyze the changes in financial position.</li> </ul>
COMM504C	Principles of Banking & Insurance	<ul style="list-style-type: none"> <li>• <b>CO1:</b> understand the various services offered and various risks faced by banks and insurance companies.</li> <li>• <b>CO2:</b> know about the various banking innovations after nationalization.</li> <li>• <b>CO3:</b> understand various principles, provisions that govern the Life and General Insurance Contracts.</li> <li>• <b>CO4:</b> to carry out financial analysis of banks and insurance companies</li> </ul>
COMM505C	Self Project/ Industrial Training & Viva	<ul style="list-style-type: none"> <li>• <b>CO1:</b> gain industrial knowledge.</li> <li>• <b>CO2:</b> learn manufacturing process and possible problems.</li> <li>• <b>CO3:</b> exposure to the real life experience about the industry.</li> </ul>

		<ul style="list-style-type: none"> <li>• <b>CO4:</b> career development.</li> </ul>
<b>Semester-VI</b>		
COMM601C	Auditing	<ul style="list-style-type: none"> <li>• <b>CO1:</b> Understand the basic concepts and objectives of audit</li> <li>• <b>CO2:</b> Gain working knowledge of generally accepted auditing procedures</li> <li>• <b>CO3:</b> Identify the skills and techniques of conducting audit of various entities</li> <li>• <b>CO4:</b> Know the recent trends in practice of audit</li> </ul>
COMM602C	Indirect Tax Law & Practice	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn history of Indirect Tax Systems in India.</li> <li>• <b>CO2:</b> learn about different GST Acts.</li> <li>• <b>CO3:</b> learn registration process under GST.</li> <li>• <b>CO4:</b> learn about custom laws</li> </ul>
COMM603C	Management Accounting-II	<ul style="list-style-type: none"> <li>• <b>CO1:</b> Understand the fundamentals of Management Control System and Reporting.</li> <li>• <b>CO2:</b> Explain the marginal costing and cost-volume profit analysis and demonstrate decision making based thereon.</li> <li>• <b>CO3:</b> Simulate the budgetary control system and demonstrate the budgeting</li> <li>• <b>CO4:</b> Practice to analyze the cost variances.</li> </ul>
COMM604C	Fundamentals of Investment	<ul style="list-style-type: none"> <li>• <b>CO1:</b> learn about investment environment.</li> <li>• <b>CO2:</b> learn about fixed income securities and approaches to equity analysis.</li> <li>• <b>CO3:</b> learn about portfolio analysis and financial derivatives.</li> <li>• <b>CO4:</b> learn about SEBI and investor protection acts.</li> </ul>
COMM605C	Dissertation & Viva	<ul style="list-style-type: none"> <li>• <b>CO1:</b> Enabling students to gather the knowledge of Research work.</li> <li>• <b>CO2:</b> Give student a glimpse of research work.</li> <li>• <b>CO3:</b> learn about methodological issues in research.</li> <li>• <b>CO4:</b> Understand the role of research in business decision making.</li> </ul>

*Syllabus of Semesters VII-X will be as per the Syllabus of M.Com.*

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