

**Learning Outcomes
of
Masters of Commerce (M.Com)**

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](https://www.tripurauniv.ac.in/Page/departmentsDetailsHome/21-DepartmentsHome)

M.Com Course Structure, 2020

Semester I

Course Code	Name of the Course	Type of Paper	Credit
COMM701C	Corporate Accounting and Reporting	CC	4
COMM702C	Organisational Behaviour and Human Resource Management	CC	4
COMM703C	Business Statistics	CC	4
COMM704C	Entrepreneurship Dynamics and New Venture Creation	SEC	4
Any <u>ONE</u> Paper from the following:			
COMM705E	Banking and Insurance	GE	4
COMM706E	Corporate and Allied Laws	GE	4
<u>Total Credit (I)</u>			

Semester II

Course Code	Name of the Course	Type of Paper	Credit
COMM801C	Strategic Financial Management	CC	4
COMM802C	Marketing Management	CC	4
COMM803C	Managerial Economics	CC	4
COMM804C	Business Analysis Using Spreadsheet (Practical)	CSK-II	4
Any <u>ONE</u> Paper from the following:			
COMM805E	International Business	GE	4
COMM806E	Business Ethics and Corporate Governance	GE	4
<u>Total Credit (II)</u>			20

Semester III

Course Code	Name of the Course	Type of Paper	Credit
COMM901C	Direct Tax and Tax Planning	CC	4
COMM902C	E-Commerce	SEC	4
<i>Select any ONE Group either Accounting or Finance, consisting of Four (4) papers, Two (2) in Semester III and Two (2) in Semester IV(Only for Students of Department of Commerce)</i>			
Group A: Accounting; OR			
COMM913E	Group A: Accounting Theory	DSE	4
COMM914E	Group A: International Accounting	DSE	4
Group B: Finance			
COMM923E	Group B: Working Capital Management	DSE	4
COMM924E	Group B: International Financial Management	DSE	4
Any ONE Paper from the following:			
COMM905E	Operations Research	DSE	4
COMM906E	Strategic Management	DSE	4
Total Credit (III)			20

Semester IV

Course Code	Name of the Course	Type of Paper	Credit
COMM1001C	Cost and Management Accounting	CC	4
COMM1002C	Research Methodology	CC	4
<i>Students who have selected Group A in Semester III will take Group A Papers and Students who have selected Group B in Semester III will take Group B Papers, respectively(Only for Students of Department of Commerce)</i>			
Group A: Accounting; OR			
COMM1013E	Group A: Auditing and Assurance Services	DSE	4
COMM1014E	Group A: Financial Accounting Practices	DSE	4
Group B: Finance			
COMM1023E	Group B: Financial Market and Services	DSE	
COMM1024E	Group B: Security Analysis and Portfolio Management	DSE	4
Dissertation/Term Paper			
COMM1005C	Dissertation/ Term Paper/ Internship and Viva-voce	CC	4
Total Credit (IV)			20
Total Credit of the Course (I+II+III+IV)			80

Abbreviations:

GE: Generic Elective

CSK-II: Computer Skill II

CC: Core Course;

DSE: Discipline Specific Elective

SEC: Skill Enhancement Elective Course;

Program Specific Outcomes

PSO1: enhance the computer application in business through the latest version on tally and e-commerce principles for enhancement of the employability of the learners.

PSO2: develop the decision making skills through costing methods and practical application of management accounting principles.

PSO3: develop communication skills and build confidence to face the challenges of the emerging world

PSO4: enhance entrepreneurial skills for starting new business ventures

Course Outcomes

Semester I

Course Code	Course Title		Course Specific Objectives (Cos)
COMM701C	Corporate Accounting and Reporting		<p>CO1: learn the conceptual knowledge about the corporate accounting and reporting framework.</p> <p>CO2: experience practical skills to have the foothold in accounting arena</p> <p>CO3: prepare and understand consolidated financial statement and Accounting for Business Combination.</p> <p>CO4: learn the emerging areas of Corporate Accounting like HR Accounting and Inflation Accounting</p>
COMM702C	Organizational Behaviour and Human Resource Management		<p>CO1: learn the conceptual knowledge about the organisational behaviour in the individual and group level</p> <p>CO2: understand the causes of conflicts and methods of conflict resolution learn the role of HR management in organization</p> <p>CO3: learn various methods of HR Planning, Recruitment, training and development</p> <p>CO4: learn various aspects of Corporate Financial Reporting and their implications in the field of accounting and Finance</p>

COMM703C	Business Statistics	<p>CO1: bridge the gap between theory and practical applications.</p> <p>CO2: enable the students to be confident in handling numerical data.</p> <p>CO3: provide the students the role of Statistics as a business decision making tool</p> <p>CO4: provide students with the knowledge to use open-source software like R to solve a range of statistical problems</p>
COMM704C	Entrepreneurship Dynamics and New Venture Creation	<p>CO1: gain knowledge on the characteristics of entrepreneurs and new venture creation in order to acquire the knowledge and spirit for venturing.</p> <p>CO2: Identify the difference between a business idea and a potential innovative business opportunity.</p> <p>CO3: understand the importance of the planning process and learn how to develop, write and present an effective business plan for a new venture.</p> <p>CO4: Build an assessment process for a new venture to determine its desirability, feasibility, viability and sustainability.</p>
COMM705E	Banking and Insurance	<p>CO1: understand the various services offered and various risks faced by banks and insurance companies.</p> <p>CO2: know about the various banking innovations after nationalization.</p> <p>CO3: understand various principles, provisions that govern the Life and General Insurance Contracts.</p> <p>CO4: to carry out financial analysis of banks and insurance companies</p>
COMM706E	Corporate and Allied Laws	<p>CO1: understand different business organizations and comprehend importance of company form of business organisation with its incorporation and</p>

			<p>administration.</p> <p>CO2: know about raising of capital by companies in compliance with SEBI regulations.</p> <p>CO3: Learning legal aspects of accounts and audit of companies with role of auditors.</p> <p>CO4: have knowledge about different restructuring methods for companies and Understand business rescue proceedings and compromises</p>
Semester II			
Course Code	Course Title		Course Specific Objectives (Cos)
COMM801C	Strategic Financial Management		<p>CO1: learn the conceptual framework of financial decision making with the help of corporate strategy</p> <p>CO2: identify the process of capital investment and know the various aspect of project planning and control</p> <p>CO3: evaluate the risk associated with capital budgeting</p> <p>CO4: learn the accounting procedure for mergers and acquisition</p>
COMM802C	Marketing Management		<p>CO1: understanding the concept, scope and importance of marketing</p> <p>CO2: learn about the consumer behaviour in marketing and know the buyer process of decision making</p> <p>CO3: identify the factors affecting price determination and diverse promotion of marketing process</p> <p>CO4: understanding the various process of distribution and emerging issue of marketing</p>
COMM803C	Managerial Economics		<p>CO1: learn the nature and scope of managerial economics and basic mathematical preliminaries.</p>

		<p>CO2: learn the Consumer Behaviour; Estimation and forecasting of demand.</p> <p>CO3: learn the concept of productivity, isoquants, ridge lines, isoclines; iso cost lines, expansion path;</p> <p>CO4: some empirical production functions; estimation of production functions</p>
COMM804C	Business Analysis Using Spreadsheet (Practical)	<p>CO1: understand the practical applications of business data</p> <p>CO2: learn the effective use of spreadsheet for presentation and visualization of numerical data</p> <p>CO3: analyse the numerical data and interpret it</p> <p>CO4: use of open source software like Libra Calc, R programming</p>
COMM805E	International Business	<p>CO1: understand the role and impact of political, economical, social and cultural variables in international Business.</p> <p>CO2: Explain business expansion abroad and key issues related to their operations in other countries.</p> <p>CO3: Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks.</p> <p>CO4: Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization</p>
COMM806E	Business Ethics and Corporate Governance	<p>CO1: Explore the relationship between ethics and business and understand the ethical issues related to business and good governance necessary for long term survival of business.</p> <p>CO2: Analyze and understand various ethical philosophies to explain how they contribute to current management practices.</p> <p>CO3: Understand the importance of ethics and corporate governance in the day-to-day working</p>

			of organizations. CO4: Critically analyze the reasons of systematic failure of corporate governance that could spread from individual firms to entire markets or economies
Semester III			
Course Code	Course Title		Course Specific Objectives (Cos)
COMM901C	Direct Tax and Tax Planning		CO1: understand the different heads of income and calculate taxable income. CO2: learn the concept and significance of tax planning. CO3: identify the methods of tax avoidance and know the legal aspects of tax evasion. CO4: learn the tax provisions associated with SEZs.
COMM902C	E-Commerce		CO1: familiarize with E- commerce and world wide web and learn the concepts and applications of electronic Data Interchange. CO2: learn the strategies and technologies for conducting business through the internet CO3: understand the key regulatory issues related to and contemporary trends in the eCommerce industry CO4: recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
COMM913E	Accounting Theory		CO1: learn the scope and importance of accounting theory. CO2: learn various alternative approaches to accounting theory. CO3: understand the feasibility of various

			<p>concepts and conventions of accounting.</p> <p>CO4: understand the concept of revenue recognition and depreciation</p>
COMM914E	International Accounting		<p>CO1: understand the conceptual framework of international accounting practices.</p> <p>CO2: understand the necessity of harmonization of accounting and obstacles in harmonization process.</p> <p>CO3: understand the roadmap of IFRS convergence and evolution of IND AS.</p> <p>CO4: understand the concepts and procedure for Accounting for Currency Exchange, Segment reporting, tax effect accounting and transfer pricing</p>
COMM923E	WorkingCapital Management		<p>CO1: learn the objectives and importance of working capital management.</p> <p>CO2: learn the factors determining working capital of the firm and the concept of operating cycle.</p> <p>CO3: understand the management of various components of working capital.</p> <p>CO4: gain knowledge about the window dressing and related models.</p>
COMM924E	International Financial Management		<p>CO1: Understand international capital and foreign exchange market and Identify risk relating to exchange rate fluctuations and develop strategies to deal with them.</p> <p>CO2: Identify and appraise investment opportunities in the international environment</p> <p>CO3: learn the fundamentals of the global financial system regulation.</p> <p>CO4: Demonstrate an integrative understanding of the foreign exchange market and the relationships between interest rates, spot and</p>

			forward rates and expected inflation rates.
COMM905E	Operations Research		<p>CO1: learn linear programming problem, transportation problem, assignment problem and solving them using spreadsheet, TORA and R programming.</p> <p>CO2: learn critical path method, PERT and solving them using spreadsheet, TORA and R programming.</p> <p>CO3: apply the concept of shortest path methods using TORA and R programming.</p> <p>CO4: learn basic game theory and solving them using spreadsheet, TORA and R programming</p>
COMM906E	Strategic Management		<p>CO1: define, explain and illustrate a range of strategic management theories;</p> <p>CO2: Understand the strategic decisions that organisations make and have an ability to engage in strategic planning.</p> <p>CO3: demonstrate effective application of concepts, tools & techniques to practical situations for diagnosing and solving organisational problems.</p> <p>CO4: analyse an organisation's internal and external strategically relevant environments by applying appropriate theories, models and heuristics</p>
Semester IV			
Course Code	Course Title		Course Specific Objectives (Cos)
COMM1001C	Cost and Management Accounting		<p>CO1: understand the basic edifice of management accounting, cost accounting and financial accounting and their relation amongst each other.</p> <p>CO2: understand the conceptual framework and the accounting procedure for cash flow statement, fund flow statement and working capital management.</p>

			<p>CO3: understand the concepts and techniques of responsibility accounting, Transfer pricing, marginal costing and standard costing.</p> <p>CO4: learn the contemporary issues in cost accounting and understand the reporting practice in the area of cost accounting</p>
COMM1002C	Research Methodology		<p>CO1: understand the fundamentals of research.</p> <p>CO2: make literature review and identify the research gap.</p> <p>CO3: understand the techniques of collecting data from various sources.</p> <p>CO4: learn how to process collected data with the help of statistical tools or otherwise.</p>
COMM1013E	Auditing and Assurance Services		<p>CO1: gain knowledge about the conceptual framework of auditing and assurance standards.</p> <p>CO2: learn the procedure for obtaining audit evidence.</p> <p>CO3: learn the mechanism of internal control and internal audit.</p> <p>CO4: learn the auditing procedure under CIS environment</p>
COMM1014E	Group A: Financial Accounting Practices		<p>CO1: know how to analyse accounting information in practice.</p> <p>CO2: learn ratio analysis and cash flow statement practically.</p> <p>CO3: prepare value added statement and make distress analysis.</p> <p>CO4: learn the accounting procedure for HR Accounting and Inflation Accounting</p>
COMM1023E	Financial Market and Services		<p>CO1: know the financial system and economic development.</p> <p>CO2: know the stock market functions.</p> <p>CO3: know the merchant banking functions and services.</p>

			CO4: know the depository system and factoring services in India.
COMM1024E	Security Analysis and Portfolio Management		<p>CO1: develop conceptual framework regarding the Investment process, risks of investment and the common mistakes made in investment management.</p> <p>CO2: know the concepts of risk and return, how risk is measured in terms of standard deviation and variance, the relationship between risk and return.</p> <p>CO3: perform economy analysis, industry analysis and company analysis, weaknesses of fundamental analysis.</p> <p>CO4: use tools of technical analysis, important chart formations or price patterns and technical indicators</p>
COMM1005C	Dissertation/ Term Paper/ Internship and Viva-voce		<p>CO1: identify the research problem based on review of literature retrieved from Scopus and other online database</p> <p>CO2: submit an Annotated Bibliography based on online Scopus database. And choose the appropriate methodology required based on the hit gap method for their research topic</p> <p>CO3: writing of seminar research paper.</p> <p>CO4: preparation of PG Dissertation after testing through anti-plagiarism software following the formalities as prescribed by the competent authority</p>
