



# MTS

MATA TRIPURA SUNDARI  
OPEN UNIVERSITY

— T R I P U R A —

Established by Government of Tripura & Recognized as per Section (2f)  
of UGC Act, 1956



ज्ञान-विज्ञान विमुक्तये



## BACHELOR OF COMMERCE (B.COM)

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[www.mtsou.edu.in](http://www.mtsou.edu.in)

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# About MTS Open University

**Mata Tripura Sundari Open University**, Udaipur, District Gomati, Tripura was established through an Act of the Government of Tripura and has been notified through Tripura Gazette on the 27th February, 2024.

Mata Tripura Sundari Open University (MTSOU) is Recognized under UGC 2(f) provisions, the University is committed to providing high-quality distance education in line with national standards. With a vision of fostering multidisciplinary and allied research, MTSOU aims to create a joyful, inclusive, and academically rigorous learning environment.

*The University aims to develop qualified youth with skill proficiency and competency at different levels as per the National / State qualifications of formal and skill education, to ensure pathways for progression and mobility with flexible learning systems.*



**“Education**  
without boundaries.”





**“Learn  
without limits.”**

## Our Mission & Vision

Mata Tripura Sundari Open University has been established with a vision to emerge as one of the foremost institutions of quality in open and distance learning, online and e-learning, skill education, recognized by the respective statutory bodies of the Government. The University aims to develop qualified youth with skill proficiency & competency at different levels as per the National / State qualifications of formal and skill education, to ensure pathways for progression and mobility with flexible learning systems.

- To frame credit framework for competency-based skill and vocational education.
- To undertake programme for the training and development of faculty members and teachers of the University and other institutions.
- To create entrepreneurs by providing necessary skill and support.
- To create an Industry Academia partnership by inviting industry & institutions for mutual benefits.
- To create and deploy new educational programme to promote creativity, innovation & entrepreneurship for inventing new ways for development and social reconstruction and transformation.
- To provide learning opportunities to wide range of learners representing diverse backgrounds, age groups & socio-economic status & geographic location through a self-paced, self-styled learning environment.

# PROGRAMS OFFERED - B.Com

| SEMESTER - I |             |                                                     |           |            |            |               |
|--------------|-------------|-----------------------------------------------------|-----------|------------|------------|---------------|
| S.No.        | Course Code | Course                                              | Credit    | Internal   | External   | Subject Total |
| Theory       |             |                                                     |           | MAX        | MAX        |               |
| 1            | CMB-1111    | Business Organisation                               | 4         | 30         | 70         | 100           |
| 2            | CMB-1112    | Financial Accounting                                | 4         | 30         | 70         | 100           |
| 3            | CMB-1113    | Business Statistics                                 | 4         | 30         | 70         | 100           |
| 4            | CMB-1114    | Business Economics                                  | 4         | 30         | 70         | 100           |
| 5            | ENB-1101    | English Communication                               | 2         | 30         | 70         | 100           |
| 6            | CSB-1101    | Fundamentals of Computer System & Office Automation | 2         | 30         | 70         | 100           |
| <b>TOTAL</b> |             |                                                     | <b>20</b> | <b>180</b> | <b>420</b> | <b>600</b>    |

| SEMESTER - II |             |                           |           |            |            |               |
|---------------|-------------|---------------------------|-----------|------------|------------|---------------|
| S.No.         | Course Code | Course                    | Credit    | Internal   | External   | Subject Total |
| Theory        |             |                           |           | MAX        | MAX        |               |
| 1             | CMB-1211    | Business Management       | 4         | 30         | 70         | 100           |
| 2             | CMB-1212    | Cost Accounting           | 4         | 30         | 70         | 100           |
| 3             | CMB-1213    | Fundamentals of Marketing | 4         | 30         | 70         | 100           |
| 4             | CMB-1214    | Business Environment      | 4         | 30         | 70         | 100           |
| 5             | ENB-1201    | Creative Writing          | 2         | 30         | 70         | 100           |
| 6             | MMB-1201    | Logical Reasoning         | 2         | 30         | 70         | 100           |
| <b>TOTAL</b>  |             |                           | <b>20</b> | <b>180</b> | <b>420</b> | <b>600</b>    |

| SEMESTER - III |             |                               |           |            |            |               |
|----------------|-------------|-------------------------------|-----------|------------|------------|---------------|
| S.No.          | Course Code | Course                        | Credit    | Internal   | External   | Subject Total |
| Theory         |             |                               |           | MAX        | MAX        |               |
| 1              | CMB-2111    | Business Regulatory Framework | 4         | 30         | 70         | 100           |
| 2              | CMB-2112    | Income Tax Law and Accounts   | 4         | 30         | 70         | 100           |
| 3              | CMB-2113    | Indian Economy                | 4         | 30         | 70         | 100           |
| 4              | ENB-2101    | Personality Development       | 2         | 30         | 70         | 100           |
| 5              | CMB-2101    | Business Communication        | 3         | 30         | 70         | 100           |
| 6              | VAC-2101    | Environmental Science         | 3         | 30         | 70         | 100           |
| <b>TOTAL</b>   |             |                               | <b>20</b> | <b>180</b> | <b>420</b> | <b>600</b>    |

# PROGRAMS OFFERED - B.Com

| SEMESTER - IV |             |                                    |           |            |            |               |
|---------------|-------------|------------------------------------|-----------|------------|------------|---------------|
| S.No.         | Course Code | Course                             | Credit    | Internal   | External   | Subject Total |
| Theory        |             |                                    |           | MAX        | MAX        |               |
| 1             | CMB-2211    | Company Law                        | 4         | 30         | 70         | 100           |
| 2             | CMB-2212    | Research Methodology               | 4         | 30         | 70         | 100           |
| 3             | CMB-2213    | Public Finance                     | 4         | 30         | 70         | 100           |
| 4             | ENB-2201    | Basic Knowledge of English Grammar | 2         | 30         | 70         | 100           |
| 5             | CMB-2201    | Personal Selling                   | 3         | 30         | 70         | 100           |
| 6             | VAC-2201    | Understanding India                | 3         | 30         | 70         | 100           |
| <b>TOTAL</b>  |             |                                    | <b>20</b> | <b>180</b> | <b>420</b> | <b>600</b>    |

| SEMESTER - V |             |                                                        |           |            |            |               |
|--------------|-------------|--------------------------------------------------------|-----------|------------|------------|---------------|
| S.No.        | Course Code | Course                                                 | Credit    | Internal   | External   | Subject Total |
| Theory       |             |                                                        |           | MAX        | MAX        |               |
| 1            | CMB-3111    | Human Resource Mgmt.                                   | 4         | 30         | 70         | 100           |
| 2            | CMB-3112    | Corporate Accounting                                   | 4         | 30         | 70         | 100           |
| 3            | CMB-3113    | Goods and Services Tax                                 | 4         | 30         | 70         | 100           |
| 4            | CMB-3114    | Fundamentals of Investment                             | 2         | 30         | 70         | 100           |
| 5            | CMB-3115    | Business Finance                                       | 3         | 30         | 70         | 100           |
| 6            | CMB-3116    | Financial Markets, Institutions and Financial Services | 3         | 30         | 70         | 100           |
| <b>TOTAL</b> |             |                                                        | <b>20</b> | <b>180</b> | <b>420</b> | <b>600</b>    |

| SEMESTER - VI |             |                                      |           |            |            |               |
|---------------|-------------|--------------------------------------|-----------|------------|------------|---------------|
| S.No.         | Course Code | Course                               | Credit    | Internal   | External   | Subject Total |
| Theory        |             |                                      |           | MAX        | MAX        |               |
| 1             | CMB-3211    | Monetary Theory and Banking in India | 4         | 30         | 70         | 100           |
| 2             | CMB-3212    | Accounting for Managers              | 4         | 30         | 70         | 100           |
| 3             | CMB-3213    | Auditing                             | 4         | 30         | 70         | 100           |
| 4             | CMB-3214    | Fundamentals of Entrepreneurship     | 2         | 30         | 70         | 100           |
| 5             | CMB-3215    | Insurance and Risk Management        | 3         | 30         | 70         | 100           |
| 6             | CMB-3291    | Internship                           | 3         | 30         | 70         | 100           |
| <b>TOTAL</b>  |             |                                      | <b>20</b> | <b>180</b> | <b>420</b> | <b>600</b>    |



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# Admission Process

- ✓ Visit the official MTSOU website ([www.mtsou.edu.in](http://www.mtsou.edu.in)) and fill out the online application form.
- ✓ The prospective learners are required to create their user ID and password for logging in the system and upload the required documents along with the submission of the Admission Form.
- ✓ There is no need to send the printed copy of the Admission Form.
- ✓ The Programme fee can be paid online using payment Gateway through net banking, debit/credit card or UPI.
- ✓ A message is sent on the mobile number and email ID registered with the System once admission is confirmed.
- ✓ In case of any discrepancy in the Admission Form, the prospective students are advised to remove the discrepancy within a stipulated time.
- ✓ Failing to do so will lead to rejection of admission form.
- ✓ The prospective learners submitting the Admission Form through this System can download the Prospectus free from MTSOU website [www.mtsou.edu.in](http://www.mtsou.edu.in).
- ✓ However, fee as prescribed from time to time will be charged as registration fee along with the Programme fee.
- ✓ Upload the required documents and pay the registration fee.
- ✓ Submit the form before the deadline.
- ✓ Admission confirmation will be sent via email/SMS.

**“Open learning.  
Open future.”**





**“Study smart.  
Study flexible.”**

## **Contact Us!**

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