



MANONMANIAM SUNDARANAR UNIVERSITY,
TIRUNELVELI-12

SYLLABUS

PG - COURSES – AFFILIATED COLLEGES

Course Structure for M. Com.

(Choice Based Credit System)

(with effect from the academic year 2026-2027 onwards)



Semester-I				
Part	Subject Status	Subject Title	Subject Code	Credit
III	CORE I	BUSINESS FINANCE	TKCC11	5
III	CORE II	DIGITAL MARKETING	TKCC12	5
III	CORE III	BANKING AND INSURANCE	TKCC13	4
III	ELECTIVE I	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	TKCE11	3
III	ELECTIVE II	EXPORT IMPORT PROCEDURES AND DOCUMENTATION	TKCE14	3
III	SEC	PRINCIPLES OF EVENT MANAGEMENT	TKCSE11	2



Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks

A. Scheme for internal Assessment:

Maximum marks for written test: **20 marks**

3 internal tests, each of **1 hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks.

The break up for internal assessment shall be:

Written test- 20 marks; Assignment -5 marks Total - 25 marks

B. Scheme of External Examination

3 hrs. examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No	Marks	Letter Grade	Grade point (GP)	Performance
1	90-100	O	10	Outstanding
2	80-89	A+	9	Excellent
3	70-79	A	8	Very Good
4	60-69	B+	7	Good
5	50-59	B	6	Above Average
6	40-49	C	5	Pass
7	0-39	RA	-	Reappear
8	0	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA $\geq 7.5^*$
- First Class : CGPA ≥ 6.0
- Second Class : CGPA ≥ 5.0 and < 6.0
- Third Class : CGPA < 5.0



BUSINESS FINANCE

Learning Objectives

- To outline the fundamental concepts in finance
- To estimate and evaluate risk in investment proposals
- To evaluate leasing as a source of finance and determine the sources of startup financing
- To examine cash and inventory management techniques
- To appraise capital budgeting techniques for MNCs

UNIT I

Introduction to Business Finance and Time value of money

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

UNIT II

Risk Management

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.

UNIT III

Startup Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

UNIT IV

Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable – Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.



UNIT V

Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

Theory: 40%; Problems: 60%

Books for study:

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y. & Jain P.K., (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G., (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

Books for reference:

1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web references:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Note: Latest edition of the books may be used



DIGITAL MARKETING

Learning Objectives

- To assess the evolution of digital marketing
- To appraise the dimensions of online marketing mix
- To infer the techniques of digital marketing
- To analyse online consumer behaviour
- To interpret data from social media and to evaluate game based marketing

UNIT I

Introduction to Digital Marketing

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local marketing - Opportunities for digital marketing professionals.

UNIT II

Online marketing mix

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

UNIT III

Digital media channels

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT IV

Online consumer behavior

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.



UNIT V

Analytics and Gamification

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Books for study:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Note: Latest edition of the books may be used



BANKING AND INSURANCE

Learning Objectives

- To understand the evolution of new era banking
- To explore the digital banking techniques
- To analyse the role of insurance sector
- To evaluate the mechanism of customer service in insurance and the relevant regulations
- To analyse risk and its impact in banking and insurance industry

UNIT I

Introduction to Banking

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS–VSAT–SFMS–SWIFT.

UNIT II

Contemporary Developments in Banking

Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III

Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Survey or sand Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.

UNIT IV

Customer Services in Insurance

Customer Service in Insurance – Quality of Service- Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical behavior in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System –Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.



UNIT V**Risk Management**

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Books for study:

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Books for reference:

1. SundharamKPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web references:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Note: Latest edition of the books may be used



SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Learning Objectives

- To become familiar with various Investment avenues and Portfolio Construction
- To understand the Equity Shares, Preference Shares and Bonds valuation models
- To learn about long-term and short-term investment analysis tools.
- To analyse with Portfolio theories.
- To gain knowledge in Portfolio performance methods.

UNIT I

Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

UNIT II

Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

UNIT III

Fundamental Analysis and Technical Analysis

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

UNIT IV

Efficient Market Hypothesis

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).



UNIT V

Portfolio Performance Evaluation

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

Books for study:

1. Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), "Investment Management", 19th Edition, S.Chand & Co. Ltd., New Delhi

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7th Edition, Pearson Publication Pvt.Ltd., India, Noida
2. Avadhani V.A. (2016), "Securities Analysis and Portfolio Management", 12th Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), "Security Analysis and Portfolio Management", 2nd Edition., Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), "Security Analysis and Portfolio Management", S.Chand & Co. Ltd, New Delhi

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Note: Latest edition of the books may be used



EXPORT IMPORT PROCEDURES AND DOCUMENTATION

Learning Objectives

- To analyse the aspects of preliminaries for Exports and Imports
- To analyse Export Import Documentation
- To apply Export-Import Procedure
- To utilise Pre-Import Procedure
- To apply Policy and Institutional Framework for Exports and Imports Foreign Trade Policy

Unit I: Preliminaries for Exports and Imports:

Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit Liberalization of Imports – Negative List for Imports – Categories of Importers – Special Schemes for Importers

Unit II: Export Import Documentation:

Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000 – BIS 14000 Certification – Types of Marine Insurance Policies. Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration.

Unit III: Export-Import Procedure

Steps in Export Procedure – Export Contract – Forward Cover – Export Finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents – Realisation of Exports Proceeds.

Unit IV: Policy and Institutional Framework for Exports and Imports:

Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI; MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exporters. Export Promotion Councils-Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank.

UNIT V: Pre-Import Procedure:

Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents.



Books for reference:

1. Handbook of Import-Export Procedures – Ministry of Commerce, -,
2. Government of India, New Delhi
3. Export: What, Where and How, Paras Ram, Anupam Publishers, Delhi
4. Exports – Do it Yourself, Mahajan M.I., Snow White Publications, New Delhi
5. Import – Do it Yourself, M. I. Mahajan, Snow White Publications, New Delhi
6. Export Marketing, TAS Balagopal, Himalaya Publishing House
7. Export Documentation and Procedures, , Nabhi Publications, New Delhi
8. International Marketing Management, R.L. Varshney, Sultan Chand
9. International Marketing, Terpstra, Holt Saunders
10. International Business, Concept, Environment and Strategy, Sharan V., –
11. Export Management, D.C. Kapoor, Vikas Publishing House

Note: Latest edition of the books may be used

PRINCIPLES OF EVENT MANAGEMENT

Objective:

- The objective is to provide students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations.
- To give formal instructions and training to students to be future managers of the Event Industry. So that, they technical proficiency to effectively adjust, grow and excel in the field of Event Management.

Unit 1**Introduction to Event Management**

Event – Meaning – Why Event Management? – Analysis of Event, Scope of Event, Decision Makers – Event Manager, Technical Staff – Establishing of Policies and Procedure – Developing Record Keeping Systems

Unit 2**Event Management Procedure**

Principles for holding an event General Details, Permissions – Policies, Government and Local Authorities – Phonographic Performance, License, Utilities – Fire Brigade, Ambulance, Catering, Electricity, Water, Taxes Applicable.

Unit 3**Conduct of an Event**

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event – Checklist, Computer Aided Event Management, Roles and Responsibilities of Event Managers for Different Events.



Unit 4

Public Relations

Introduction to Public Relations – Concept – Nature – Importance – Limitations – Media – Types of Media – Media Management, Public Relation Strategy and Planning. Brainstorming Sessions – Writings for Public Relations.

Unit 5

Corporate Events

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blueprint, Need for Entertainment in Corporate Events and Reporting.

Skill Development

1. Preparation of Event Plan for Wedding, Annual General Body Meeting of an MNC.
2. Preparation of Budget for Conduct of National Level Intercollegiate Sports Events.
3. Preparation of Event Plan for College Day Celebrations.
4. Preparation of Budget for Conducting Intercollegiate Commerce Fest.

Books for reference:

1. Event Management Annie Stephen , Hariharan .Himalaya publishing house Mumbai[2014]
2. Principles of Event Management Annie Stephen , Hariharan .Himalaya publishing house Mumbai[2016]
3. "What You Need to Know About New Degrees in Event Management". BizBash. 2017-11-21. Retrieved 2019-11-27.
4. The Business of Events Management | First Edition | By Pearson Paperback – [2019] by John Beech, Sebastian Kaiser , Robert Kaspar
5. Event Management Paperback – 1 January 2017 by C. P. Harichandan & Adam Musgrave
6. Event Management Paperback – 1 January 2011 by Purnima Kumari

