MANONMANIAM SUNDARANAR UNIVERISTY,
TIRUNELVELI-12

SYLLABUS

UG - COURSES – AFFILIATED COLLEGES

Course Structure for B. Com.
(Choice Based Credit System)
(with effect from the academic year 2026-2027 onwards)

Semester-I				
Part	**Subject Status**	**Subject Title**	**Subject Code**	**Credit**
I	LANGUAGE	TAMIL	H1TL11	3
II	ENGLISH	ENGLISH	H2EN11	3
III	CORE	FINANCIAL ACCOUNTING - I	HCCO11	5
III	CORE	PRINCIPLES OF MANAGEMENT	HCCO12	5
III	ELECTIVE	BUSINESS COMMUNICATION	HECO1A	3
IV	SEC 1	MS OFFICE	HSCOP1	2
IV	FC	FUNDAMENTALS OF BUSINESS STUDIES	HFCO11	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 **I 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)**

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

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

- **Classification**
  a) First Class with Distinction : CGPA $\geq$ 7.5*****
  b) First Class : CGPA $\geq$ 6.0
  c) Second Class : CGPA $\geq$ 5.0 and $<$ 6.0
  d) Third Class : CGPA $<$ 5.0

PART - I பொதுத்தமிழ் I
நீதி இலக்கியங்களும் பக்தி இலக்கியங்களும்

அலகு 1

இலக்கிய அறிமுகம்

அ. நீதி இலக்கியங்கள் அறிமுகம் பதினெண் கீழ்க்கணக்கு நூல்கள்

1. திருக்குறள்
2. நாலடியார்
3. நான்மணிக்கடிகை
4. இன்னா நாற்பது
5. இனியவை நாற்பது
6. திரிகடுகம்
7. ஆசாரக் கோவை
8. பழமொழி
9. சிறுபஞ்சமூலம்
10. ஏலாதி
11. முதுமொழிக்காஞ்சி
12. கார் நாற்பது
13. ஐந்திணை எழுபது
14. ஐந்திணை ஐம்பது
15. திணைமொழி ஐம்பது
16. திலைமாலை நூற்றைம்பது
17. கைந்நிலை
18. களவழி நாற்பது

பிற நீதிநூல்கள்

1. ஆத்திசூடி - ஔவையார்
2. கொன்றைவேந்தன் - ஔவையார்
3. மூதுரை - ஔவையார்
4. நல்வழி - ஔவையார்
5. அறநெறிச்சாரம் - முனைப்பாடியார்
6. வெற்றிவேற்கை - அதிவீரராம பாண்டியர்
7. நீதிநெறிவிளக்கம் - குமரகுருபரர்
8. நன்னெறி - துரைமங்கலம் சிவப்பிரகாசர்
9. உலகநீதி - உலகநாதன்
10. நீதிநூல் - மாயூரம் வேதநாயகம்பிள்ளை

புதிய ஆத்திசூடிகள்

1. புதிய ஆத்திசூடி - பாரதியார்
2. இளையார் ஆத்திசூடி - பாரதிதாசன்
3. தமிழ்சூடி - வ.சுப.மாணிக்கம்
4. நெறிசூடி - நாரா. நாச்சியப்பன்
5. அறிவியல்சூடி - ச.மெய்யப்பன்
6. ஆய்வுகுடி - தமிழண்ணல்
7. நீதிசூடி - புலவர் சோம. இளவரசு

ஆ. பக்தி இலக்கியங்கள் அறிமுகம்

1. பன்னிரு திருமுறைகள்
2. சைவத் திருமடங்கள்
3. நாலாயிரத் திவ்வியப் பிரபந்தம்
4. கிறித்துவ சமயத் தமிழ் இலக்கிய வளர்ச்சி
5. இஸ்லாம் சமயத் தமிழ் இலக்கிய வளர்ச்சி

அலகு 2

நீதி இலக்கியங்கள் (செய்யுள்))

1. திருக்குறள் அறன் வலியுறுத்தல் (4 வது அதிகாரம்) 10 குறள்கள்
2. நாலடியார் - கல்வி (14 ஆவது அதிகாரம்) 10 பாடல்கள்
3. நான்மணிக்கடிகை நிலத்துக்கு அணிஎன்ப - 9ஆவது பாடல்
4. பழமொழி நானூறு தந் நடைநோக்கார் - 288 ஆவது பாடல்
5. இனியவை நாற்பது இளமையை மூப்பென்று -37ஆவது பாடல்
6. முதுமொழிக்காஞ்சி எளிய பத்து 10 பாடல்கள்
7. நல்வழி முதல் ஐந்து பாடல்கள்
8. நீதிநெறி விளக்கம் முதல் ஐந்து பாடல்கள்

அலகு -3

பக்தி இலக்கியங்கள்

1. முதல் 3 பாடல்கள் 1 திருநாவுக்கரசர் நின்ற திருத்தாண்டகம்
2. மாணிக்கவாசகர் - சிவபுராணம் முதல் 10 வரிகள்
3. பொய்கையாழ்வார் முதல் திருவந்தாதி - முதல் 2 பாடல்கள்
4. பூதத்தாழ்வார் இரண்டாம் திருவந்தாதி முதல் 3 பாடல்கள்
5. ஆண்டாள் - திருப்பாவை முதலாவது பாடல்
6. திரு.வி.க - கிறிஸ்து மொழிக்குறள் - 5 குறள்கள்
7. குணங்குடி மஸ்தான் சாகிபு பராபரக்கண்ணி 5 கண்ணிகள்

அலகு -4

உரைநடை

நூற்றாண்டு கண்ட ஆளுமைகள் த.அறம் (1-4)

1. இலக்கியப் பேரொளி தொ.மு.சி. ரகுநாதன்
2. திசைகாட்டி கு.அழகிரிசாமி
3. பொதுவுடைமைக் கவிஞர் தமிழ் ஒளி
4. கரிசல் இலக்கியத் தந்தை கி ராஜநாராயணன்
5. சங்க இலக்கியத்தில் குலக்குறியீடு பேராசிரியர் பா. ஆனந்தகுமார்.

அலகு -5

மொழிப்பயிற்சி ஒற்றுப்பிழைத் தவிர்த்தல்

1. வல்லினம் மிகும் இடங்கள்
2. வல்லினம் மிகா இடங்கள்
3. ஈர்ஒற்று வரும் இடங்கள்
4. ஒரு.ஒர் வரும் இடங்கள்
5. அதுஇ அஃது வரும் இடங்கள்
6. தான்இ தாம் வரும் இடங்கள்

PART - II GENERAL ENGLISH - I

UNIT – I
PROSE

1. The Power of Prayer - APJ Abdul Kalam
2. On the love of life - William Hazlitt
3. Nature (Chapter 1) - R. W. Emerson
4. Forgetting - Robert Lynd

UNIT – II
POETRY

1. The Flower-School - Rabindranath Tagore
2. Love After Love - Derek Walcott
3. Don't Quit - Edgar Albert Guest
4. Night - Wole Soyinka

UNIT – III
SHORT STORY

1. The Missing Mail - R K Narayan
2. Two Gentlemen of Verona - A.J. Cronin.
3. A Real Durban - Jhumpa Lahiri
4. Girls at War - Chinua Achebe

UNIT – IV
GRAMMAR PARTS OF SPEECH

1. Noun, Kinds of Nouns, Gender, Number, Case
2. Pronoun - Personal, Emphatic, Demonstrative, Indefinite, distributive, Relative and Interrogative
3. Adjective, kinds of Adjectives - Degrees of Comparison

UNIT – V
COMPOSITION

1. Paragraph Writing
2. Story Writing (Hints Developing)
3. Reproduction of a Story Poem
4. Letter Writing

TEXT BOOKS & WEB RESOURCES

1. Web Resources
   Extract from Dr. A.P.J. Abdul Kalam's autobiography, Wings of Fire Hazlitt, William. “On the love of life.” . Quotidiana. Ed. Patrick Madden. 29 Sep 2006. 14 Jun 2026 https://essays.quotidiana.org/hazlitt/love_of_life/
   Nature:https://www.gutenberg.org/files/29433/29433-h/29433-h.htm
   Forgetting:https://archive.org/stream/in.ernet.dli.2015.73174/2015.73174.English-Essays-Of-Today_djvu.txt
2. Wren & Martin High School English Grammar and Composition

FINANCIAL ACCOUNTING - I

Unit I

Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books - Trial Balance - Classification of Errors – Bank Reconciliation Statement - Need and Preparation.

Unit II

Final Accounts

Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

Unit III

Depreciation and Bills of Exchange

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.

Unit IV

Accounting from Incomplete Records – Single Entry System Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

Unit V

Royalty and Insurance Claims

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee.

Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)

Textbooks

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S. Chand and Sons, New Delhi.
4. Radha swamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.

5. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.

Reference Books

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

PRINCIPLES OF MANAGEMENT

Unit I

Introduction to Management

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

Unit II

Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

Unit III

Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types

- Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

Unit IV

Staffing

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need

- Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360-degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

Unit V

Directing

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Textbooks

1. Gupta. B, -Principles of Management-L.M. Prasad, S. Chand& Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C. Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1. K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Grifffin, Management principles and applications, Cengage learning, India.
4. H. Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. http://www.universityofcalicut.info/sy1/management
2. https://www.managementstudyguide.com/manpower-planning.htm
3. https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

BUSINESS COMMUNICATION

Unit I

Introduction to Business Communication

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E- Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout.

Unit II

Trade Enquiries

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars.

Unit III

Banking & Insurance Correspondence

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence.

Unit IV

Secretarial Correspondence

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.

Unit V

Interview Preparation

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile.

Textbooks

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Patten Shetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books

1. V.K. Jain and Om Prakash, Business communication, S. Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- New Delhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. https://accountingseekho.com/
2. https://www.testpreptraining.com/business-communications-practice-exam-questions
3. https://bachelors.online.nmims.edu/degree-programs

MS OFFICE

Unit I

Microsoft Word -I

Working with Microsoft Word: Constructing a new document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering

Unit II

Microsoft Word -II

Applying Templates - Formulating Tables – Editing tables - Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, sharing information to others – Encrypt and Decrypt a document -Mail Merge.

Unit III

Microsoft Excel-I

Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and

Removing Rows and Columns, creating and copying formulae, changing column widths and row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expression Such as Add, Subtract, Multiply and Divide.

Unit IV

Microsoft Excel-II

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE–BAHTT EXTT ext. Function –LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

Unit V

Microsoft Power Point:

Applying the Auto-content wizard to Create and Store a presentation - Design template Creating a Blank presentation – Opening a Previously- made presentation – Adjusting the Background– Choosing the Presentation Layout –Establishing the Presentation Style;

List of Practical:

MS-WORD

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: emboldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class time table and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the

annual performance of sales, purchase, and profit of the company.

3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spread sheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous texts, value, and date & time functions.

MS-POWERPOINT

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Topto Bottom, Bottom to Top, zoom in and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background color, and in corporate word art to adjust font color.

Text Books:

1. A First Course in computers Based on Windows 8 and MS Office2013) by Sanjay Saxena, Edition2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS, RamanpreetKaur, Edition2015, Kalyani Publishers Ludhiana
3. Excel2019–All-in-one by Lokesh Lalwani, Edition 2019, BPB Publication 1st edition (1Jauary2019); BPB Publications;
4. Jordan Gold meter 2014Advanced Excel Essentials Friends of a Press USA

Supplementary Readings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use V lookup & Index Match function Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One); BPB Publication USA
4. RituArora2018 AdvancedExcel2016 BPB Publications New Delhi

Web Reference:

1. https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/
2. https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html
3. https://www.educba.com/text-function-in-excel/
4. https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercisesfor-college-students-pdf

Distribution of Marks:

Internal Breakup (50 Marks)

Lab Record Notebook - 15 Marks
Continuous Lab Performance / Observation - 15 Marks
Model Practical Examination - 15 Marks
Attendance & Discipline - 5 Marks

External Breakup (50 Marks)

Writing Procedure / Steps -10 Marks
Execution & Technical Accuracy - 25 Marks
External Viva-Voce - 10 Marks
Record Book Endorsement - 5 Marks.

FUNDAMENTALS OF BUSINESS STUDIES

Objective

- The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programmed.

Unit I

Commerce-Introduction:

Definition of Commerce -Importance of Commerce - Meaning of barter system – business – industry – trade - hindrances of trade - branches of Commerce.

Unit II

Accounting-Introduction:

Book-Keeping-Meaning -Definition –Objectives; Accounting - Meaning –Definition - Objectives, Importance, Advantages and Limitations; Methods of Accounting - Single Entry and Double Entry - Meaning of Debit and Credit - Types of Accounts and its rules - Personal Accounts- Real Accounts - Nominal Accounts.

Unit III

Marketing & Advertising:

Marketing- Meaning, Definition - Functions of Marketing - Meaning of Consumer - Standardization and Grading - Pricing –Kinds of Pricing -AGMARK - ISI - Advertising: Meaning, Characteristics, Kinds of Advertising, Advertising Media, Kinds of media.

Unit IV

Auditing & Entrepreneurial Development:

Auditing - meaning, definition - Features of Auditing; Investigation -Distinction between Accounting & Auditing - Basic Principles of Audit - Classification of Audit;

Entrepreneurial Development - Characteristics of an entrepreneur - Functions of an entrepreneur -Types of an entrepreneur.

Unit V

Income Tax Law and Practice:

Tax history-Types - Various Terms in Tax - Exempted Income U/S 10 -Canons of Taxation - Income Tax Authority and Administration - Residential Status - Slab Rate - Filing of Returns.

*__Note__: For FC consider only Meaning and Characteristics of each of the items and it does not cover problem aspects.

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S. Chand &Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.