

**SACRED HEART COLLEGE (AUTONOMOUS),
THEVARA**

KOCHI, KERALA, 682013



CURRICULUM AND SYLLABI

M. Phil PROGRAMME in Commerce

REVISED FROM 2016 ONWARDS

BOARD OF STUDIES IN COMMERCE

DEPARTMENT OF COMMERCE

Sacred Heart College, Thevara, Kochi, Kerala

A REPORT OF THE BOARD OF STUDIES

The objectives of Higher Education can be achieved only through qualitative changes in the system. Now, as India strives to compete in a globalised economy in areas that require highly trained professionals, the quality of higher education becomes increasingly important. Quality depends on many factors and proper curriculum planning and implementation is one such factor. Improving quality and effectiveness of teaching-learning process depends very much on curriculum development. Curriculum must always change as the frontiers of knowledge expand with time.

Renewing and updating of syllabi is the essential ingredient of any university academic system. There ought to be a dynamic curriculum with necessary additions and changes from time to time to maintain the curriculum updated. To meet the needs and requirement of the society and in order to enhance the quality and standards of education, research, updating and restructuring of the curriculum must be a continuous process.

The Board of Studies in Commerce takes this opportunity to express our deep appreciation to our Principal Rev.Dr. Johnson X. Palackapillil CMI. We also extend our gratitude to the external Board of Studies Members for their support. We place on record our gratitude to the Kerala State Higher Education Council and M.G. University for having taken the initiatives.

As members of the Board of Studies in Commerce we express our whole hearted gratitude to all those who have helped us in this endeavour.

1. Dr.Mathew Jose K. (Chairman),Associate Professor, PG & Research Dept. of Commerce, Sacred Heart College, Thevara.
2. Dr. Joseph George,Assistant Professor, PG & Research Dept. of Commerce, Sacred Heart College, Thevara.
3. Dr. T.P. Thomas, Associate Professor, PG & Research Dept. of Commerce, Sacred Heart College, Thevara.
4. Mr. Salil Kumar, B.Com FCA
Asst. General Manager, HDFC Bank Ltd.
5. Mr. Paul Xavier, B.Com, FCA
Practicing Chartered Accountant , PX and Associates , Cochin.
6. Dr. SatishKumar , M.Com Ph.D.
Dept. of Commerce, Govt. College, Attingal.
7. P. S. Menon , FCA
Share Broker, Kaloor ,Ernakulam

Sacred Heart College ,Thevara (Autonomous)

Regulations of Master of Philosophy (M. Phil) in Commerce

1.0 Title of the Programme

This DEGREE shall be called MASTER OF PHILOSOPHY (M. Phil) in COMMERCE.

2.0 Eligibility for admission

Any student who has passed M.Com degree of the recognized Universities or institutions recognized by the UGC or AICTE. The student should have passed M.Com degree examination with not less than 55% marks in aggregate (without approximation, that is, 54.9999 % is not eligible since it is less than 55%), is eligible for admission. However, SC/ST, OBC, and other eligible communities shall be given relaxation as per University rules.

3.0 Admission Procedure

3.1 The admission to the programme shall be made on the basis of the marks obtained by the candidates in the M.Com degree.

3.2 A rank list shall be prepared by the Department based on the final rank score computed and admission shall be conducted to the M. Phil Programme.

4.0 Medium of Instruction and examination

The medium of instruction and examination shall be English.

5.0 Schedule and Hours of Lecture

5.1 Duration of the Programme

The programme shall have two semesters. Each semester shall consist of 6 months. Instruction and term end examinations in each course in a semester shall be completed within 90 days in a semester. The course work is based on credit system. Three papers each carrying four credits, total 12 credits, shall be the course requirements in the first semester. In the second semester the student should carry out a research project under the supervision of a research guide. The project shall be on the area of specialization, which he/she takes up for the study.

6.0 Attendance

A student shall attend at least a minimum of 75% of the classes of each of the papers of a semester to be eligible for appearing for term end examination of that semester. If the student has shortage of attendance in a semester, he or she shall not be allowed to appear for examination of that semester. However, the college may condone shortage up to 10 % of the maximum number of contact hours per semester. If the candidate has shortage more than this limit he/she has to compensate the shortage of attendance of that semester along with the next batch and appear for the term end examination of that semester.

7.0 EXAMINATION AND EVALUATION

- a. At the end of course work, there will be external and internal evaluation for course (1), (2) and (3). Each course shall be evaluated for 100 marks and thus the total marks for the course work is 300.
- b. The distribution of marks for each course I, II & III will be as follows.

Evaluations	Marks
External Evaluation	75
Internal Evaluation	25
Total	100

- c. External evaluation for course (1), (2) and (3) shall take in to account of performance in the written external examination.
- d. The Internal evaluation for course (1), (2)& (3) shall take into account of Attendance, Seminar, Assignments and performance in the written internal examinations.

7.1 External Examination

The College shall conduct semester end examinations, carrying 6 credits for full course for each of the courses in the first and second semesters.

The duration of examination shall be three hours.

A student shall register for all the courses in a semester to appear for examination in the respective semester for the first time. Part appearance shall not be allowed for first appearance.

7.2 Internal Evaluation

The distribution of marks with respect to Internal evaluation of Theory Paper shall be as follows.

Component	Marks
Attendance	5

Assignments	5
Seminar	5
Test Paper -I	5
Test Paper -II	5
Total Marks	25

7.3 Distribution of Marks for Attendance

% of attendance	Marks
90 and above	5
85-89	4
80-84	3
76-79	2
75	1

(Decimals are to be rounded to the next higher whole number)

8.0 Dissertation

- 8.1** During the second semester the student shall do a research project under a faculty guide.
- 8.2** The student shall prepare and submit the dissertation to the Department and the dissertation shall be printed and bound with not less than 150 A4 size pages.
- 8.3** The student shall prepare at least three copies of the dissertation: one copy for submission to the Board, one copy to the guide and one copy for the student.
- 8.4** The dissertation should be submitted to the department on or before the last working day of the Second Semester.
- 8.5** If the student fails in submitting the dissertation on or before the above date, an application for late submission along with the necessary fee for late submission as fixed by the College shall be forwarded to the Controller of Examinations along with the project report.
- 8.6** Dissertations received late shall be forwarded to the Controller of Examinations along with a request for late submission supported by necessary fee for late submission as fixed by the College.
- 8.7** Dissertation work shall have the following stages

- Proposal presentation
- Field work and data analysis
- Dissertation writing
- Draft dissertation presentation
- Final dissertation submission

8.8 The dissertation is done individually.

8.9 Resubmission of such dissertation shall be done within a month from the date of returning them to the students with necessary instruction for redoing or modification.

8.10 Structure of the Dissertation

Title pages

Certificate from the head of the department

Certificate from the faculty guide

Certificate, in original, from the organization

Declaration

Acknowledgements

Contents

Chapter I : Introduction (Organization profile, Research problem, objectives of the study, Research methodology etc.)

Chapter II : Review of literature / Theoretical profile

Chapters III and IV: Data Analysis (Can be 3 or more chapters)

Chapter V : Summary, Findings and Recommendations.

Bibliography (books, journal articles etc. used for the project work).

Appendix (Questionnaire, specimen copies of forms, other exhibits etc.)

9.0 Evaluation of Dissertation

9.1 The dissertations submitted at the end of second semester shall be evaluated by one examiner appointed by the controller of examinations.

10.0 Minimum credits for Dissertation and Viva

10.1 The student should get a minimum of 10 credits for dissertation and viva together for a pass.

10.2 If the student fails to get 10 credits for any dissertation and viva together, he or she shall resubmit the dissertation after modifying it on the basis of the recommendations of the examiners. This can be done immediately after publication of results.

11.0 Viva Voce Examination

11.1 At the end of second semester, each student shall attend a viva voce examination.

11.2 The Viva Board shall have at least two members. The Controller shall appoint examiners.

11.3 The viva voce will be about the dissertation.

12.0 Scheme of Instruction and Examination

12.1 Semester One

Course Code	Course Title	Internal Marks	External Marks	Total	Credit	Type
15MP1COM1	Research Methodology	25	75	100	6	Core
15MP1COM2	Quantitative Techniques	25	75	100	6	Core
15MP1COM3A B C D	Specialisation Elective	25	75	100	6	Elective
	Total in a semester	75	225	300	18	

12.2 Semester Two

Course Code	Course Title	Internal Marks	External Marks	Total	Credit	Type
15MP2COM4	Dissertation	150	150	300	20	Dissertation
15MP2COM5	Viva Voce	--	100	100	2	
	Total in a semester	150	250	400	22	

(Core=12+Elective=6+Dissertation=22= 40 credits)

13.0 Change in curriculum and Chances to students

13.1 If M. Phil curriculum change is implemented in any year, the students who registered under the old scheme shall be allowed to appear in those courses in which they failed, subject to a total of three chances and a time limit of three academic years including the academic year of registration for M. Phil.

14.0 Grades GRADING IN THE COURSE WORK EXAMINATION

For all courses, letter grades and grade point are given on a 10 point scale based on the total percentage of marks, (CIA+ESE) as given below:

Percentage of Marks	Grade	Grade Point (GP)
95 and above	O (Outstanding)	10
85 to below 95	A+ (Excellent)	9
75 to below 85	A (Very good)	8
65 to below 75	B+(Good)	7
55 to below 65	B (Above Average)	6
45 to below 55	C (Pass)	5
below 45	D (Fail)	0

Grades for the Two semesters and overall programme are given based on the corresponding GPA as shown below:

GPA	Grade
Equal to 9.5 and above	O (Outstanding)
Equal to 8.5 and below 9.5	A+ (Excellent)
Equal to 7.5 and below 8.5	A (Very Good)
Equal to 6.5 and below 7.5	B + (Good)
Equal to 5.5 and below 6.5	B (Above Average)
Equal to 4.5 and below 5.5	C (Pass)
Below 4.5	D (Failure)

The aggregate percentage of marks for all the three courses will be taken to calculate the grade of the candidate. A candidate who obtains '**C**' grade on an aggregate of marks for both the semesters and a minimum of 40% marks for each of internal and external written examination for courses (1) , (2) and(3) shall be declared as course work completed successfully. An M.Phil candidate who fails to acquire the required grade 'C' for an aggregate of 45 % of marks for both the Semesters or 40% marks for each of the (CIA+ESE) for course (1),2)& (3) can avail only one more chance to improve his/her marks obtained for these examinations of the course work by repeating these examinations to be held in the next chance. These candidates can improve the marks of these examinations as a whole or separately, but shall be within one chance. The marks of the internal examination will be published at the Notice Board by the Head of the Department at least 10 days prior to the

forwarding of it to the Controller of Examinations for publication of results so that the candidates will get sufficient time for settling the grievances if any.

15.0 Specialization - Electives:

15.1	15MP1COM3A	Marketing Management
15.2	15MP1COM3B	Financial Management
15.3	15MP1COM3C	Accounting and Taxation
15.4	15MP1COM3D	Human Resource Management

16.0 SYLLABUS

15MP1COM1 Research Methodology

60 HOURS

6 Credits

Objectives

- To master the process of doing research in Commerce and Social Sciences.
- To acquire skills to undertake research projects in Commerce effectively

UNTT - I Nature and scope of Research in Business- Types of Research - Significance - Research Process- Characteristics of good Research.

UNIT - II Problem identification and selection – Review of literature - Research Design - meaning, need, features of good design - Different types of research design - Developing a research plan; Framing and testing of hypothesis.

UNIT –III Sampling design, Procedures, Types and Errors - Scaling techniques, rating scales – attitude scales- Likert, Thurstone and Guttman scales.

UNIT - IV Methods of data collection - primary and secondary data - Sources: Questionnaire, Interview, Observation, Mail and E-Mail Surveys - Pilot study and pre-testing – Internet Sources - Data base - Web sites available for data collection.

UNIT - V Analysis and Interpretation - Computer application for research:-Word processing- Data processing-Graphical processing-Use of web tools for research- Use of excel - Use

of graphical software-Use of multimedia tools- Report Writing - Layout of the report -
Types of report - Steps in writing the report - Evaluation of report.

Books

1. Mathew David & Carole D. Sutton, Social Research: The Basics, Sage Publications, New Delhi
2. O.R. Krishnaswami, Methodology of Research in Social Sciences, Himalaya Publishing House, Mumbai.
3. Ajai S. Gaur and Sanjaya S. Gaur: Statistical methods for practice and Research, Sage Publishers.
4. Deepak Chawla&NeenaSondhi, Research Methodology, Vikas Publishers, 2011
5. Naval Bajpai, Business Research Methods, Pearson, 2013
6. CR Kothari, Research Methods and Techniques, New Age International, New Delhi

15MP1COM2 - Quantitative Techniques

60 HOURS

6 Credits

Objectives

- To master the statistical tools for quantitative analysis.
- To master the process of using statistical tools for validating findings statistical results.

UNIT - I Business statistics - Meaning and Definition - Scope and functions – Advantages and limitations - Meaning of data, variables, random variable, population and Sampling Techniques - Measures of central tendency - Mean, Median - Measures of dispersion - Standard deviation and Co-efficient of Variation.

UNIT II Correlation Analysis - simple, rank, Partial and Multiple Correlation – Auto Correlation - Regression analysis - Simple Linear Regression, Use of dummy variables.

UNIT III Sampling distribution - testing of hypothesis - Z test, t test, F test - estimating parameter value -relational analysis - parametric and non-parametric- Analysis of time series

UNIT IV Statistical inference: Basic concepts; standard error; central limit theorem; large sample tests, small sample tests; tests for means; tests for proportions; tests for paired observations; Non-parametric tests, sign test, U Test, Wilcoxon, Kruskal Wallis test, analysis of variance.

UNIT V SPSS for data analysis: data entry in SPSS; Data analysis tools in SPSS; Calculation of Descriptive statistics, Correlation and Regression; Regression model for forecasting with SPSS

Books

1. Tulsian, P.C. and Vishal Pandey,: Quantitative Techniques, Pearson Education, New Delhi 2004.
2. Aczel: Complete Business Statistics, Tata Mc McGraw Hill, New Delhi.
3. Levine, David M, Timothy C. Krehbiel and Mark L.Berenson: Business Statistics, Pearson Education, New Delhi 2004.
4. Richard L.Levin and David S. Rubin; “Statistics for Management”, Prentice Hall of India, New Delhi.
5. N.D. Vora: “Quantitative Techniques in Management”, Tata McGraw Hill, New Delhi.
6. S.P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.
7. Hooda, R.P.: “Statistics For Business and Economics”, Macmillan, New Delhi.

Specialisation- Electives

15MP1COM3A Marketing Management

60 HOURS

6 Credits

Unit-I Basics of Marketing: Definition of Marketing, and Marketing Management; Nature and scope of marketing; Marketing Environment: Macro and MicroMarketing Environment, Scanning the environment; Marketing organization; Marketing planning: marketing planning process; Sales planning and control, sales forecasting and policy making.

Unit-II Buying behaviour: Need for studying consumer behaviour, consumer modelling: the economic model, learning model, psychoanalytic model, the sociological model, the Howard Sheth model of buying behaviour, the Nicosiamodel, the Engel - Kollat – Blackwell model; Consumer behaviour and perception, learning, personality, attitude, motivation; Social influence on consumer buying behaviour – groups, types of groups relevant to consumer behaviour; Industrial buying behaviour.

Unit-III Marketing Segmentation and Marketing Strategies– segmentation basis, selection of segments, segmentation strategies, targeting and positioning; Marketing mix for product and

services; 5 M's of Advertising, 6 C's of Distribution Channel; Marketing information system; Marketing strategy: product life cycle strategies, new product development and strategies.

Unit-IV Marketing research: application of marketing research, research process, research design, research tools, research analysis – factor analysis, cluster analysis, conjoint analysis, product research, packaging research, pricing research, promotion research, customer satisfaction research, sales and distribution research, brand research, advertising research.

Unit- V Marketing Finance – Rural Marketing – E- Marketing – Tele Marketing – Environmental Marketing- CRM.

Books

1. Philip Kotler, 'Marketing Management (Analysis, Planning, Implementation and Control)', Prentice-hall of India Pvt. Ltd., New Delhi.
2. William J. Stanton, 'Fundamental of Marketing' McGraw-Hil Inc., Delhi.
3. Philip Kotler, 'Principles and Practice of Marketing', Prentice – Hall of India New Delhi.
4. Still, Cundiff and Govoni, 'Sales Management', Prentice-Hall of India, Delhi.
5. V.S. Ramaswamy & S Namakumari, 'Marketing Management – Planning, Implementation & Control – The Indian', MacMillan India Ltd., New Delhi.
6. Philip Kotler, Gary Armstrong, 'Principles of Marketing', Prentice-Hall of India.
7. Pati Debashis, 'Marketing Research' Universities Press (India) Pvt. Ltd., Hyderabad, 2002.
8. Beri, G.C, 'Marketing Research: Tata McGraw Hill Publishing Company, Ltd., 2000.
9. Cooper Schindler, 'Marketing Research, Concept & Cases', Tata MaGraw-Hill Publication.
10. Paul Green, Donald Tull, Gerald Albaurn, 'Research for Marketing Decisions', Prentice-Hall of India, New Delhi.
11. Donald S.Tull, Del I.Hawkins, 'Marketing Research – Measurement & Methods', Prentice-Hall of India, Delhi.
12. Aakar, Kumar, Day, 'Marketing Research', Wiley India (P) Ltd., New Delhi.
13. Aaker, D. A, 'Marketing Research: A Wiley / Hamilton Publications, New York. 1978.
14. Leon Schiffman, Leslie Lazar Kanuk, 'Consumer Behavior', Prentice-hall of India, New Delhi.

15. Louden, 'Consumer Behaviour', Tata McGraw-Hill Publishing Company Ltd., New Delhi.
16. Gandhi .J.C, "Marketing", Tata McGraw Hill, New Delhi.
17. William J Stanton, "Fundamentals of Marketing", Tata McGraw Hill, New Delhi.
18. Philip Kotler, "Marketing Management", Prentice Hall of India, New Delhi.
19. Memoria.C.B and Joshi .R.L, "Principles and Practices of Marketing in India".
20. Gupta A.P, "Marketing of Agricultural Goods in India".

15MP1COM3B

Financial Management

60 HOURS

4 Credits

UNIT - I Financial management – meaning – Objectives – Financial Decisions – Functions of financial Manager- Financial reorganization – leverage buy-out- concept of LBOs – stages of LBO operation -sources of value generation through LBO. International sources of finance – GDR, ADR, ADS. Time value of money –Present Value, Future Value and Compound Techniques.

UNIT - II Cost of Capital – Meaning and Importance – Cost of Debt, Preference Share, Equity Share and Retained Earnings – Weighted Average cost of capital. Capital Budgeting – Meaning – Significance – Methods of Ranking Investment proposals.

UNIT –III Leverage – Meaning – Financial Leverage – Operating Leverage – EBIT and EPS Analysis. Capital Structure – Theories of Capital Structure - Determinants of Optimal Capital Structure.

UNIT - IV Dividend Theories – Walter's Model, Gordon, Modigliani and Miller's Model – Forms of Dividends – Factors determining Dividend Policy – Stability of Dividend Policy.

UNIT - V Working Capital Management – Meaning – Objectives – Working Capital Policies – Factors Affecting working Capital Requirements – Forecasting of Working Capital

Requirements - Sources of working Capital. Cash Management – Inventory Management -
Receivables Management.

Books

1. I. M. Pandey(2010), Financial Management, Himalaya Publishing House, New Delhi.
2. Khan, M. Y. and Jain, P. K. (2005), Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
3. Chandra Prasanna (2003), Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
4. Vij, Madhu (2006), International Financial Management, Excel Books, New Delhi.
5. Maheshwari, S. N. (2006), Fundamentals of Financial Management, Sultan Chand & Sons, New Delhi.
6. Srivastav, R. M., Financial Management and Policy, Himalaya Publishing House, Mumbai.
7. Bhat, Sudhindra (2008), Financial Management Principles and Practice, Excel Books, New Delhi.
8. Reddy, G. Sudarsana (2008), Financial Management Principles and Practice, Himalaya Publishing House, Mumbai.

15MP1COM3C Accounting and Taxation

60 HOURS

6 Credits

UNIT - I Accounting Concept - Convention and principles - Scope for Accounting Information- Users' information needs – Inter relationship between Financial, Cost and Management Accounting.

UNIT - II Role of Accounting Association & Institution - Accounting Standards - International Accounting Standards – Computerized Accounting & Software Packages - Analysis of Financial statements – International Financial Reporting Standards (IFRS) – Accounting for Price level changes.

UNIT - III Meaning & need for Human Resource Accounting - Objectives and Significance of Human Resource Accounting- Methods of Human Resources Accounting - Human Resources Accounting in India.

UNIT - IV Basic Concept in Income tax – Income – Assessee - Previous year - Assessment year –Person - Residential Status – Scope of Total Income - Exempted Incomes - **Computation of Income from Salary and House Property.**

UNIT - V **Computation of Income from Business and Profession, Capital Gains and Income from other Sources** - Deduction from Gross Total Income - Set off and Carry forwarded of losses – **Computation of Total Income and Tax Liability- Returns- Types- E-filing- Assessment- Advance payment- TDS- GST.**

Books

1. Porwal .L.S, “Accounting Theory An Introduction”
2. Shukla .M.C &Grewal .T.S “Advanced Accounting”
3. Khan and Jain “Advanced Accounting”
4. Jain &Narang – “ Advanced Accounting”
5. Dr.Vinod K. Singania, “Tax Man”
6. Gaur.V.K, and Narang K.L, “Income Tax Law and Practice”
7. Mehrotra .H.C and Goyal, “Income Tax Law and Practice”.
8. Direct Taxes – T.N. Manoharan.
9. Direct Tax Laws – DinkarPagare.
10. Robert Anthony, Management Accounting
11. JawaharLal, Accounting for Managers

15MP1COM3D Human Resource Management

60 HOURS

6 Credits

Unit-I: Introduction: Concept, Objectives, Scope, Functions ; Human ResourcePlanning – Importance and Process ; Recruitment and Selection – Differentmethod of Recruitment ; Process of Selection ; Training and Development –Different methods Industrial Relations– Different Approaches; Three Actors ofIR

Unit-II: International Human Resource Management: Concept Difference betweenInternational Human Resource Management and Domestic HRM ; Differentapproaches of International HRM

; Industrial Relations in MNCS ; Virtual Organisations – Concept ; Difference between Virtual Organisation and Traditional Organisation ; Types, Merits and Demerits of Virtual Organisation. International Recruitment and selection Criteria ; International Compensation

UNIT III: Motivation – meaning – importance - types of motivation – motivation and morale – theories of motivation – motivation and productivity - acquisition and maintenance of human resource – recruitment - sources - selection process – orientation and induction - job analysis - job enrichment – job enlargement - job satisfaction - Quality of Work Life (QWL)

UNIT IV: Performance appraisal – methods of performance appraisal - promotion - conflict - causes – conflict management techniques - leadership - types - leader Vs. manager – qualities – formal and informal organisation – management approach in dealing with informal groups- Human resource development - training - development - effects of training on human resource - organisational change - change agents - organisational climate - organisational culture.

UNIT V: Compensation to human resources - reward and compensation systems - policies and administration grievance procedure - disciplining the problem employee, safety and health measures - ideals for motivated work force – Human Resource Audit-Social Security Legislations-ESI Act (1948), Payment of Gratuity Act (1972), Minimum Wages Act (1948), Payment of Wages Act (1936), Payment of Bonus Act (1965).

Books

1. Indranail Mutsuddi – Essentials of Human Resource Management
2. V. S. P. Rao - Human Resource Management
3. R. Wayne Mondy - Human Resource Management and Robert M. Noe
4. Dale Yoder - Personnel Management
5. Gary Dessler - Human Resource Management
6. Sadri, S.; Jayashree, S and Ajgaonkar – Geometry of HR
7. Bohlander, George; Snell Scott and Sherman, Arthur- Managing Human Resources.

8. N.S Gupta, "Organisation Theory and Behaviour", Himalayas Publishing House, New Delhi.
9. Rudrabasavaraj, "Dynamics for Personnel Administration" Himalayas Publishing House, New Delhi.
10. CB Memoria, "Industrial Relations"
11. Michael, "Organisational Behavior & Management Effectiveness"
12. Fred Luthans, "Organizational Behaviour"
13. H.Peeru Mohamed & ASagadevan, "Customer Relationship Management",
14. Sinha, Industrial Relations, Trade Unions and Labour Legislation, Pearson, 2004
15. Monappa, Industrial Relations, McGraw Hill
16. Mark Bray, Industrial Relations, McGraw Hill
17. White, Alasdair.: Performance Management
18. Robert Bacal, Performance Management, McGraw Hill
19. Harvard Business Essentials, Performance Management
20. Herman Aguinis, Performance Management