



**Netaji Subhas Open University  
School of Professional Studies**

**PROGRAMME GUIDE**

**For**

**Master of Commerce (M. Com)**

**Prepared by**

Professor Anirban Ghosh & Shri Sudarshan Roy

Department of Commerce

School of Professional Studies

Netaji Subhas Open University

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## PREFACE

In the curriculum structure introduced by the University for Bachelor Degree Programme/ Post Graduate Degree Programme in various disciplines is equally available to all learners. Instead of being guided any presumption about ability level, it would perhaps stand to reason if receptivity of a learner is judged in the course of the learning process. That would be entirely in keeping with the objectives of open education which does not deliver in artificial differentiation.

Keeping this in view, Self Learning Materials of the programme in different disciplines are being prepared on the basis of a well laid out syllabus. The course structure combines the best elements in model syllabi of UGC in respective subject. It has been so designed as to be upgradable with addition of new information as well as of fresh thinking and analysis. The University has also taken initiatives to prepare the Programme Guide for the benefit of the learners. The Programme Guide will help the learners in completing the course successfully by well designed plan of entire learning process. It also provides different sources of e-Resources.

The more a learner would seriously follow the Programme Guide the easier it will be for her/ him to reach out to longer horizons of a subject. If anything remains still difficult to follow, the learners are advised to attend the counselling sessions arranged at designated Learner Support Centres (LSCs) of the University.

Needless to add, a great part of these efforts is still experimental – in fact, pioneering in certain areas. Naturally, there is every possibility of some lapse or deficiency here and there. With the new initiatives of the University, I hope that the Programme Guide would be beneficial to the learners and as well as to the Academic Counsellors. I also welcome suggestions and feedback from the users for its further improvement.

**Professor Subha Sankar Sarkar**  
*Vice-Chancellor*  
Netaji Subhas Open University

# **MASTER OF COMMERCE (M.Com)**

## **Expectations from the Learners:**

Master of Commerce (M. Com) is a two-year Post Graduate Degree Programme in the field of Commerce having a range of specializations and career options emerging in recent years. This programme is suitable for students, who want to pursue higher studies or research work in the area of commerce and other related areas. There are lots of job opportunities in Private & Public sector. You can also apply for government sector jobs. Learners can work as a teacher/lecturer in different colleges & universities after clearing the requisite exams such as UGC NET/JRF, SET etc.

Thus, the expectations from the learners are a systematic and rigorous learning and exposure to day to day business activities along with Banking and Finance related issues. They will also be trained with a conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine activities relevant to financial management and Banking Transactions of a business.

Such expectations from the learners of M.Com. are mentioned below:

- Getting higher level knowledge and understanding of contemporary trends in commerce and business finance;
- Capable of evaluating the environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements;
- Knowing the technique of Statistical methods and proficient use of tools for modelling and analysis of business data;
- Getting proficiency in capital budgeting techniques for investment decisions;
- Having an in-depth analysis of investment, portfolio management, investment banking and liquidation of investments;
- Growing competency about the laws and regulations, and roles of commercial, government and central banks in controlling money market and inflation

- Imparting within them the concept of risk mitigation in financial sectors and their role in investment decisions of individuals and business enterprises;
- Capable of having self-guidance to plan and undertake independent research in a chosen discipline;
- Capable of doing teamwork, lifelong learning and continuous professional development.

### **Programme Information:**

Masters of Commerce is ideal for candidates who wish to make a career in banking, financial services and insurance as well as accounting and commerce sectors. After obtaining a Bachelor's degree (10+2+3) in B.Com. / BBA, one can pursue M. Com. Programme from NSOU. As it is a professional course in commerce, therefore the learners are supposed to develop their knowledge and skills in the business studies in a specific way so as to enable them to develop the desired professional skills to understand the necessities of trade and commerce. They also will become equipped to tackle day to day business problems by their inner strength. It is a two years course having 20 papers of 50 Marks each. The total marks of the course are 1,000. With the vision “to nurture the young brains, to make them better employable and socially responsible citizens by encapsulating them with the right set of knowledge for a better tomorrow”, Department of Commerce focuses on building conviction with impartiality and modesty, create an enabling environment for innovative thought processes and nurture open-mindedness, equitability and perseverance.

The learners after completion of the course may go for M. Phil / Ph. D. They may get lots of job opportunities in Private & Public sectors. They can also apply for government sector jobs and even can work in the corporate world. Learners may also work as a teacher/lecturer/ professor in different colleges & universities after clearing the requisite exams such as UGC NET/JRF, etc.

The courses are run through Personal Contact Programmes (PCPs) in the selected study centre and various regional centres of the university. The PCP sessions are mostly conducted on Sundays. 12 hours of general Personal

Contact Programme (PCPs) are offered to the learners for each paper of 50 Marks are taken by the internal faculties and experienced academic counsellors who are from various eminent College or University teachers.

### **Recommended Approach:**

Master of Commerce (M. Com) Programme is conducted through Personal Contact Programme (PCP) at designated Study Centre/LSCs. Besides these PCP sessions the University also conducts special lectures at its Regional Centers from time to time. The learners are expected to read the Self learning materials before coming to the PCP sessions and clarify their doubts. They are supposed to participate in the discussions during counselling sessions.

There is a strong relationship between the coordinators of the study centers and the concerned authorities of the university so that an effective mode of communication is established and relevant information are timely disseminated amongst the learners about the various curriculum like submission of assignments and matters related to examinations. The university has its own e-repositories along with a ICT support which enable the learners to access the e-learning materials whenever they require. The learners are welcome to meet the concerned faculty at the Regional Centre whenever they feel. The learners and the concerned faculties are in regular contact through social networking sites. The University therefore adopts a very democratic and flexible approach where the learners are encouraged to learn from anywhere anytime.

### **Programme Objectives:**

The objective of this programme is to equip the learners with necessary conceptual, entrepreneurial and analytical skills required for handling business operations *so as to develop specialized competency in the field of Commerce and business including the oral and written communication, Information Technology and statistical skills as well as legal knowledge.* Considering the importance of self-employment, the programme aims to develop and inculcate *entrepreneurial skills* among the students. The post graduate degree in commerce is designed for the workforce who wish to

work in commerce and industry. The fresh graduates and existing workforce can take the advantage of ODL system to increase their skills and competency in this particular field without disturbing their work schedule. The programme thus aims to provide students with the opportunity to develop and broaden their management and leadership skills.

### **Course Objective:**

Master of Commerce (M. Com) programme contains 20 courses/ papers of having 50 Marks each.

### **(A) First Year (Part - I)**

There are 10 Papers of having 50 Marks each in the 1<sup>st</sup> year of M. Com. The course wise objectives of the 1<sup>st</sup> year are shown in the following table-

<b>Sl. No.</b>	<b>Courses</b>	<b>Objectives of the Course</b>
<b>1</b>	<b>Principles &amp; Practice of Management</b>	After completion of this course the learners will be able to know the Principles and Practices of Management which is concerned with organization-level outcomes such as economic, social, or environmental performance, innovation, or ability to change and adapt in a managerial way.
<b>2</b>	<b>Managerial Economics</b>	The objective of the course is to acquaint learners with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision-making processes.
<b>3</b>	<b>Macro Economics and International Economic Problems</b>	Broadly, the objective of macroeconomic policies is to maximize the level of national income, providing economic growth to raise the utility and standard of living of participants in the economy. There are also a number of secondary objectives which are held to lead to the maximization of income over the long run.

		After completion of this course the learners will be able to know these problems which include global inequality and unequal economic development, global poverty, the exhaustion of non-renewable resources, depletion of the environment and global warming, and systemic problems associated with inadequate regulation of financial markets.
<b>4</b>	<b>Business Environment</b>	The course aims to develop the understanding about the Business Environment and the role of corporations in society keeping oversight on the functioning of the company, global developments in Governance and Corporate Citizenship. The course will also provide about necessary knowledge and skills for building professional boards, stakeholder engagement and shareholder activism.
<b>5</b>	<b>Direct &amp; Indirect Taxation</b>	<p>The primary purpose of this course of taxation is to raise revenue to meet huge public expenditure. Most governmental activities must be financed by taxation. In other words, taxation policy has some non-revenue objectives.</p> <p>After completion of this course the learners will be able to know the policies formulated in developed countries, the purpose of indirect taxes which is to catch the general public in the tax net. In most of these countries, on an average, a major per centage of tax revenue is collected through indirect taxation.</p>
<b>6</b>	<b>Accounting Theory</b>	After completion of this course the learners will be able to know the objective of accounting theory which is to explain and predict accounting practice. Explanation provides reasons for observed practice. For example, an accounting theory should explain why certain firms use LIFO method of inventory rather than the FIFO method.
<b>7</b>	<b>Basic</b>	After completion of this course the learners will be able to



	<b>Statistical Concepts &amp; Tools</b>	<p>know the which is a branch of mathematics with its own concepts, methods and values, which find many applications in geography and other disciplines. The basic aim of statistics in this sense of a subject of study is to provide methods of organising and simplifying data so that their significance is comprehensible.</p> <p>The objective of this course is to equip learners with such important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.</p>
<b>8</b>	<b>Quantitative Techniques</b>	After completion of this course the learners will be able to develop the knowledge of quantitative tools for decision making and to prepare for application of these tools in different organisational settings.
<b>9</b>	<b>Cost Accounting</b>	After completion of this course the learners will be able to know the objectives of Cost Accounting such as (i) Ascertainment of cost, (ii) Determination of selling price, (iii) Cost control and cost reduction, (iv) Ascertaining the profit of each activity, (v) Assisting management in decision-making.
<b>10</b>	<b>Advanced Financial Accounting</b>	After completion of this course the learners will be able to know the practical sense of accounting. The main objective of financial accounting is to accurately prepare an organization's financial accounts for a specific period, otherwise known as financial statements. The three primary financial statements are the income statement, the balance sheet, and the statement of cash flows.

### **(B) 2nd Year (Part - II)**

There are 10 Papers of having 50 Marks each in the 2<sup>nd</sup> year of M. Com. The course wise objectives of the 2<sup>nd</sup> year are shown in the following table-

Sl. No.	Courses	Objectives of the Courses
11	<b>Strategic Management</b>	After completion of this course the learners will be able to develop the knowledge about strategy making process that is informed, integrative and responsive to rapid changes in organization environment and also about tasks implementing in a global market.
12	<b>Marketing and Human Resource Management</b>	<p>After completion of this course the learners will be able to know the basic or fundamental objective of marketing management which is to maximise consumer satisfaction; and maximising enterprise profitability through maximising consumer satisfaction. The twin aspects of this fundamental objective seek to reconcile the objectives of consumers with those of the organisation.</p> <p>After completion of this course the learners will be able to know the primary objective of Human Recourse Management (HRM) which is to ensure the availability of competent and willing workforce to the organization as well as to meet the needs, aspirations, values and dignity of individuals/employees and having due concern for the socio-economic problems of the community and the country.</p>
13	<b>Corporate Financial Environment</b>	The purpose of this course is to equip students with an understanding of the Corporate Financial System, its constituents, the principles on which it operates, inter linkages, regulatory concerns, and implications for society & policy formulation.
14	<b>Advanced Statistical Concepts &amp; Tools</b>	After completion of this course the learners will be able to know as it is a branch of mathematics with its own concepts, methods and values, which find many applications in geography and other disciplines. The basic aim of statistics in this sense of a subject of study is to provide methods of organising and simplifying data so

		<p>that their significance is comprehensible.</p> <p>The objective of this paper is to equip Learners with the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.</p>
<b>15</b>	<b>Financial Statement Analysis &amp; Reporting</b>	<p>The Course aims to develop the understanding about various present-day Financial Statement Analysis and Reporting techniques of accounting which is to develop the skills and competencies that management accountants in order to take advantage of the opportunities offered by the new management accounting techniques.</p>
<b>16</b>	<b>Corporate Tax Planning and Management</b>	<p>After completion of this course the learners will be able to develop in learners the ability to consider tax implication in business and financial decisions. The objectives of corporate tax planning are to implement strategies that potentially reduce your tax liability and improve your profitability. We can also keep you compliant, so that you understand when submissions and payments to HM Revenue &amp; Customs are due so as to avoid the pitfalls of stringent fines.</p> <p>And the tax planning is insurance of tax efficiency. Tax planning allows all elements of the financial plan to function in sync to deliver maximum tax efficiency. Tax planning is critical for budgetary efficiency. A reduced tax liability and maximized the ability of retirement plans.</p>
<b>17</b>	<b>Management Accounting</b>	<p>The objective of this course is to equip the learners with the knowledge of concepts, methods and techniques of management accounting and enable them to use various techniques of cost ascertainment, budget preparation and variance analysis, while focusing on its need for managerial decision making.</p>
<b>18</b>	<b>Financial</b>	<p>The Course in Financial Management intent to enable</p>

	<b>Management</b>	critical thinking in learners with respect to analysis and application of innovative solutions to varied financial problems. To make them understand various issues involved in financial management of a company and equip them with advanced analytical tools and techniques which can enhance their analytical ability for making sound financial decisions and policies in a company.
<b>19</b>	<b>Auditing</b>	After completion of this course the learners will be able to know the primary objective of audit which is to express an opinion on financial statements. To give the opinion about the financial statements, the auditor examines the financial statements to satisfy himself about the truth and fairness of the financial position and operating results of the enterprise.
<b>20</b>	<b>Computer Applications in Business</b>	The aims of Computer Application are providing students with an opportunity to develop understanding of the basic operations of a computer system and computer applications software. After completion of this course the learners will be able to develop the skill of using computer applications software for solving problems.

### **Expected Learning Outcome:**

After successful completion, the learners are expected to acquire knowledge in the domain of commerce and management which will increase their employability in the trade and commerce. The employed persons may take this course for their vertical/ horizontal mobility in their work place. The fresh graduates may join this course to increase their employability in the trade, commerce and industry *particularly* to make them more productive, self-reliant and constructive for self and society's benefit.

### **Examination System:**

There are 20 papers of 50 Marks each having both theoretical and practical papers. All the enrolled learners can appear for the term end examination of each year. The total marks allotted for the course is 1000 which is equally

divided into each year. The learner has to submit assignment for all the papers, followed by the term end examination each year. The total weightage of 20% for assignment while 80% is given for the term end examination.

### **Course Structure:**

<b>1<sup>st</sup> Year</b>			<b>2<sup>nd</sup> Year</b>		
<b>Sl. No.</b>	<b>Name of the Course/Paper</b>	<b>Full Marks</b>	<b>Sl. No.</b>	<b>Name of the Course/Paper</b>	<b>Full Marks</b>
<b>1</b>	Principles & Practice of Management	50	<b>11</b>	Strategic Management	50
<b>2</b>	Managerial Economics	50	<b>12</b>	Marketing and Human Resource Management	50
<b>3</b>	Macro Economics and International Economic Problems	50	<b>13</b>	Corporate Financial Environment	50
<b>4</b>	Business Environment	50	<b>14</b>	Advanced Statistical Concepts & Tools	50
<b>5</b>	Direct & Indirect Taxation	50	<b>15</b>	Financial Statement Analysis & Reporting	50
<b>6</b>	Accounting Theory	50	<b>16</b>	Corporate Tax Planning and Management	50
<b>7</b>	Basic Statistical Concepts & Tools	50	<b>17</b>	Management Accounting	50
<b>8</b>	Quantitative Techniques	50	<b>18</b>	Financial Management	50
<b>9</b>	Cost Accounting	50	<b>19</b>	Auditing	50
<b>10</b>	Advanced Financial Accounting	50	<b>20</b>	Computer Applications in Business	50
<b>Total of 1<sup>st</sup> Year</b>		<b>500</b>	<b>Total of 2<sup>nd</sup> Year</b>		<b>500</b>

**Full Marks:** 1000 of 20 Papers of 50 each.

### **Detailed Syllabus:**

[http://www.wbnsou.ac.in/student\\_zone/courses/school\\_of\\_professional\\_studies/syllabus/Master\\_Degree\\_Programmes/MCom\\_Syllabus.pdf](http://www.wbnsou.ac.in/student_zone/courses/school_of_professional_studies/syllabus/Master_Degree_Programmes/MCom_Syllabus.pdf)

### **Previous Year's Question Papers:**

[http://www.wbnsou.ac.in/student\\_zone/e-resources/question\\_bank/pg/question\\_bank\\_pg.shtml#questionbank\\_pg](http://www.wbnsou.ac.in/student_zone/e-resources/question_bank/pg/question_bank_pg.shtml#questionbank_pg)

### **Sources of E-resources:**

The university has its own e-repositories along with a strong ICT support which enables the learners to access the e-learning materials whenever they require. Various e-content, self-learning materials (e-SLM), audio-video lectures (A/V Lectures) and other relevant information pertaining to the course are available in the university website for the learners both in Bengali as well as in English version. Learners can download and read the study materials as per their convenience. Learner friendly Android based mobile application is also developed for the benefit of the learners. The relevant link of e-SLM are given in the following table-

<b>Sl. No.</b>	<b>Name of the paper</b>	<b>Link to the E-resources (e-SLM)</b>
<b>1</b>	Macro Economics and International Economic Problems	<a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-03.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-03.pdf</a>
<b>2</b>	Business Environment	<a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-04.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-04.pdf</a>
<b>3</b>	Direct & Indirect Taxation	<a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-5A.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-5A.pdf</a> <a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-5B.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-5B.pdf</a>
<b>4</b>	Accounting Theory	
<b>5</b>	Basic Statistical Concepts & Tools	<a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-07.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-07.pdf</a>
<b>6</b>	Quantitative Techniques	<a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-08.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-08.pdf</a>
<b>7</b>	Cost Accounting	<a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-09.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-09.pdf</a>

<b>8</b>	Corporate Financial Environment	<a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-13.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-13.pdf</a>
<b>9</b>	Financial Statement Analysis & Reporting	<a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-15.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-15.pdf</a>
<b>10</b>	Corporate Tax Planning and Management	<a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-16.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-16.pdf</a>
<b>11</b>	Financial Management	<a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-18.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-18.pdf</a>
<b>12</b>	Auditing	<a href="http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-19.pdf">http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-19.pdf</a>

**For further readings and references some other useful external links are also provided below.**

<b>Sl. No.</b>	<b>Name of the Portal</b>	<b>Web link / Website</b>
<b>1</b>	NSOU OER Repository	<a href="http://nsouoer.krc.net.in/">http://nsouoer.krc.net.in/</a>
<b>2</b>	NSOU Audio Visual Lectures	<a href="http://www.wbnsou.ac.in/online_services/econtent/List_AV_Lecture.shtml#active_econtent_av_lecture">http://www.wbnsou.ac.in/online_services/econtent List AV Lecture.shtml#active econtent av_lecture</a>
<b>3</b>	NSOU Web TV	<a href="http://www.wbnsou.ac.in/online_services/webtv.v.shtml#active_webtv">http://www.wbnsou.ac.in/online_services/webtv.v.shtml#active_webtv</a>
<b>4</b>	e-PG Pathshala	<a href="http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6">http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6</a>
<b>5</b>	e-GyanKosh	<a href="http://egyankosh.ac.in/simple-search?location=%2F&amp;query=master+of+commerce&amp;rpp=10&amp;sort_by=score&amp;order=desc">http://egyankosh.ac.in/simple-search?location=%2F&amp;query=master+of+commerce&amp;rpp=10&amp;sort_by=score&amp;order=desc</a>  <a href="http://egyankosh.ac.in/simple-search?location=%2F&amp;query=commerce&amp;rpp=10&amp;sort_by=score&amp;order=desc">http://egyankosh.ac.in/simple-search?location=%2F&amp;query=commerce&amp;rpp=10&amp;sort_by=score&amp;order=desc</a>

<b>6</b>	SWAYAM PRABHA	<a href="https://www.swayamprabha.gov.in/index.php/program/archive/6">https://www.swayamprabha.gov.in/index.php/program/archive/6</a>  <a href="https://www.swayamprabha.gov.in/index.php/program/archive/26">https://www.swayamprabha.gov.in/index.php/program/archive/26</a>
<b>7</b>	CEC-UGC You Tube Channel	<a href="https://www.youtube.com/user/cecedusat">https://www.youtube.com/user/cecedusat</a>
<b>8</b>	National Digital Library of India (NDLI)	<a href="https://ndl.iitkgp.ac.in/">https://ndl.iitkgp.ac.in/</a>
<b>9</b>	Shodhganga	<a href="https://shodhganga.inflibnet.ac.in/">https://shodhganga.inflibnet.ac.in/</a>
<b>10</b>	Directory of Open Access Books	<a href="https://doabooks.org/">https://doabooks.org/</a>
<b>11</b>	BCIT Open Educational Resources	<a href="https://open.bcit.ca/oeer/islandora/object/oeer%3Aroot">https://open.bcit.ca/oeer/islandora/object/oeer%3Aroot</a>
<b>12</b>	CCCOER: OER By Subject	<a href="http://www.ltconline.net/green1/oeer/oeerlistfromlistserve.htm">http://www.ltconline.net/green1/oeer/oeerlistfromlistserve.htm</a>
<b>13</b>	cIRcle UBC	<a href="https://circle.ubc.ca/about/">https://circle.ubc.ca/about/</a>
<b>14</b>	Commonwealth of Learning -Oasis OER	<a href="http://oasis.col.org/handle/11599/2402">http://oasis.col.org/handle/11599/2402</a>
<b>15</b>	CTE Online	<a href="https://www.cteonline.org/">https://www.cteonline.org/</a>
<b>16</b>	e-Campus Ontario Open Library	<a href="https://openlibrary.ecampusontario.ca/">https://openlibrary.ecampusontario.ca/</a>
<b>17</b>	Galileo Open Learning Material	<a href="https://oeer.galileo.usg.edu/">https://oeer.galileo.usg.edu/</a>
<b>18</b>	GoOpen VA	<a href="https://goopenva.org/">https://goopenva.org/</a>
<b>19</b>	Learning Activities: Remix, Reuse and Reshare	<a href="https://learningactivities.trubox.ca/">https://learningactivities.trubox.ca/</a>
<b>20</b>	Mason OER Metafinder	<a href="https://mason.deepwebaccess.com/mason_MasonLibrariesOpenEducationResources_5f4/desktop/en/search.html">https://mason.deepwebaccess.com/mason_MasonLibrariesOpenEducationResources_5f4/desktop/en/search.html</a>
<b>21</b>	Merlot II	<a href="https://www.merlot.org/merlot/index.htm">https://www.merlot.org/merlot/index.htm</a>
<b>22</b>	Maryland Open Source Textbook (MOST)	<a href="https://most.oercommons.org/">https://most.oercommons.org/</a>



	Commons)	
<b>23</b>	National Science Digital Library	<a href="https://nsdl.oercommons.org/">https://nsdl.oercommons.org/</a>
<b>24</b>	NCLOR: Open Educational Resource	<a href="https://explorethelor.org/collections/open-educational-resources/">https://explorethelor.org/collections/open-educational-resources/</a>
<b>25</b>	OASIS	<a href="https://oasis.geneseo.edu/">https://oasis.geneseo.edu/</a>
<b>26</b>	OER Commons	<a href="https://www.oercommons.org/">https://www.oercommons.org/</a>
<b>27</b>	Ohio Link	<a href="https://ohiolink.oercommons.org/">https://ohiolink.oercommons.org/</a>
<b>28</b>	Open Knowledge Repository	<a href="https://openknowledge.worldbank.org/">https://openknowledge.worldbank.org/</a>
<b>29</b>	Open Research Library	<a href="https://openresearchlibrary.org/">https://openresearchlibrary.org/</a>
<b>30</b>	Open Syllabus Explorer	<a href="http://explorer.opensyllabusproject.org/">http://explorer.opensyllabusproject.org/</a>
<b>31</b>	SOL*R	<a href="https://solr.bccampus.ca/wp/">https://solr.bccampus.ca/wp/</a>
<b>32</b>	Skills Commons	<a href="https://www.skillscommons.org/">https://www.skillscommons.org/</a>
<b>33</b>	Sun West Resource Bank	<a href="https://resourcebank.ca/">https://resourcebank.ca/</a>
<b>34</b>	UBC Open Case Studies	<a href="http://cases.open.ubc.ca/case-studies/">http://cases.open.ubc.ca/case-studies/</a>
<b>35</b>	Open Stax College	<a href="https://openstaxcollege.org/books">https://openstaxcollege.org/books</a>
<b>36</b>	College Open Textbook	<a href="http://www.collegeopentextbooks.org/">http://www.collegeopentextbooks.org/</a>
<b>37</b>	Open Textbook Library	<a href="http://open.umn.edu/opentextbooks/">http://open.umn.edu/opentextbooks/</a>
<b>38</b>	BC Open ED	<a href="http://open.bccampus.ca/find-open-textbooks/">http://open.bccampus.ca/find-open-textbooks/</a>
<b>39</b>	Global Textbook Project	<a href="http://globaltext.terry.uga.edu/books">http://globaltext.terry.uga.edu/books</a>
<b>40</b>	Wikibooks	<a href="http://www.wikibooks.org/">http://www.wikibooks.org/</a>
<b>41</b>	Project Gutenberg	<a href="http://www.gutenberg.org/">http://www.gutenberg.org/</a>
<b>42</b>	Google Books	<a href="http://books.google.com/">http://books.google.com/</a>
<b>43</b>	American Institute of Mathematics	<a href="http://aimath.org/textbooks/approved-textbooks/">http://aimath.org/textbooks/approved-textbooks/</a>
<b>44</b>	FreeBookDoctorss	<a href="http://www.freebooks4doctors.com/">http://www.freebooks4doctors.com/</a>
<b>45</b>	Lyryx Open Textbooks	<a href="https://lyryx.com/products/how-it-works/open-textbooks/">https://lyryx.com/products/how-it-works/open-textbooks/</a>
<b>46</b>	Bloomsbury Academic	<a href="http://www.bloomsbury.com/us/academic/online-resources-and-ebooks/bloomsbury-open-content/">http://www.bloomsbury.com/us/academic/online-resources-and-ebooks/bloomsbury-open-content/</a>

**‘Thank You’**