

**B.Com. 1st Year**

**COURSE- BC1.1**

# **FINANCIAL ACCOUNTING**

**UNIT: 1-20**

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# **UNIT-1**

## **THEORETICAL FRAMEWORK**

### **STRUCTURE:**

1.1 Introduction

1.2 Learning Objectives

1.3 Development, Definition and Functions Of Accounting

Self-Check Exercise-1

1.4 Bookkeeping, Nature, Users and Other Disciplines of Accounting

Self - Check Exercise-2

1.5 Role Of Accountants, Branches, Limitations, Difference Between Management  
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Self Check Exercise-3

1.6 Objectives, Outsourcing Of Accounting Function, Disadvantages Of Outsourcing,  
Disadvantages Of Outsourcing, Accounting As An Information System, Qualitative  
Characteristics Of Accounting Information System

Self Check Exercise-4

1.7 Summary

1.8 Glossary

1.9 Answers to Self-Check Exercises

1.10 Suggested Readings

1.11 Terminal Questions

### **1.1 INTRODUCTION:**

Accounting has rightly been termed as the language of the business. The basic function of the language is to serve as a means of communication. Accounting also serves this function. It communicates the result of business operations to various parties who have some stake in the business such as the proprietor, creditors, investors, Government and other agencies. Though accounting is generally associated with business but it is not only business which makes use of accounting, but persons like housewives, Government and other agencies also make use of

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**COURSE- BC1.2**

# **BUSINESS ORGANISATION AND MANGEMENT**

**UNIT: 1-20**

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# UNIT-1

## MANUFACTURING AND SERVICES SECTORS

### Structure:

#### 1.1 Introduction

#### 1.2 Learning Objectives

#### 1.3 Manufacturing Sector

##### 1.3.1 Types of Manufacturing Industries

##### 1.3.2 Role of Manufacturing Sector in Indian Economy

##### Self-Check Exercise-1

#### 1.4 Service Sector-A Brief

##### 1.4.1 Important characteristics of Services

##### 1.4.2 Components of Indian Service Sector: Economic and Social

##### 1.4.3 Role of Service Sector in Indian Economy

##### Self-Check Exercise-2

#### 1.5 Reasons behind Service Sector Growth in India & Small and Medium Enterprises

##### 1.5.1 Role of Small and Medium Enterprises in Indian Economy

##### 1.5.2 Globalization and Liberalization

##### 1.5.3 Characteristics of Globalization and Liberalization

##### Self-Check Exercise-3

#### 1.6 Summary

#### 1.7 Glossary

#### 1.8 Answer to Self-Check Exercises

#### 1.9 Suggested Readings

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**COURSE- BC1.3**

# **BUSINESS LAW**

**UNIT: 1-20**

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# UNIT I

## Indian Contract Act 1872

### Structure

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Indian Contract Act 1872: Fundamental Principles, Need, Areas and Features  
Self-Check Exercise-1
- 1.4 Indian Contract Act 1872: Objectives, Types and **Amendments**  
Self-Check Exercise-2
- 1.5 Summary
- 1.6 Glossary
- 1.7 Answers to Self-Check Exercises
- 1.8 Suggested Readings
- 1.9 Term-End Questions

### 1.1 Introduction

The Indian Contract Act of 1872 is a pivotal piece of legislation that establishes the framework for contract law in India. Enacted during the British colonial period, it lays down the principles governing contracts and agreements, ensuring legal clarity and enforceability in transactions. The Act defines a contract as an agreement enforceable by law, comprising of an offer, acceptance, and consideration. For a contract to be valid, several essential elements must be present: lawful offer and acceptance, intention to create legal relations, lawful consideration, parties' capacity to contract, free consent, and a lawful object. A lawful offer and acceptance form the bedrock of any contract, where one party proposes and the other accepts the terms. Both parties must intend to enter into a legally binding agreement, reflecting a serious commitment to fulfil their promises. Lawful consideration, which refers to something of value exchanged between the parties, is crucial for validating the contract. Additionally, parties entering the contract must be competent, meaning they should be of legal age, of sound mind, and not disqualified by any law. Free consent is another vital component, indicating that the agreement should be made without coercion, undue influence, fraud, misrepresentation, or mistake. The purpose and object of the contract must be lawful, adhering to the legal framework.

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**COURSE- BC1.4**

# **BUSINESS STATISTICS AND MATHEMATICS**

**UNIT: 1-20**

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## **UNIT– 1**

### **MEANING AND NEED OF STATISTICAL ANALYSIS**

#### **Structure**

- 1.1 Introduction
- 1.2 Learning objectives
- 1.3 Definition of statistics
  - 1.3.1 Function of Statistics
  - 1.3.2 Importance of Statistics
  - 1.3.3 Limitations of statistics
  - 1.3.4 Kinds of Statistics
  - 1.3.5 Descriptive and inferential statistics
  - 1.3.6 Types of variables
- Self -check exercises
- 1.4 Summary
- 1.5 Glossary
- 1.6 Answers to Self -Check Exercises
- 1.7 Suggested Readings
- 1.8 Terminal Questions

#### **1.1 Introduction:**

The term “statistics” is used in two senses: first, in the plural sense, meaning a collection of numerical facts or estimates- the figures themselves. In this sense, the public usually thinks of statistics, e.g. figures relating to population, profits of different units in an industry, etc. Secondly, as a singular noun, the term statistics denotes the various methods adopted for collecting, analysing and interpreting the facts numerically represented. In a singular sense, statistics is better described as a statistical method. In our study of the subject, we shall be more concerned with the second meaning of the word statistics.

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**COURSE- BC2.1**

# **COMPANY LAW**

**UNIT: 1-20**

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# **UNIT-1**

## **CORPORATE LEGAL FRAMEWORK: CONCEPTUAL UNDERSTANDING (Part-1)**

### **STRUCTURE**

- 1.1 INTRODUCTION
- 1.2 LEARNING OBJECTIVES
- 1.3 THE CONCEPT OF LEGAL FRAMEWORK AND DIFFERENT FORMS OF ORGANIZATION
  - 1.3.1 MEANING OF A COMPANY
  - 1.3.2 ORIGIN AND PRESENT STATE OF THE CORPORATE LEGAL FRAMEWORK
  - 1.3.3 OBJECTIVES OF EXPERT COMMITTEE ON CORPORATE LEGAL FRAMEWORK
  - 1.3.4 OUTCOME OF FORMING EXPERT COMMITTEE
  - 1.3.5 CHARACTERISTICS OF A COMPANY
- SELF CHECK EXERCISE
- 1.4 SUMMARY
- 1.5 GLOSSARY
- 1.6 ANSWERS TO SELF-CHECK EXERCISE
- 1.7 SUGGESTED READINGS
- 1.8 TERMINAL QUESTIONS

### **1.1 INTRODUCTION**

Company law in India refers to the legal framework that governs the formation, operation, and regulation of companies registered in India. The primary legislation regulating companies in India is the Companies Act, which was first enacted in 1956 and has since undergone several amendments to adapt to changing business environments and international best practices. The latest major overhaul of company law in India came with the Companies Act, 2013, which replaced the erstwhile Companies Act, 1956.

### **1.2 LEARNING OBJECTIVES**

After studying this lesson, you should be able to:

- Understand the meaning of a company

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**COURSE- BC2.2**

# **INCOME TAX LAW AND PRACTICES**

**UNIT: 1-20**

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# **UNIT- 1**

## **INTRODUCTION: INCOME TAX SLABS**

### **Structure**

1.1 Introduction

1.2 Learning Objectives

1.3 Personal Income Tax Rates, Health And Education Cess, Standard Deduction And Change In The Corporate Taxation, Normal Tax Rates Applicable To An Individual, Normal Tax Rates Applicable To Every Aop/Boi/Artificial Juridical Person

Self Check Exercise-1

1.4 Normal Tax Rates Applicable To A Firm, Normal Tax Rates Applicable To A Domestic Company, Normal Tax Rates Applicable To A Foreign Company, Normal Tax Rates Applicable To A Cooperative Societies, Normal Tax Rates Applicable To Local Authorities

Self Check Exercise-2

1.5 Summary

1.6 Glossary

1.7 Answers To Self Check Exercises

1.8 Suggested Readings

1.9 Terminal Questions

### **1.1 INTRODUCTION**

Budget 2023-24 has proposed changes in the income tax slabs and rates for FY 2023-24. However, cess has been increased to 4 per cent from 3 percent across the board for taxpayers from the 2021. Under this tax structure, income is categorized into different groups and the criteria for grouping are the amount of income. Each such group is known as Tax Slab. Tax is charged at different rates on the range of income falling under different tax slabs. On 1st Feb 2023, Finance Minister of India presented the Union Budget 2023-24 in the Parliament.

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**COURSE- BC2.3**

# **COMPUTER APPLICATIONS IN BUSINESS**

**UNIT: 1-14**

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### Word Processor-I

#### Structure

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Features of Word Processor

Self-check Exercise-1

- 1.4 Uses of Word Processor

Self-check Exercise-2

- 1.5 Microsoft Word 2007

Self-check Exercise-3

- 1.6 *Launching Word 2007*

Self-check Exercise-4

- 1.7 Summary
- 1.8 Glossary
- 1.9 Answers to self-check Exercises
- 1.10 Suggested Readings
- 1.11 Terminal Questions

#### 1.1 Introduction to Word Processor

A word processor can be defined as a computer program that provides for the manipulation of text and can be used for writing documents, inserting, changing words or paragraphs and printing documents.

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**COURSE- BC2.4**

# **CORPORATE ACCOUNTING**

**UNIT: 1-20**

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# UNIT-1

## INTRODUCTION TO THE COMPANY AND SHARE CAPITAL

### Structure

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Features Of A Company
  - 1.3.1 Kinds Of Companies
  - 1.3.2 Types Of Shares
  - 1.3.3 Issue Of Shares
  - 1.3.4 Minimum Subscription
- Self-Check Exercise
- 1.4 Summary
- 1.5 Glossary
- 1.6 Answers To Self-Check Exercise
- 1.7 Suggested Readings
- 1.8 Terminal Questions

### 1.1 Introduction

The third step in the evolution of organizational forms is the business form. The majority of the shareholders, who are the true owners of the business, give it money. However, it is neither feasible nor deemed ideal for all of them to be involved in the administration of the business. As a result, they choose a board of trustees to act as their agent in running the business. In actuality, the 2013 Companies Act's rules control every aspect of the company's operations. A company is defined as a business that has been established or registered under the 2013 Companies Act or any of the previous Companies Acts. According to Chief Justice Marshal, "a company is a person, artificial, invisible, intangible and existing only in the eyes of law. Being a mere creation of law, it possesses only those properties which the charter of its creation confers upon it, either expressly or as incidental to its very existence".



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**COURSE- BC2.5**

# **COST ACCOUNTING**

**UNIT: 1-20**

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# UNIT-1

## **COST ACCOUNTING-AN INTRODUCTION**

### STRUCTURE:

1.1 Introduction

1.2 Learning Objectives

1.3 Evolution Of Cost Accounting

1.3.1 Meaning Of Costing, Cost Accounting And Cost Accountancy

1.3.2 Scope Of Cost Accounting

1.3.3 Objectives Of Cost Accounting

1.3.4 Nature Of Cost Accounting

1.3.5 Importance Of Cost Accounting

1.3.6 Advantages Of Cost Accounting

Self-Check Exercise-1

1.4 Limitations Of Cost Accounting System

1.4.1 Cost Accounting Vs. Financial Accounting

1.4.2 Limitations Of Financial Accounting/Need Of Cost Accounting

1.4.3 Cost Accounting And Management Accounting

1.4.4 Principles Of Cost Accounting

1.4.5 Installation Of Costing System

1.4.6 Essential Of A Good Costing System

1.4.7 Methods Of Costing

1.4.8 Techniques Of Costing

Self-Check Exercise-2

1.5 Summary

1.6 Glossary

1.7 Answers To Self-Check Exercises

1.8 Suggested Readings

1.9 Terminal Questions

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**COURSE- BC2.6**

# **E-COMMERCE**

**UNIT: 1-15**

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# **UNIT-1**

## **INTRODUCTION TO E-COMMERCE**

### **STRUCTURE**

- 1.1 INTRODUCTION
- 1.2 LEARNING OBJECTIVES
- 1.3 ELECTRONIC COMMERCE
  - SELF-CHECK EXERCISE-1
- 1.4 TYPES OF E-COMMERCE
  - SELF-CHECK EXERCISE-2
- 1.5 FEATURES OF E COMMERCE
  - SELF-CHECK EXERCISE-3
- 1.6 ADVANTAGES OF E COMMERCE
  - SELF-CHECK EXERCISE-4
- 1.7 BENEFITS OF E-COMMERCE
  - SELF-CHECK EXERCISE-5
- 1.8 DISADVANTAGES OF E-COMMERCE
  - 1.8.1 FUTURE SCOPE AND GROWTH
  - SELF-CHECK EXERCISE-6
- 1.9 SUMMARY
- 1.10 GLOSSARY
- 1.11 ANSWERS TO SELF-CHECK EXERCISE
- 1.12 SUGGESTED READINGS
- 1.13 TERMINAL QUESTIONS

### **1.1 INTRODUCTION**

Virtual buying and selling of goods is E-commerce. Placing orders for items with the use of computers and later making payments using computers is related to E-commerce. E-commerce is conducting business online. Selling goods and / or buying goods electronically using software programs. Web sites exist that run the main functions of an

## मध्यकालीन काव्य

पाठ - 1 से 21

संशोधित : डॉ. मंगत राम

अन्तर्राष्ट्रीय दूरवर्ती शिक्षा एवं मुक्त-अध्ययन केन्द्र  
हिमाचल प्रदेश विश्वविद्यालय, ज्ञान पथ  
समरहिल शिमला -171005

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**पाठ-1**  
**कबीरदास का व्यक्तित्व एवं कृतित्व**

**संरचना**

- 1.1 भूमिका
- 1.2 उद्देश्य
- 1.3 कबीरदास का जीवन एवं साहित्यिक परिचय  
स्वयं आकलन के प्रश्न-1
- 1.4 हिंदी साहित्य में कबीरदास का स्थान  
स्वयं आकलन के प्रश्न-2
- 1.5 सारांश
- 1.6 कठिन शब्दावली
- 1.7 स्वयं आकलन प्रश्नों के उत्तर
- 1.8 संदर्भित पुस्तकें
- 1.9 सात्रिक प्रश्न

एम.ए. हिन्दी  
प्रथम सत्र

प्रश्न पत्र-2  
कोर्स कोड : MNIN-102

## हिन्दी साहित्य का इतिहास ( आदि भक्ति एवं रीतिकाल )

इकाई 1 से 20

संशोधित : डॉ. ऊषा रानी

अन्तर्राष्ट्रीय दूरवर्ती शिक्षा एवं मुक्त-अध्ययन केन्द्र  
हिमाचल प्रदेश विश्वविद्यालय, ज्ञान पथ  
समरहिल शिमला -171005

## विषय सूची

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02.	इतिहास लेखन की परंपरा	
03.	हिन्दी साहित्य : आदिकाल	
04.	आदिकाल का ऐतिहासिक परिदृश्य	
05.	आदिकालीन प्रवृत्तियाँ, काव्य धाराएं तथा रचनाकार	
06.	भक्ति साहित्य : ऐतिहासिक पृष्ठभूमि	
07.	प्रमुख निर्गुण संत कवि और उनका अवदान	
08.	सूफी काव्य का विकास व प्रमुख सूफी कवि	
09.	रामकाव्य	
10.	कृष्णकाव्य	
11.	रामकृष्ण काव्येतर, काव्य	
12.	भक्तिकाल काव्य व प्रमुख कवि और उनका रचनागत वैशिष्ट्य	
13.	रीतिकाव्य	
14.	रीतिकाव्य परंपरा	
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19.	रीतिमुक्त काव्यधारा	
20.	रीतिकाल : रचनाकार तथा गद्य साहित्य	

## इकाई-1

### इतिहास दर्शन और साहित्येतिहास

#### संरचना

- 1.1 भूमिका
- 1.2 उद्देश्य
- 1.3 इतिहास दर्शन और साहित्येतिहास
  - 1.3.1 हिन्दी साहित्येतिहास लेखन की परंपरा
- स्वयं आकलन प्रश्न
- 1.4 सारांश
- 1.5 कठिन शब्दावली
- 1.6 स्वयं आकलन प्रश्नों के उत्तर
- 1.7 संदर्भित पुस्तकें
- 1.8 सात्रिक प्रश्न

# हिन्दी नाटक एवं उपन्यास

पाठ 1 से 22

संशोधित : डॉ. ऊषा रानी

अन्तर्राष्ट्रीय दूरवर्ती शिक्षा एवं मुक्त-अध्ययन केन्द्र  
हिमाचल प्रदेश विश्वविद्यालय, ज्ञान पथ  
समरहिल शिमला -171005

## विषय सूची

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- 1.1 भूमिका
- 1.2 उद्देश्य
- 1.3 हिन्दी नाटक का उद्भव एवं विकास
  - 1.3.1 भारतेन्दु युगीन हिंदी नाटक
  - 1.3.2 प्रसाद युगीन हिंदी नाटक
  - 1.3.3 प्रसादोत्तर हिंदी नाटक
- स्वयं आकलन प्रश्न
- 1.4 सारांश
- 1.5 कठिन शब्दावली
- 1.6 स्वयं आकलन प्रश्नों के उत्तर
- 1.7 संदर्भित पुस्तकें
- 1.8 सात्रिक प्रश्न

एम.ए. प्रथम वर्ष  
हिन्दी

कोर्स कोड : MNIN-104

## भाषा विज्ञान

पाठ 1 से 16

संशोधित: डॉ. मंगत राम

अन्तर्राष्ट्रीय दूरवर्ती शिक्षा एवं मुक्त-अध्ययन केन्द्र  
हिमाचल प्रदेश विश्वविद्यालय, ज्ञान पथ  
समरहिल शिमला -171005



## अनुक्रमणिका

क्र.सं.	विषय	पृष्ठ संख्या
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2.	भाषा विज्ञान: स्वरूप और प्रकार	
3.	स्वन प्रक्रिया : स्वरूप	
4.	स्वन का वर्गीकरण	
5.	स्वनिम विज्ञान : स्वरूप	
6.	रूप विज्ञान का स्वरूप	
7.	व्याकरण का स्वरूप	
8.	वाक्य का स्वरूप	
9.	अर्थ विज्ञान का स्वरूप	
10.	अर्थ परिवर्तन की दिशाएं	
11.	अर्थ परिवर्तन के कारण	
12.	भाषा विज्ञान की उपयोगिता	
13.	वाक्य विश्लेषण	
14.	अन्य शब्द	
15.	लिंग	
16.	वचन और कारक	

## इकाई-1

### भाषा

#### संरचना

- 1.1 भूमिका
- 1.2 उद्देश्य
- 1.3 भाषा की परिभाषा और अभिलक्षण
  - 1.3.1 भाषा से तात्पर्य
  - 1.3.2 भाषा का अभिलक्षण
  - 1.3.3 भाषा और वाक्
  - 1.3.4 भाषा और वाक् में अन्तर
- स्वयं आकलन के प्रश्न
- 1.4 सारांश
- 1.5 कठिन शब्दावली
- 1.6 स्वयं आकलन प्रश्नों के उत्तर
- 1.7 संदर्भित पुस्तकें
- 1.8 सात्रिक प्रश्न

एम.ए. हिन्दी (द्वितीय सत्र)

Course Code : MHIN-201

पाठ्यक्रम-5

# भक्ति एवं रीति काव्य

पाठ 1 से 21

संशोधित - डॉ. मंगत राम



अन्तर्राष्ट्रीय दूरवर्ती शिक्षा एवं मुक्त-अध्ययन केन्द्र

हिमाचल प्रदेश विश्वविद्यालय, ज्ञान पथ

समरहिल शिमला -171005

## अनुक्रमणिका

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## मीरा का व्यक्तित्व एवं कृतित्व

- 1 भूमिका
- 2 उद्देश्य
- 3 मीराबाई का जीवन परिचय
- 4 मीराबाई का साहित्यिक परिचय
- 5 मीराबाई की साहित्यिक विशेषताएं
- 6 मीराबाई का कलापक्ष
- 7 सारांश
- 8 कठिन शब्दावली
- 9 स्वयं आकलन प्रश्न
- 10 स्वयं आकलन प्रश्नों के उत्तर
- 11 सन्दर्भित पुस्तक
- 12 सात्रिक प्रश्न

# हिन्दी साहित्य का इतिहास (आधुनिक काल)

इकाई 1 से 23

लेखक: ऊषा रानी

दूरस्थ एवं ऑनलाइन शिक्षा केंद्र हिमाचल प्रदेश  
विश्वविद्यालय, ज्ञान पथ समरहिल, शिमला-05

## विषयानुक्रम

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12.	प्रगतिवाद के प्रमुख कवि	82
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## इकाई - 1

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संरचना

- 1.1 भूमिका
- 1.2 उद्देश्य
- 1.3 आधुनिककालीन पृष्ठभूमि एवं नवजागरण
  - आधुनिकता
  - आधुनिकता का आरंभ
  - हिन्दी साहित्य में आधुनिकता का आरम्भस्वयं आकलन प्रश्न - 1
- 1.4 आधुनिककालीन परिस्थितियाँ और नवजागरण
  - राजनीतिक परिस्थितियाँ
  - सामाजिक परिस्थितियाँ
  - धार्मिक परिस्थितियाँ
  - आर्थिक परिस्थितियाँ
  - सांस्कृतिक परिस्थितियाँ
  - साहित्य पर प्रभाव
  - नवजागरणकालीन साहित्य की विशेषताएँस्वयं आकलन प्रश्न - 2
- 1.5 सारांश
- 1.6 कठिन शब्दावली
- 1.7 स्वयं आकलन प्रश्नों के उत्तर
- 1.8 संदर्भित पुस्तकें
- 1.9 सात्रिक प्रश्न

#### 1.1 भूमिका

पिछली कक्षाओं में हम हिन्दी साहित्य के इतिहास के अन्तर्गत आदिकाल भक्तिकाल और रीतिकाल की पृष्ठभूमि एवं प्रवृत्तियों के बारे में विस्तारपूर्वक पढ़ चुके हैं। प्रस्तुत इकाई में हम आधुनिककालीन पृष्ठभूमि एवं नवजागरण, हिन्दी साहित्य में आधुनिकता का आरंभ और आधुनिक कालीन परिस्थितियाँ और नवजागरण का विस्तारपूर्वक अध्ययन करेंगे।

#### 1.2 उद्देश्य

इकाई एक का अध्ययन करने के पश्चात हम यह जानने में सक्षम होंगे कि -

1. आधुनिककाल की पृष्ठभूमि क्या है?
2. नवजागरण क्या है?
3. आधुनिकता का आरम्भ कब से माना जाता है?
4. हिन्दी साहित्य में आधुनिकता का आरंभ कब हुआ?
5. आधुनिककालीन परिस्थितियाँ क्या हैं?



## आधुनिक गद्य साहित्य

इकाई 1 से 20

लेखक: ऊषा रानी

दूरस्थ एवं ऑनलाइन शिक्षा केंद्र हिमाचल प्रदेश  
विश्वविद्यालय, ज्ञान पथ समरहिल, शिमला-05

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- 1.2 उद्देश्य
- 1.3 हिन्दी निबंध का आरम्भ और विकास
  - 1.3.1 भारतेन्दु युग
  - 1.3.2 द्विवेदी युग
  - 1.3.3 शुक्ल युग
  - 1.3.4 शुक्लोत्तर युग
- स्वयं आकलन प्रश्न
- 1.4 सारांश
- 1.5 कठिन शब्दावली
- 1.6 स्वयं आकलन प्रश्नों के उत्तर
- 1.7 संदर्भित पुस्तकें
- 1.8 सात्रिक प्रश्न

#### 1.1 भूमिका

स्नातक स्तरीय कक्षाओं में हमने हिन्दी गद्य साहित्य के अन्तर्गत कुछ निबंधकारों व उनके निबंधों की संक्षिप्त जानकारी प्राप्त की। स्नातकोत्तर कक्षाओं में हम विविध निबंधों के बारे में विस्तृत जानकारी प्राप्त करेंगे। इकाई एक में हम हिन्दी निबंध के आरंभ और विकास का अध्ययन करेंगे। इसके अन्तर्गत हम भारतेन्दु युग, द्विवेदी युग, शुक्ल युग और शुक्लोत्तर का विस्तृत अध्ययन करेंगे।

#### 1.2 उद्देश्य

इकाई एक का अध्ययन करने के पश्चात् हम यह जानने में सक्षम होंगे कि –

1. हिन्दी निबंध का आरंभ कब से हुआ?
2. हिन्दी निबंध का विकास कितने चरणों में हुआ?
3. भारतेन्दु युग के प्रमुख निबंधकार कौन-कौन से हैं?
4. द्विवेदी युगीन निबंधों की प्रमुख विशेषताएं क्या हैं?
5. शुक्ल की निबंध, कला की विशेषता क्या है ?

#### 1.3 हिन्दी निबंध का आरम्भ और विकास :

प्रिय विद्यार्थियों! हिन्दी निबंध के विकास – इतिहास को जानने के लिए हमें संक्षेप में हिन्दी गद्य इतिहास को देखना जरूरी होगा। साहित्येतिहासकारों के मतानुसार – हिन्दी भाषा तथा साहित्य का इतिहास पिछले एक हजार वर्ष का इतिहास है जिसमें शौरसेनी, ब्रजभाषा, अवधी, राजस्थानी, प्राचीन हिन्दी आदि का पद्यमय साहित्य बहुत बड़ी मात्रा में मिलता है परन्तु साहित्य के कुछ फुटकर उदाहरण चुनकर गद्य के उद्भव के बारे में इसका उदयकाल चौदहवीं शताब्दी से ही ठहरता है। मुख्यतः इस काल में साहित्य की मौखिक परम्परा रही और

एम.ए. हिन्दी (द्वितीय सत्र)

Course Code : MHIN-204

पाठ्यक्रम-8

# हिन्दी भाषा एवं देवनागरी लिपि

पाठ 1 से 20

संशोधित - डॉ. मंगत राम



अन्तर्राष्ट्रीय दूरवर्ती शिक्षा एवं मुक्त-अध्ययन केन्द्र

हिमाचल प्रदेश विश्वविद्यालय, ज्ञान पथ

समरहिल शिमला - 171005

## हिन्दी भाषा एवं देवनागरी लिपि

पाठ्यक्रम 8

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- 1.4 भारोपीय परिवार
- 1.5 सारांश
- 1.6 शब्दार्थ
- 1.7 स्वयं आकलन के प्रश्न
- 1.8 स्वयं आकलन प्रश्नों के उत्तर
- 1.9 सात्रिक प्रश्न
- 1.10 संदर्भित पुस्तकें



## मीडिया लेखन एवं हिन्दी पत्रकारिता ( जेनरिक-1 )

इकाई 1 से 22

लेखक: डॉ. ऊषा रानी

दूरस्थ एवं ऑनलाइन शिक्षा केंद्र हिमाचल प्रदेश  
विश्वविद्यालय, ज्ञान पथ समरहिल, शिमला-05

## अनुक्रमणिका

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## इकाई - 1

### पत्रकारिता का अर्थ, परिभाषा एवं स्वरूप

#### संरचना

- 1.1 भूमिका
- 1.2 उद्देश्य
- 1.3 हिन्दी पत्रकारिता
  - 1.3.1 पत्रकारिता का अर्थ
  - 1.3.2 पत्रकारिता की परिभाषा
  - 1.3.3 पत्रकारिता का स्वरूप
  - 1.3.4 उद्भव एवं विकास
- स्वयं आकलन प्रश्न
- 1.4 सारांश
- 1.5 कठिन शब्दावली
- 1.6 स्वयं आकलन प्रश्नों के उत्तर
- 1.7 संदर्भित पुस्तकें
- 1.8 सात्रिक प्रश्न

#### 1.1 भूमिका

स्नातकोत्तर कक्षाओं में हम हिन्दी पत्रकारिता एवं मीडिया लेखन के बारे में विस्तृत जानकारी प्राप्त करेंगे। हिन्दी पत्रकारिता एवं मीडिया लेखन के अन्तर्गत इकाई एक में हम पत्रकारिता का अर्थ, परिभाषा, स्वरूप तथा उद्भव एवं विकास का गहन अध्ययन करेंगे।

#### 1.2 उद्देश्य

इकाई एक का अध्ययन करने के पश्चात् हम यह जानने में सक्षम होंगे कि -

- 1. पत्रकारिता का अर्थ क्या है?
- 2. पत्रकारिता की परिभाषा क्या है?
- 3. पत्रकारिता का स्वरूप क्या है?
- 4. पत्रकारिता का उद्भव एवं विकास कैसे हुआ?

#### 1.3 हिन्दी पत्रकारिता

भारत में पत्रकारिता का उदय बहुत सामान्य रूप में हुआ। नारद मुनि को पत्रकारों का पूर्वज माना जाता है। महर्षि नारद अपने समय में विश्व के सभी स्थानों का भ्रमण करके समाचार संचय और प्रचार-प्रसार का कार्य करते थे, जिससे संबंधित व्यक्ति तदनुसार अपना कार्य सम्पादक कर सके। नारद के कार्य में जनहित की भावना ही रहती थी। वास्तविक पत्रकारिता में उस बात को अभिव्यक्ति मिलनी चाहिए, जिसे जनता सोचती है। इसी कारण अभिव्यक्ति की स्वतंत्रता जनता का मूल अधिकार माना गया है। प्रेस वास्तव में ही जन-विचारधारा का प्रतिनिधित्व करता है। इसी संदर्भ में राष्ट्रपिता महात्मा गाँधी ने कहा था, "समाचार-पत्र का एक उद्देश्य जनता की इच्छाओं-विचारों को समझना और उन्हें व्यक्त करना है, दूसरा उद्देश्य जनता में वांछनीय भावनाओं को जाग्रत करना और तीसरा उद्देश्य सार्वजनिक दोषों को निर्भयतापूर्वक प्रकट करना है।"

**M.Com. 1<sup>st</sup> SEMESTER**

**COURSE- MC 101**

# **MANAGEMENT THEORIES AND PRACTICES**

**DSC**

**UNIT 1-14**

**By: Dr. Ashok Kumar Bansal**

**Miss Bharti**



**Centre for Distance and Online Education (CDOE)**

**Himachal Pradesh University**

**Gyan Path, Summer Hill, Shimla - 171005**

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# Block-1

## Introduction To Management

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- 1.2 Learning Objectives
- 1.3 Definition of Management
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  - 1.3.2 Pioneer of Management Thinkers
- Self-Check Exercise
- 1.4 Summary
- 1.5 Glossary
- 1.6 Answer to Self-Check Exercise
- 1.7 Suggestive Readings
- 1.8 Terminal Questions

### **1.1 INTRODUCTION**

Management as a discipline, as we understand and practice today, is barely hundred years old. Considering that documented history is a few thousand years old, the so-called scientific management is still in its infancy. Obviously, our ancestors practiced some form of management and achievements testify their success. Any traveler to countries which have had ancient civilizations, such as India, China or Greece, will marvel at how human beings scaled great heights of success in politics, science, commerce, religion, etc. only to fall later and then start all over again. The very concept of management is understood and practiced differently in different countries. From that perspective, contemporary management concepts are just another wave of thought in the vast ocean of human history and are bound to change with the passage of time and culture.

**M.Com. I<sup>st</sup> SEMESTER**

**COURSE- MC 102**

# **BUSINESS ENVIRONMENT**

**DSC**

**UNIT 1-17**

**By: Prof. Vijay Kumar Kaushal**

**Mr. Amit Kumar**



**Centre for Distance and Online Education (CDOE)**

**Himachal Pradesh University**

**Gyan Path, Summer Hill, Shimla - 171005**

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**BUSINESS AND ITS ENVIRONMENT**

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1.3 ENVIRONMENTAL FACTORS

1.4 THE PROCESS OF ENVIRONMENTAL SCANNING

SELF CHECK EXERCISE-1

1.5 FACTORS FOR ENVIRONMENTAL SCANNING

1.5.1 APPROACHES AND THE ENVIRONMENTAL SCANNING

1.5.2 ENVIRONMENTAL APPRAISAL

1.5.3 STRUCTURING OF ENVIRONMENTAL APPRAISAL

SELF CHECK EXERCISE-2

1.6 SUMMARY

1.7 GLOSSARY

1.8 ANSWERS TO SELF CHECK EXERCISES

1.9 SUGGESTED READINGS

1.10 TERMINAL QUESTIONS

1.1 INTRODUCTION

Every business organization has to interact and transact with its environment. Hence, the business environment has a direct relation with the business organization. Obviously then, the effectiveness of interaction of an enterprise with its environment primarily determines the success or failure of a business.

**M.Com. 1<sup>st</sup> SEMESTER**

**COURSE- MC 103**

# **MANAGERIAL ECONOMICS**

**DSC**

**UNIT 1-15**

**By: Dr. Virender Kaushal  
Mr. Rajneesh Kumar**



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**Himachal Pradesh University**

**Gyan Path, Summer Hill, Shimla - 171005**



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## **UNIT 1 MANAGERIAL ECONOMICS**

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- 1.7 SUMMARY
- 1.8 GLOSSARY
- 1.9 ANSWERS TO SELF CHECK EXERCISES
- 1.10 SUGGESTED READINGS
- 1.11 TERMINAL QUESTIONS

### **1.1 INTRODUCTION**

Economics can be defined as a discipline that studies the behaviour patterns of human beings. The main aim of economics is to analyse how individuals, households, organisations, and nations use their scarce resources to achieve maximum profit. Economics is broadly classified into two parts, namely microeconomics and macroeconomics. Microeconomics is a branch of economics that studies the behaviour of individual consumers and organisations in the market. It focuses on the demand and supply, pricing, and output of individual organisations.

**M.Com. I<sup>st</sup> SEMESTER**

**COURSE- MC 104**

# **STATISTICAL ANALYSIS FOR DECISION MAKING**

**DSC**

**UNIT 1-14**

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- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Objects Of Measures of Central Tendency
  - 1.3.1 Essentials Of Good Average
  - 1.3.2 Arithmetic Mean
    - Self-check Exercise-1
- 1.4 Median
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- 1.5 Mode
  - Self-check Exercise-3
- 1.6 Geometric Mean & Harmonic Mean
  - Self-Check Exercise-4
- 1.7 Summary
- 1.8 Glossary
- 1.9 Answers To Self-Check Exercise
- 1.10 Suggested Readings
- 1.11 Terminal Questions

**1.1 Introduction:**

One of the essential objectives of statistical analysis is to find out various numerical measures that explain the inherent characteristics of frequency distributions. The first of such measures is averages. The averages are the measures that condense a huge, unwieldy set of numerical data into single

**M.Com. 1<sup>st</sup> SEMESTER**

**COURSE- MC 105**

# **TAXATION LAWS AND ADMINISTRATION**

**DSC**

Lesson 1-15

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## **BLOCK- 1**

### **INTRODUCTION: INCOME TAX SLABS**

#### **STRUCTURE**

##### **1.1 INTRODUCTION**

##### **1.2 LEARNING OBJECTIVES**

##### **1.3 NO CHANGE IN THE PERSONAL INCOME TAX RATE**

###### **1.3.1 HEALTH AND EDUCATION CESS**

###### **1.3.2 STANDARD DEDUCTION**

###### **1.3.3 CHANGE IN THE CORPORATE TAXATION**

###### **1.3.4 NORMAL TAX RATES APPLICABLE TO AN INDIVIDUAL**

###### **1.3.5 NORMAL TAX RATES APPLICABLE TO EVERY AOP/BOI/ARTIFICIAL JURIDICAL PERSON**

#### **SELF CHECK EXERCISE 1**

##### **1.4 NORMAL TAX RATES APPLICABLE TO A FIRM**

###### **1.4.1 NORMAL TAX RATES APPLICABLE TO A DOMESTIC COMPANY**

###### **1.4.2 NORMAL TAX RATES APPLICABLE TO A FOREIGN COMPANY**

###### **1.4.3 NORMAL TAX RATES APPLICABLE TO A CO-OPERATIVE SOCIETIES**

###### **1.4.4 NORMAL TAX RATES APPLICABLE TO LOCAL AUTHORITIES**

#### **SELF CHECK EXERCISE 2**

##### **1.5 SUMMARY**

##### **1.6 GLOSSARY**

##### **1.7 ANSWERS TO SELF CHECK EXERCISES**

##### **1.8 SUGGESTED READINGS**

##### **1.9 Terminal QUESTIONS**

#### **1.1 INTRODUCTION**

Budget 2021 has proposed no changes in the income tax slabs and rates for FY 2021-22. However, cess has been increased to 4 per cent from 3 percent across the board for taxpayers. Due to the hike in cess, the tax liability for the highest slab (assuming an income of Rs 15 lakh) has increased by Rs 2,625. Under this tax structure, income is categorized into different groups and the criteria for grouping are the amount of



**M.Com. 1<sup>st</sup> SEMESTER**

**COURSE- MC 106**

# **CORPORATE LEGAL FRAMEWORK**

**DSC**

**UNIT 1-16**

**By: Prof. Devinder Sharma**

**Miss Bharti**



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## **BLOCK-1**

### **CORPORATE LEGAL FRAMEWORK: CONCEPTUAL UNDERSTANDING**

#### **STRUCTURE**

##### 1.1 INTRODUCTION

##### 1.2 LEARNING OBJECTIVES

##### 1.3 THE CONCEPT OF LEGAL FRAMEWORK AND DIFFERENT FORMS OF ORGANIZATION

###### 1.3.1 MEANING OF A COMPANY

###### 1.3.2 ORIGIN AND PRESENT STATE OF THE CORPORATE LEGAL FRAMEWORK

###### SELF CHECK EXERCISE-1

##### 1.4 OBJECTIVES OF EXPERT COMMITTEE ON CORPORATE LEGAL FRAMEWORK

###### 1.4.1 OUTCOME OF FORMING EXPERT COMMITTEE

###### 1.4.2 CHARACTERISTICS OF A COMPANY

###### 1.4.3 LIFTING THE CORPORATE VEIL

###### 1.4.4 DIFFERENCES BETWEEN A COMPANY AND A PARTNERSHIP SUMMARY

###### SELF CHECK EXERCISE-2

##### 1.5 GLOSSARY

##### 1.6 ANSWERS TO SELF CHECK EXERCISE

##### 1.7 SUGGESTED READINGS

##### 1.8 TERMINAL QUESTIONS

#### **1.1 INTRODUCTION**

Company law in India refers to the legal framework that governs the formation, operation, and regulation of companies registered in India. The primary legislation regulating companies in India is the Companies Act, which was first enacted in 1956 and has since undergone several amendments to adapt to changing business environments and international best practices.

**M.Com. 2<sup>nd</sup> SEMESTER**

**COURSE- MC 201**

# **CORPORATE FINANCIAL ACCOUNTING**

**DSC**

**UNIT 1-15**

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**Mr. Yash Pal**

**Mr. Amit Kumar**



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## UNIT-1

# INTRODUCTION TO COMPANY AND ISSUE OF SHARE CAPITAL

### Structure

- 1.1 Introduction**
- 1.2 Learning Objectives**
- 1.3 Company and its features**
  - 1.3.1 Kinds of Companies**
  - 1.3.2 Types of Shares**
  - 1.3.3 Issue of Shares**
  - 1.3.4 Minimum Subscription**
  - 1.3.5 Basic Accounting Entries for Issue of Shares**
  - 1.3.6 Issue of Shares for Consideration Other Than Cash**
  - 1.3.7 Issue of Shares for Cash**
  - 1.3.8 Pro-Rata Allotment**
  - 1.3.9 Special Cases**
- Self-Check Exercise**
- 1.4 Summary**
- 1.5 Glossary**
- 1.6 Answers to Self-Check Exercise**
- 1.7 Suggested Readings**
- 1.8 Terminal Questions**

### 1.1 INTRODUCTION

The third step in the evolution of organizational forms is the business form. The majority of the shareholders, who are the true owners of the business, give it money. However, it is neither feasible nor deemed ideal for all of them to be involved in the administration of the business. As a result, they choose a board of trustees to act as their agent in running the business. In actuality, the 2013 Companies Act's rules control every aspect of the company's operations. A company is defined as a business that has been established or registered under the 2013 Companies Act or any of the previous Companies Acts. According to Chief Justice Marshall, "a company is a person, artificial, invisible, intangible and existing only in the eyes of law. Being a mere creation of law, it possesses only those properties which the charter of its creation confers upon it, either expressly or as incidental to its very existence".

**M.Com. 2<sup>nd</sup> SEMESTER**

**COURSE- MC 202**

# **HUMAN RESOURCE MANAGEMENT**

**DSC**

UNIT 1-15

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**Miss Rekha Kumari**



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## **UNIT 1**

### **HUMAN RESOURCE MANAGEMENT: AN INTRODUCTION**

#### **Structure**

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 History of Human Resource Management
  - 1.3.1 Scientific Management Approach
  - 1.3.2 Human Relations Approach
  - 1.3.3 Human Resources ApproachSelf-check Exercise-1
- 1.4 Nature, Scope, Need, Objectives, Importance & Limitations of Human Resource Management
  - 1.4.1 Nature of Human Resource Management
  - 1.4.2 Scope of Human Resource Management
  - 1.4.3 Need for Human Resource Management
  - 1.4.4 Objectives of Human Resource Management
  - 1.4.5 Importance of Human Resource Management
  - 1.4.6 Limitations of Human Resource ManagementSelf-check Exercise-2
- 1.5 Summary
- 1.6 Glossary
- 1.7 Answers to Self-check Exercises
- 1.8 Suggested Readings
- 1.9 Terminal Questions

#### **1.1 INTRODUCTION :**

Human resource is most important for the success of any organisation. It is a source of strength and aid. Human resources are the assets of an organisation which can help it in achieving its goals. Human resources management is concerned with the human beings in an organisation. It reflects a new outlook which views organisation's manpower as its resources and assets. Human resource is the total knowledge, abili

**M.Com. 2<sup>nd</sup> SEMESTER**

**COURSE- MC 203**

# **CORPORATE FINANCE AND POLICY**

**DSC**

UNIT 1-14

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## Unit 1

### FINANCIAL MANAGEMENT (Part-1)

#### *Structure:*

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Nature of Financial Management
  - 1.3.1 Field of Finance
  - 1.3.2 Scope of Financial Management
  - 1.3.3 Functions of Financial Management
  - 1.3.4 Objectives of Financial Management
  - 1.3.5 Organization of Finance Functions
  - 1.3.6 Functions of Financial Manager, Treasurer and Controller
- Self-Check Exercise
- 1.4 Summary
- 1.5 Glossary
- 1.6 Answers to Self-Check Exercise
- 1.7 Suggested Readings
- 1.8 Terminal Questions

#### *1.1 Introduction*

Financial management during this century has undergone dramatic changes. The financial manager's responsibilities are broadening and becoming more vital for the development of the corporation. Once these responsibilities were mainly concerned with the procurement of funds, preparing reports, instruments and institutions for raising funds etc. At presents, the financial management emerges as immense important discipline both to the academicians and practitioners.



**M.Com-3<sup>rd</sup> Semester**

**Course: MC-204**

## **Marketing Management**

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# UNIT-1 INTRODUCTION TO MARKETING

## STRUCTURE

- 1.0 Introduction
- 1.1 Learning Objectives
- 1.2 Definitions, Evolution & Marketing Concepts  
Self Check Exercise-1
- 1.3 Nature, Scope and Importance of Marketing  
Self Check Exercise-2
- 1.4 Concept of Marketing Management  
Self Check Exercise-3
- 1.5 Marketing-Mix, Marketing Process  
Self Check Exercise-4
- 1.6 Role of Marketing Mix in Marketing Planning and Marketing Strategy  
Self Check Exercise-5
- 1.7 Ethics in Marketing  
Self Check Exercise-6
- 1.8 Summary
- 1.9 Glossary
- 1.10 Answers to Self-check Exercises
- 1.11 Terminal Questions
- 1.12 Suggested readings

## 1.1 INTRODUCTION

Most of the people define marketing as selling or advertising. It is true that these are parts of the marketing. But marketing is much more than advertising and selling. In fact marketing comprises of a number of activities which are interlinked and the decision in one area affects the decision in other areas.

In the present highly competitive economy, which can be called a buyer's market, it is the customer who wields full power. He can make or wreck a company.

**M.Com. 2<sup>nd</sup> SEMESTER**

**COURSE- MC 205**

# **RESEARCH METHODOLOGY AND DATA SCIENCE**

**DSC**

**UNIT 1-14**

**By: Prof. O.P. Verma**

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## **BLOCK 1**

**Introduction of Research:** Meaning, characteristics, objectives, nature, scope, significance, limitations, role of research in decisions making, types, criteria of good research and ethics in research; The research process -- steps in research process; Defining the research problem—problem defining process, consideration in selecting a research problem; Research design—definition, Types, components and significance.

### **UNIT 1**

#### **Basics of Research**

##### **Structure**

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Meaning, Need, Scope, Characteristics, Nature and Importance of Research  
Self-Check Exercise-1
- 1.4 Objectives, Role, Rules and Regulations, Benefits and Limitations of Research  
Self-Check Exercise-2
- 1.5 Criteria for Good and Problems faced by Researchers in India in Research  
Self-Check Exercise-3
- 1.6 Summary
- 1.7 Glossary
- 1.8 Answers to Self-Check Exercises
- 1.9 Suggested Readings
- 1.10 Term-End Questions

##### **1.1 Introduction**

In essence, research is a systematic process that expands knowledge, solves problems, and enhances our understanding of various phenomena. It begins with a question, leads to hypothesis formulation, and employs methodologies to gather and analyse data. The findings, disseminated through scholarly publications and conferences, foster further inquiry and inform various fields, including academia, industry, and healthcare. Ethical considerations ensure the integrity of research and the welfare of participants. Ultimately, research drives innovation and societal development, enriching our comprehension of the world and contributing significantly to human progress and well-being.

##### **1.2 Learning Objectives**

After studying this unit students can understand the:

- Meaning, Need, Scope, Characteristics, Nature and Importance of Research
- Objectives, Role, Rules and Regulations, Benefits and Limitations of Research
- Criteria for Good and Problems faced by Researchers in India in Research

##### **1.3 Meaning, Need, Scope, Characteristics, Nature and Importance of Research**

###### **Meaning of Research**

Research is a systematic and rigorous process designed to expand knowledge, discover new information, revise existing concepts, and develop new theories across various disciplines. It begins with identifying a problem or question and conducting an extensive literature review to understand current knowledge and identify gaps. This foundation helps refine the research question and formulate hypotheses.

Depending on the research question, methodologies are selected, which can be quantitative, qualitative, or mixed methods. Quantitative research involves numerical data to test hypotheses and identify patterns, commonly used in natural sciences and fields where objective measurement is possible. In contrast, qualitative research explores complex phenomena through detailed, contextual data, using methods like interviews and observations to understand participants' perspectives.

**M.Com. 2<sup>nd</sup> SEMESTER**

**COURSE- MC 206**

# **CORPORATE GOVERNANCE AND BUSINESS ETHICS**

**DSC**

**UNIT 1-21**

**By: Dr. Virender Kaushal**



**Centre for Distance and Online Education (CDOE)**

**Himachal Pradesh University**

**Gyan Path, Summer Hill, Shimla - 171005**

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## **Block I**

### **Unit 1**

#### **CORPORATE GOVERNANCE: AN OVERVIEW**

##### **STRUCTURE**

- 1.1 INTRODUCTION
- 1.2 LEARNING OBJECTIVES
- 1.3 CORPORATE GOVERNANCE  
SELF-CHECK EXERCISE 1
- 1.4 CORPORATE GOVERNANCE FRAMEWORK IN INDIA  
SELF CHECK EXERCISE 2
- 1.5 SUMMARY
- 1.6 GLOSSARY
- 1.7 ANSWERS TO SELF CHECK EXERCISES
- 1.8 SUGGESTED READINGS
- 1.9 TERMINAL QUESTIONS

##### **1.1 INTRODUCTION**

Corporations are looking to achieve performance, need to adapt to changes in economic life all around the world. This situation requires good communication and coordination of processes within the company but also a solid relationship based on trust between the involved stakeholders. This is where corporate governance comes along, dealing with the interaction of business's management and its board of directors, its shareholders and lenders and its other stakeholders such as employees, customers, suppliers, and the community of which it is a part. It is all about balancing individual and societal goals, as well as economic and social goals. Corporate Governance is a system by which firms are managed. The stages of development of Corporate Governance and its systems synchronize with the evolution of the economy, corporate structure, ownership groups, political and legal developments of a country. Academicians, practitioners and researchers have evolved different theories and models describing different facets of governance and its practices across different countries of the world. In this process, metrics are also being developed to measure Corporate Governance and its processes.

**M.Com. 2<sup>nd</sup> Semester**

**Course: MC-GE-I**

**ORGANISATIONAL BEHAVIOUR AND  
DEVELOPMENT**

**Generic Elective Courses (GE)**

**Units 1 to 15**

**By: Rajneesh Kumar**



**CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)**

**HIMACHAL PRADESH UNIVERSITY**

**SUMMER HILL, SHIMLA, 171005**



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## **UNIT: 1**

### **ORGANISATIONAL THEORY**

#### **STRUCTURE**

- 1.1 INTRODUCTIONLEARNING OBJECTIVE
- 1.2 THEORIES OF ORGANISATION
  - 1.2.1 CLASSICAL THEORY OF ORGANISATION
  - 1.2.2 NEO-CLASSICAL THEORY OF ORGANISATION
  - 1.2.3 MODERN THEORY OF ORGANISATION
- SELF-CHECK EXERCISE
- 1.3 SUMMARY
- 1.4 GLOSSARY
- 1.5 ANSWER TO SELF-CHECK EXERCISE
- 1.6 SUGGESTED READINGS
- 1.7 TERMINAL QUESTIONS

#### **1.1 INTRODUCTION**

The term "organisational theory" refers to a group of interconnected ideas that deal with the sociological analysis of the composition and functioning of formal social organisations. The goal of organisational theory is to clarify the connections and absence of connections between related organisational units. Understanding how people act in groups, which might be different from how people behave individually, is another focus of organisational theory. Goal-directed behaviour is a common topic of organisational theory. Inter- and intra-organizational topics of research are both covered by organisational theory.

#### **1.2 LEARNING OBJECTIVE**

After studying this unit, you should be able to:

- Learn various theories of organization.
- Classical theory of organization.
- Neo-classical theory of organization.
- Modern theory of organization.

#### **1.3 THEORIES OF THE ORGANISATION**

1. CLASSICAL THEORY OF ORGANISATION
2. NEO-CLASSICAL THEORY OF ORGANISATION

**B.Ed. 1<sup>st</sup> YEAR**

**PAPER II**

## **CONTEMPORARY INDIA AND EDUCATION**

**DR. (MRS.) MONIKA SOOD**



**Centre for Distance and Online Education  
Himachal Pradesh University  
Gyan Path, Summerhill, Shimla - 171005**

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## **UNIT 1**

### **INDIAN CONSTITUTION: PREAMBLE, RIGHTS AND DUTIES**

#### **Structure**

- 1.1 Introduction
- 1.2 Learning objectives
- 1.3 Indian Constitution  
Self- check Exercise-1
- 1.4 Preamble of the constitution  
Self- check Exercise-2
- 1.5 Rights as per Indian Constitution  
Self- check Exercise-3
- 1.6 Duties as per Indian Constitution  
Self- check Exercise-4
- 1.7 Summary
- 1.8 Glossary
- 1.9 Answers to self- check Exercise
- 1.10 References / Suggested Readings
- 1.11 Terminal Questions

#### **1.1 INTRODUCTION:**

The 'preamble' to the Constitution of India is a brief introductory statement that sets out the guiding purpose and principles of the document. The hopes and aspiration of the people as well as the ideals before our nation are described in the preamble in clear cut words. It may be considered as the soul of Constitution. The preamble can be referred to as the preface which highlights the essence of the entire Constitution. It was adopted on 26 November 1949 by the Constituent and came into effect from 26th January, 1950.

#### **1.2 LEARNING OBJECTIVES**

After going through this lesson, learners will be able to:

- Give the meaning of Preamble to the Constitution of India:
- Describe the Fundamental Rights, Fundamental Duties of the State Policy.
- Find out the relationship between the Fundamental Rights and Fundamental Duties.

**B.Ed. 1<sup>st</sup> YEAR**

**Paper IX – A (iii)**

# **TEACHING OF MATHEMATICS**

**PROF. KULDEEP SINGH KATOCH  
DR. (MRS.) MONIKA SOOD**



**Centre for Distance and Online Education  
Himachal Pradesh University  
Gyan Path, Summerhill, Shimla - 171005**

## Contents

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## **Unit - 1**

### **Meaning, Nature, Importance and Place of Mathematics in Daily Life and School Curriculum**

#### **Structure**

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Meaning of Mathematics  
Self-Check Exercise - 1
- 1.4 Nature of Mathematics  
Self-Check Exercise- 2
- 1.5 Importance of Mathematics  
Self-Check Exercise- 3
- 1.6 Place of Mathematics in School Curriculum  
Self- Check Exercise - 4
- 1.7 Summary
- 1.8 Glossary
- 1.9 Answers to Self-Check Exercises
- 1.10 References/Suggested Readings
- 1.11 Terminal Questions

#### **1.1 Introduction**

Dear Learner, Mathematics plays a crucial role in our daily lives and its importance cannot be overstated. It is a fundamental discipline that impacts various aspects of our everyday existence. Here are some key reasons why mathematics is important in our daily life.

- ❖ Mathematics is essential for performing everyday tasks such as counting money, measuring ingredients for cooking, telling time, and making basic calculations. Without arithmetic skills,
- ❖ it would be challenging to handle simple financial transactions.
- ❖ Mathematics equips us with problem-solving skills that are applicable in various situations.
- ❖ Whether you're trying to figure out the most cost-effective way to purchase groceries, solve a household issue, or make decisions at work, problem-solving abilities rooted in mathematics are invaluable.



**B.Ed. 2<sup>nd</sup> YEAR**

**PAPER XIII**

**GENDER, SCHOOL AND SOCIETY**

**MR. RAJESH KUMAR SHARMA**  
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## **UNIT – I: CONCEPT OF GENDER**

### **Lesson Structure**

- 1.1 Introduction**
- 1.2 Learning Objectives**
- 1.3 Concept of Gender**  
**Self-Check Exercise-1**
- 1.4 Need and Importance**  
**Self-Check Exercise-2**
- 1.5 Gender bias and gender stereotype**  
**Self-Check Exercise-3**
- 1.6 Summary**
- 1.7 Glossary**
- 1.8 Answers to Self-Check Exercise**
- 1.9 References/Suggested Readings**
- 1.10 Terminal Questions**

### **1.1 Introduction**

Gender is a social construct that impacts attitudes, roles, responsibilities and behaviour patterns of boys and girls, men and women in all societies. Increasing attention has been given to the importance of achieving gender equality in education. To date, however, most efforts have focused on addressing gender parity – an equal number or proportion of girls and boys accessing educational opportunities. Although simple gender parity may be easier to measure, gender equality encompasses a wider concept, of which gender parity is only a part. Gender equality moves beyond access and requires that girls and boys also experience the same levels of quality and outcomes of education. One of the key impediments to achieving gender equality in education is that it cannot be addressed in a vacuum; rather, educational institutions are products of the inequalities that exist in larger society.

Educational institutions are shaped by the societal forces that perpetuate gender-based discrimination; yet, they can also be essential tools to effect great change throughout a community or social context. Behaviours and beliefs formed in schools and educational institutions can have a lasting impact on gender relations in society. Education systems are both a result of external forces and instrumental to perpetuating or alleviating gender disparity around the world. This unit's emphasis is the concept of gender, types of gender roles, attitude towards gender and social construction of gender. This unit creates a lot of inputs for the prospective teachers about the gender issues, gender dynamics and gender roles.

### **1.2 Learning Objectives**

After completing this Unit, the student teachers will be able to:

- Define the concept of gender and distinguish between gender and sex.
- Explain the meaning of gender equality and its significance in society.
- Identify and describe the need and importance of promoting gender equality.
- Recognize and discuss examples of gender bias and gender stereotypes.

**B.Ed. 2<sup>nd</sup> Year**

**Paper IX – B(iii)**

# **TEACHING OF MATHEMATICS**

**PROF. KULDEEP SINGH KATOCH  
DR. (MRS.) MONIKA SOOD**



**Centre for Distance and Online Education  
Himachal Pradesh University  
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## **Unit - 1**

### **Mathematics Learning Resources: Need and Importance, Importance and Organization of Mathematics Club, Mathematics Exhibitions and Mathematics Fairs, and Importance and Setting up of Mathematics Laboratory/Resource Centre Structure**

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Need and Importance of Mathematics Learning Resources  
Self-Check Exercise - 1
- 1.4 Organization of Mathematics Club  
Self-Check Exercise - 2
- 1.5 Mathematics Exhibitions and Fairs  
Self-Check Exercise - 3
- 1.6 Setting Up of Mathematics Laboratory/Resource Centre  
Self- Check Exercise - 4
- 1.7 Summary
- 1.8 Glossary
- 1.9 Answers to Self-Check Exercises
- 1.10 References/Suggested Readings
- 1.11 Terminal Questions

#### **1.1 Introduction**

Dear learner, this unit deals with need and importance of mathematics learning resources, importance and organization of mathematics club, mathematics exhibitions and fairs, and importance and setting up of mathematics laboratory/resource centre, importance of various teaching aids in mathematics: developing/preparing low cost improvised teaching aids relevant to local ethos.

#### **1.2 Learning Objectives**

After completing this unit, you will be able to;

- explain the need and importance of mathematics learning resources.
- discuss the importance and organization of mathematics club.
- describe the importance of mathematics exhibitions and fairs.
- explain the importance and setting up of mathematics laboratory/resource centre.

# **Understanding Disciplines and Subjects**

**Units 1-8**

**Dr. Ritika Sharma  
Dr. Anup Kumar**



**Centre for Distance and Open Education,  
Himachal Pradesh university, Gyan Path  
Summer Hill, Shimla - 171005**

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## **Unit -1**

### **Nature and role of Discipline Knowledge in School Curriculum**

#### **Unit Structure**

1.1 Introduction

1.2 Learning Objectives

1.3 Meaning of School Subjects

Self-Check Exercise-1

1.4 Meaning of Discipline

Self-Check Exercise-2

1.5 Meaning of Academic Disciplines

Self-Check Exercise-3

1.6 Nature and role of Discipline knowledge in School Curriculum

Self-Check Exercise-4

1.7 Summary

1.8 Glossary

1.9 Answers to Self-Check Exercises

1.10 Terminal Questions

1.11 References /Suggested Readings

#### **1.1 Introduction**

Society has assigned academia a major role for perpetuating and expanding human knowledge, therefore, it is appropriate that attention be focused upon the process by which this task is achieved. In formal school

B.Ed. 1st Year

Paper - IX (A)-II

# Teaching of Life Sciences

Units 1-8

**Prof. Ajay Kumar Attri**

**Prof. Vishal Sood**

**Dr. Shashikant Sharma**

**Dr. Ritika Sharma**



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## **B.Ed. First Year**

### **Paper IX – A (ii)**

## **TEACHING OF LIFE SCIENCES**

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## **UNIT-1**

### **LIFE SCIENCE: SCOPE, IMPORTANCE AND HISTORICAL DEVELOPMENT**

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Meaning and Nature of Life Science  
Self-Check Exercise-1
- 1.4 Scope and Importance of Life Science in School Curriculum  
Self-Check Exercise-2
- 1.5 Historical Development of Life Sciences  
Self-Check Exercise-3
- 1.6 Summary
- 1.7 Glossary
- 1.8 Answers to Self-Check Exercises
- 1.9 References/Suggestive Readings
- 1.10 Terminal Questions

#### **1.1 INTRODUCTION**

Dear learners, science is a systematic attempt to understand rationally what exists around us. Things have always existed around us however, there were no known principles which tells us the reality in an objective way. With development of human civilisation, we developed our knowledge about various phenomena existing in nature and other things as well. In today's world, our knowledge has dived deep into the human body and as vast as upto the universe. The human knowledge about various sciences like biology, physics, chemistry, mathematics and others have developed so much that almost every event in the world can be explained and predicted well in advance. We have solutions to almost every aspect of world problems. During covid-19, sciences have led to solve the problem by understanding the virus and then introducing vaccines to fight the pandemic. In life sciences, we get to learn about different life forms and seek to know the cause behind their existence. Here, we learn about the life, living organisms and their

# **Education for Peace**

**Units:1-8**

**Prof. Kuldeep Singh Katoch**

**Sh. Rajesh Kumar Sharma**

**Dr. Ritika Sharma**



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**Himachal Pradesh University,**

**Summer Hill, Shimla - 171005**

# **EDUCATION FOR PEACE**

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## **UNIT 1**

### **CONCEPT AND NEED OF EDUCATION FOR PEACE**

1.1 Introduction

1.2 Learning Objectives

1.3 Meaning and concept of peace

Self - Check Exercise-1

1.4 Need of Education for peace

Self - Check Exercise-2

1.5 Summary

1.6 Glossary

1.7 Answers to Self- Check Exercises

1.8 References/ Suggested Readings

1.9 Terminal Questions

#### **1.1 Introduction**

Dear learner, this unit deals with meaning, concept and need of Education for peace; practical steps to build peaceful school environment and values for developing peace; teacher as a builder of peace, role of social agencies (family, school, mass media and NGO's) in promoting Education for peace and pedagogical skills and strategies in promoting Education for peace.

#### **1.2 Learning Objectives**

After completing this unit, the students will have the ability to:

- Describe meaning of peace.

**M.A. (Education) 3rd  
Semester**

**Course Code: EDUCC 111  
Course Type – Core**

## **EDUCATIONAL MEASUREMENT AND EVALUATION**

**Dr. Vishal Sood  
Dr. Shashi Kant Sharma  
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## **UNIT-1**

### **TAXONOMY OF EDUCATIONAL OBJECTIVES: COGNITIVE, AFFECTIVE AND PSYCHOMOTOR DOMAIN**

#### **Structure:**

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Taxonomy of Educational Objectives  
Self- Check Exercise-1
- 1.4 Taxonomy of Objectives in Cognitive Domain  
Self- Check Exercise-2
- 1.5 Taxonomy of Objectives in Affective Domain  
Self- Check Exercise-3
- 1.6 Taxonomy of Objectives in Psychomotor Domain  
Self- Check Exercise-4
- 1.7 Summary
- 1.8 Glossary
- 1.9 Answers to Self- check Exercises
- 1.10 References/ Suggested Readings
- 1.11 Terminal Questions

#### **1.1 Introduction:**

Teaching and instructions are organized to achieve the educational objectives. The desired behavioral change is brought among the students to realize the educational objectives. The programmed instructional material is designed to specific educational and to some specific instructional objectives. The teaching and instructional objectives are helpful for achieving the educational objectives. Teaching is a purposeful and meaningful process. A teacher has a delimited set of objectives. He should determine the teaching objectives. The educational objectives imply the changes that we try to produce in the child. In the words of B.S.Bloom, "Educational objectives are not only the goals towards which the curriculum is shaped and towards which instruction is guided, but they are also the goals that provide the detailed specification for the construction and use of evaluative techniques".

#### **1.2 Learning Objectives:**

After going through this Unit, learners will be able to:

- Develop an understanding of taxonomy of objectives in the Cognitive domain.
- Develop an understanding of taxonomy of objectives in the Affective domain.
- Develop an understanding of taxonomy of objectives in the psychomotor domain.
- Explain bloom's taxonomy of educational objectives.

**M. A. (Education) 3<sup>rd</sup> Semester**

**Course : EDUCE 201**

***Discipline Elective***

# **TEACHER EDUCATION**

**DR. (MRS.) MONIKA SOOD**



**Centre for Distance and Online Education  
Himachal Pradesh University  
Gyan Path, Summerhill, Shimla - 171005**

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## **Unit – 1      HISTORICAL PERSPECTIVE OF TEACHER EDUCATION**

### **Structure**

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Meaning of Teacher Education  
Self- Check Exercise-1
- 1.4 Objectives/vision of Teacher Education  
Self- Check Exercise-2
- 1.5 Scope of Teacher Education  
Self- Check Exercise-3
- 1.6 Summary
- 1.7 Glossary
- 1.8 Answers to self check Exercises
- 1.9 References/Suggested readings
- 1.10 Terminal Questions

### **1.1 INTRODUCTION:**

***“No educational system can drive without the help of trained and competent teachers. A country with competent Teacher is a country with a bright future.”***

An educational institution performs a significant function of providing learning experiences to lead their students from the darkness of ignorance to the light of knowledge. The key personnel in the institutions who play an important role to bring about this transformation are teachers. As stated by NCTE (1998) in Quality Concerns in Secondary Teacher Education, The teacher is the most important element in any educational program. It is the teacher who is mainly responsible for implementation of the educational process at any stage. This shows that it is imperative to invest in the preparation of teachers, so that the future of a nation is secure. The importance of competent teachers to the nation's school system can in no way be overemphasized. The National Curriculum Framework 2005 places demands and expectations on the teacher, which need to be addressed by both initial and continuing teacher education. It is well known that the quality and extent of learner achievement are determined primarily by teacher competence, sensitivity and teacher motivation.

### **1.2 LEARNING OBJECTIVES:**

After completing this unit, the learners will be able to;  
Explain the concept of Teacher Education  
Understand the scope of Teacher Education

**M.A. 4<sup>th</sup> Semester**

**Course Code: EDUGE 302**  
**Course Type – Generic Elective**

# **PEDAGOGY OF SCIENCES**

**DR. (MRS.) MONIKA SOOD**

**DR. PRADEEP SINGH DEHAL**



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## Unit-1

### MEANING AND NATURE OF SCIENCE, IMPORTANCE OF SCIENCE IN LIFE

#### STRUCTURE

- 1.0 Learning Objectives
- 1.1 Introduction
- 1.2 Meaning of Science  
Self Check Exercise-1
- 1.3 Nature of Science  
Self Check Exercise-2
- 1.4 Importance of Science in Everyday Life  
Self-Check Exercise-3
- 1.5 Summary
- 1.6 Glossary
- 1.7 Answers to Self-Check Exercise
- 1.8 References and Suggested Readings
- 1.9 Terminal Questions

#### **1.0 Learning Objectives:**

After reading this unit, you will be able to

- Understand the meaning, nature & importance of General Science
- Understand the importance of science in life

#### **1.1 INTRODUCTION:**

Today science is advancing at an amazing speed and everything of our life has changed beyond recognition. It constitutes an attempt to conquer the forces of nature and aims to give man increasing power over his surroundings. In the daily life of a man science is visible. For instance, he can now travel much faster and more comfortably than in the past Bullock carts in villages and horse carriages in town are being replaced by tractors, trucks auto-carriages in and cars.

Invention of steam engine revolutionized travel Similarly quick means of communication have brought the peoples of the world together We can talk to any person through telephone and mobiles. Electronic mail (email) has made the transmission of any message across internet to any person in this world Science has played a tremendous role in our lives during the last century and is now changing our entire existence in such important aspects as health, communication transportation and power to visualize what science has done for man, it is simply necessary to sit in a modern room and look around. There you will find nothing which the hand of science has left untouched. The curtains and carpets are tinted with dyes which no plant could have produced.



**M.A. (Education) 1st Semester**

**Course Code : EDUCC 102**

**Course Type - Core**

# **SOCIOLOGICAL FOUNDATIONS OF EDUCATION**

**Units 1-16**

**Prof. Vishal Sood**

**Dr. Ritika Sharma**



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**Himachal Pradesh University,**

**Summer Hill, Shimla - 171005**

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# UNIT-1

## EDUCATION AND SOCIOLOGY

### **Structure:**

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Meaning and Nature of Sociology  
Self Check Exercise-1
- 1.4 Meaning and Nature of Education  
Self Check Exercise-2
- 1.5 Meaning of Educational Sociology  
Self Check Exercise-3
- 1.6 Scope of Educational Sociology  
Self Check Exercise-4
- 1.7 Summary
- 1.8 Glossary
- 1.9 Answers to Self Check Exercise
- 1.10 References /Suggested Readings
- 1.11 Terminal Questions

### **1.1 INTRODUCTION:**

Humans are naturally social creatures, thriving on interaction and connection with others. A large amount of learning among humans takes place through various informal means which include different social settings. People's character traits are frequently seen as the product of hereditary characteristics and environmental influences that includes mainly the social

# **Fundamentals of Educational Psychology**

Units 1-20

Prof. Kuldeep Singh Katoch

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## **Unit - 1**

### **Educational Psychology: Meaning, Nature and Scope**

#### **Structure**

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Meaning and Definition of Psychology and Educational Psychology  
Self-Check Exercise -1
- 1.4 Nature of Educational Psychology  
Self-Check Exercise -2
- 1.5 Scope of Educational Psychology  
Self-Check Exercise -3
- 1.6 Summary
- 1.7 Glossary
- 1.8 Answer to Self-Check Exercises
- 1.9 References/Suggested Readings
- 1.10 Terminal Questions

#### **1.1 Introduction**

Hey there, learner! This unit is all about the importance and role of educational psychology in shaping the theory and practice of education. We'll explore the concept, nature, and scope of educational psychology in educational settings. You know, understanding psychology is super important in life. And guess what? The study of educational psychology

**M.A. (Education) 3rd Semester**

**Course Code: EDUCC 110**

**Course Type – Core**

## **FOUNDATIONS OF EDUCATIONAL RESEARCH**

**Units 1-20**

**Prof. Kuldeep Singh Katoch**

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**Dr. Ritika Sharma**



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## **Unit - 1**

### **Meaning, Characteristics and Nature of Research**

#### **Structure**

- 1.1 Introduction
- 1.2 Learning Objectives
- 1.3 Meaning, Characteristics and Nature of Research  
Self-Check Exercise - 1
- 1.4 Summary
- 1.5 Glossary
- 1.6 Answer to Self-Check Exercise
- 1.7 References/Suggested Readings
- 1.8 Terminal Questions

#### **1.1 Introduction**

Dear learner, this unit deals with meaning, characteristics and nature of research.

#### **1.2 Learning Objectives**

After completing this unit, you will be able to;

- describe the meaning and characteristics of research.
- explain the nature of research.

#### **1.3 Meaning and Characteristics of Research**

The term “research” originates from the Latin word “to know,” encapsulating a systematic approach to inquiry and knowledge acquisition. It poses unanswered questions, employs a structured procedure, and seeks empirical evidence rather than mere theoretical musings. Research aims to establish facts, attain objective truths, and address practical challenges.