
1. THE UNIVERSITY

The Indira Gandhi National Open University was established by an Act of Parliament in 1985 to achieve the following objectives:

- democratising higher education by taking education to the doorsteps of the students
- providing access to high quality education to all those who seek it, irrespective of age, region, or formal qualifications
- offering need-based academic programmes by giving professional and vocational orientation to the courses
- promoting and developing distance education in India
- setting and maintaining standards in distance education in the country — as an apex body for the purpose.

Some of the special features of the Open and Distance Education System currently practised by IGNOU are:

- Relaxed entry requirements
- Provision of equal opportunity of admission to people from all over the country
- Provision of learning at one's own pace, place and time
- Cost-effective and cost-efficient educational operations
- Multi-media approach in the preparation of course packages
- Self-instructional Printed and Audio/Video course materials
- Network of student support services throughout the country
- Face-to-face Counselling and Tele-counselling
- Continuous evaluation through assignments
- Provision of terminal examination two times a year
- Interactive Satellite Aided Communication Network (Teleconferencing).
- Interactive Radio Counselling

1.1 The Schools of Studies

With a view to developing interdisciplinary studies, the University operates through Schools of Studies. Each School is headed by a Director who arranges to plan, supervise, develop and organise its academic programmes and courses in co-ordination with the School staff and the different academic, administrative and service wings of the University. The emphasis is on providing a wide choice of courses at different levels through various programmes. Currently IGNOU has following schools of studies:

- School of Agriculture
- School of Computer and Information Sciences
- School of Continuing Education
- School of Education
- School of Engineering & Technology
- School of Extension and Development Studies
- School of Foreign Languages
- School of Gender and Development Studies
- School of Health Sciences
- School of Humanities
- School of Interdisciplinary and Trans-disciplinary Studies
- School of Journalism and New Media Studies
- School of Law
- School of Management Studies
- School of Performing and Visual Arts
- School of Sciences
- School of Social Sciences
- School of Social Work
- School of Tourism Hospitality Service Sectoral Management
- School of Translation Studies and Training
- School of Vocational Education and Training

1.2 Academic Programmes

The University offers programmes leading to Certificate, Diploma or Degree, covering conventional as well as innovative programmes. Most of these programmes have been developed after an initial survey of the demand for such studies. They are launched with a view to fulfil the student's needs for:

- certification
- improvement of skills
- acquisition of professional qualifications
- continuing education and professional development at work place
- self-enrichment
- diversification of knowledge, etc.

The University follows multi-media approach in imparting instruction to its learners. It comprises of:

- Self-instructional printed course material packages
- Assignments for assessment and feedback
- Supporting audio-video programmes
- Face-to-face interaction with academic counsellors at Study Centres or at work centres depending on programme requirement
- Practicals at designated institutions
- Project Work in some programmes
- Work-related field project/Functional assignments as per programme requirements
- Telecast of video programmes on the National Network of Doordarshan (DD-I)
- Broadcast of audio programmes by All India Radio (selected stations)
- Interactive Satellite Aided Communication Network (Teleconferencing)
- Interactive Radio Counselling

1.3 Course Materials

Learning materials are prepared for the courses by teams of experts drawn from conventional universities, professionals from all over the country and in-house faculty. These materials are edited by the content experts and language experts at IGNOU before they are finally sent to the press. Similarly audio and video programmes are produced in consultation with the course writers, in-house faculty and producers. These materials are previewed and reviewed by the faculty as well as outside experts and edited or modified wherever necessary before they are despatched to the Study Centres and Doordarshan.

Printed material is supplied directly to the students at the addresses supplied by them and their cost is covered in the programme fee. Audio/Video programmes are made available at the Study Centres where Audio/Video playing equipment is also available. Audio/Video programmes of the University are also broadcast as per a prearranged schedule. Print materials and audio/video tapes are available for a price. Interested persons/institutions may request for a catalogue from **The Registrar (MPDD), IGNOU, Maidan Garhi, New Delhi - 110 068.**

1.4 Credit System

The University follows the 'Credit System' for most of its programmes. Each credit amounts to 30 hours of study comprising all learning activities. Thus, a 4 credit course involves 120 hours. This helps the student to understand the academic effort one has to put in, in order to successfully complete a course. Completion of an academic programme (Degree, Diploma or Certificate) requires successful clearing of both, the assignments and the term-end examination of each course in a programme.

2. BACHELOR OF COMMERCE WITH MAJOR IN ACCOUNTANCY AND FINANCE (B.Com A & F)

Bachelor of Commerce with Major in Accountancy and Finance is designed and developed in collaboration with The Board of Studies, The Institute of Chartered Accountants of India, exclusively for the Chartered Accountancy students. The main objective of this programme is to develop skills and competencies of the students in the field of Accountancy and finance.

Students can simultaneously study this B.Com with Major in Accountancy and Finance programme with Chartered Accountancy First Stage offered By ICAI. This programme comprises of 104 credits, out of which 32 credits are from IGNOU and 72 credits are part of Chartered Accountancy course (First Stage). Once a student passing Chartered Accountancy First Stage, automatic credit transfer is given in this B.Com (A & F) programme for all of those Chartered Accountancy First Stage courses. This scheme facilitates the student to obtain dual degree simultaneously.

2.1 Programme Structure

To be eligible for the award of the degree, B.Com with Major in Accountancy and Finance B.Com (A&F), a student has to complete courses as shown below. Completion of CPT/PE1/Foundation is a pre-condition to seek admission in B.Com (A & F). Therefore, all the students admitted to B.Com (A & F) get automatic credit transfer for Part A courses. All the 6 courses of Part B shall be delivered by IGNOU and the student has to pursue them as per the IGNOU system. All the 7 courses of Part C shall be delivered by ICAI as part of Chartered Accountancy First Stage and the student has to pursue them as per the ICAI system for Chartered Accountancy. Part D component, i.e., completion of 3 year articleship of Chartered Accountancy is compulsory for all the students.

Sl.No	Course Code	Course Title	Credits	Status
PART A: Courses of Common Proficiency Test (CPT) offered by ICAI. Courses already passed by students as part of CPT or PE-I or Foundation and automatic credit transfer given to all the students admitted in B.Com (A & F).				
1.	BCO - 001	Fundamentals of Accounting	4 credits	Automatic Credit Transfer
2.	BCO - 002	Mercantile Law	4 credits	Automatic Credit Transfer
3.	BCO - 003	General Economics	4 credits	Automatic Credit Transfer
4.	BCO - 004	Quantitative Aptitude	4 credits	Automatic Credit Transfer
PART B: Courses offered by IGNOU. To be studied by all students				
5.	a) FEG-1	Foundation Course in English 1	4 credits	Compulsory
	b) FEG-2	Foundation Course in English 2	4 credits	Compulsory
OR				
	a) BHDF-101	Foundation Course in Hindi 1	4 Credits	Compulsory
	b) FHD-2	Foundation Course in Hindi 2	4 Credits	Compulsory
6.	EEG-4	English for Practical Purposes	8 Credits	Compulsory
OR				
	EHD-8	Prayojan Mulak Hindi	8 Credits	Compulsory
7.	FHS-1	Foundation Course in Humanities and Social Sciences	8 Credits	Compulsory
OR				
	FST-1	Foundation Course in Science and Technology	8 credits	Compulsory
8.	a) ECO-13	Business Environment	4 credits	Compulsory
	b) AED-1	Export Procedures and Documentation	4 credits	Compulsory

PART C: Courses of Professional Competence Course (PCC) offered by ICAI. These Courses are to be passed as part of Chartered Accountancy First Stage and students get credit transfer in this B.Com (A & F) Programme.

9.	BCO-005	Advanced Accounting	8 credits	Credit transfer on completion
10.	BCO-006	Auditing and Assurance	8 credits	Credit transfer on completion
11.	BCO-007	Law, Ethics & Communication	8 credits	Credit transfer on completion
12.	BCO-008	Cost Accounting & Financial Management	8 credits	Credit transfer on completion
13.	BCO-009	Taxation	8 credits	Credit transfer on completion
14.	BCO-010	Information Technology and Strategic Management	8 credits	Credit transfer on completion
15.	BCOL-001	100 Hours IT Training through Accredited Institutions	8 credits	Credit transfer on completion

PART D: Completion of 3 years of Articleship of ICAI is compulsory

2.2 Eligibility for Admission

Candidates who fulfill the following conditions are eligible for admission to this programme:

- i) 10+2 or its Equivalence
- ii) Passed Common Proficiency Test/PE-I/Foundation from ICAI.
- iii) Registration in Professional Competence Course/PE-II/Intermediate (Chartered Accountancy First Stage) of ICAI.

OR

Already passed Professional Competence Course/PE-II/Intermediate

As per the eligibility, students who are currently pursuing Chartered Accountancy First Stage (PCC)/PE-II as well as those who have already completed PCC/PEII/Intermediate of Chartered Accountancy are eligible to seek admission to this programme. Similarly, all those students who have passed Chartered Accountancy under the earlier schemes are also allowed to join this programme.

2.3 Medium of Instruction

This programme is offered in both Hindi as well as English medium. Printed course material and assignments are sent to you in the medium of your option. Similarly, you have to submit the assignments and attempt the term-end examinations in the medium you have opted for. Audio/video programmes and counseling are also provided through the medium you have opted for.

2.4 Fee Structure

The total fee for this programme is Rs. 4,800/-, payable along with the application form at the time of registration. The student once admitted shall be deemed to have been registered for all the 3 years. Therefore, he/she is not required to re-register for the 2nd year/3rd year and pay any fees.

The programme fee shall be payable only by means of Demand Draft drawn in favour of "IGNOU" and payable at the city where your regional centre is located. Please write your name & address (in Capitals) and programme name at the back of your demand draft to ensure proper credit to your fee account. Application and D/D are to be submitted at the concerned IGNOU Regional Centres only, but not to send to the head quarters.

2.5 Duration of the Programme

The University offers lot of flexibility and openness in the duration for the completion of this programme. You can complete this programme within a minimum period of 3 years and a maximum period of 6 years. A student once admitted to this programme, his/her registration is valid for 6 years. In case a student fails to complete within 6 years, he/she shall be required to seek re-admission by paying the prescribed fee.

Students once admitted to this programme shall be deemed to have been admitted for 3 years. Therefore, no need to re-register in 2nd year and 3rd year, as in the case of the existing B.Com programme.

For the students who have already completed the Chartered Accountancy First Stage (Intermediate/PE-II/PCC), the minimum period of study shall be proportionately reduced. Thus, such students can complete this programme within a minimum period of one year and a maximum period of 4 years.

2.6 Evaluation System

This programme facilitates simultaneous study of Chartered Accountancy. A student admitted to this programme study selected IGNOU courses and complete them as per IGNOU evaluation system. He/she simultaneously study Chartered Accountancy First Stage (PCC/PE-II/Intermediate) and complete those courses as per the ICAI scheme. Once a student passes those courses, automatic credit transfer is given in B.Com (A&F).

The details of the evaluation scheme is as follows:

Part A Courses: These 4 courses are the same as covered in Common Proficiency Test (CPT) or PE-I or Foundation. Since passing of CPT/PE-I/Foundation is a pre-condition to join B.Com (A&F), all the students who ever join this programme will get exemption for these courses. The marks you secured in CPT/PE-I/Foundation courses are automatically transferred against these 4 courses.

Part B Courses: A student shall pursue these 6 courses of Part B with IGNOU and complete them as per the IGNOU evaluation system, which is explained in detail later in this handbook.

Part C Courses: A student shall pursue 7 of the Part C courses with ICAI as a student of Chartered Accountancy First Stage (Intermediate/PE-II/PCC). Once these courses are passed as per the examination scheme of the Chartered Accountancy First Stage, she/he is deemed to have passed all the Part C Courses in B.Com(A&F) and credit transfer is given.

Part D: A student shall complete Articleship of 3 years compulsorily, as per the requirements in Chartered Accountancy. There are no marks assigned to this component.

Based on the marks obtained by the student in Part A, Part B and Part C courses, as per the evaluation system explained above, the Bachelor of Commerce with Major in Accountancy and Finance B.Com (A&F) shall be awarded as per the following marking scheme:

Unsuccessful	Below 35%
Pass	35% to 49.9%
Second Division	50% to 59.9%
First Division	60% and above

3. Master of Commerce in Finance and Taxation M.Com (F & T)

Master of Commerce in Finance and Taxation is designed and developed in collaboration with **The Board of Studies, The Institute of Chartered Accountants of India** exclusively for the Chartered Accountancy Final stage students. The main objective of this programme is to develop skills and competencies of the students in the field of Accountancy, Finance and Taxation.

Students can simultaneously study this M.Com in Finance and Taxation programme alongwith Chartered Accountancy Final Course offered by ICAI. This M.Com (F & T) programme comprises of 13 courses, out of which 5 courses are offered by IGNOU and remaining 8 courses are part of Chartered Accountancy Final Course. Once a student passes the 8 courses of Chartered Accountancy Final Course, he/she receives credit transfer for those 8 courses in this programme. This scheme facilitates the student to obtain dual degree simultaneously when a student passes Chartered Accountancy final, he/she becomes the member of Chartered Accountancy and at the same time he/she is also qualified to receive this M.Com degree by completing only 5 more courses from IGNOU.

3.1 Programme Structure

To be eligible for the award of the degree of M.Com in Finance and Taxation, a student has to complete the following 13 courses compulsorily. All the Part A 5 courses shall be delivered by IGNOU and the student has to pursue them with IGNOU. All the Part B 8 courses shall be delivered by ICAI as part of Chartered Accountancy Final Stage and the student has to pursue them as per the system of ICAI. A student may take admission simultaneously in Chartered Accountancy Final and M.Com (F & T) and take the benefit of Chartered Accountancy Final courses in passing both Chartered Accountancy as well M.Com (F & T).

Sl.No	Course Code	Course Title
PART A: Courses offered by IGNOU		
1	MCO – 01	Organisation Theory and Behaviour
2	MCO – 03	Research Methodology and Statistical analysis
3	MCO – 04	Business Environment
4	MCO – 06	Marketing Management
5	IBO – 06	International Business Finance
PART B: Courses to be studied as part of Chartered Accountancy Final Stage offered by ICAI		
6	MCO–011	Financial Reporting
7	MCO–012	Strategic Financial Management
8	MCO–013	Advanced Auditing and Professional Ethics
9	MCO–014	Corporate and Allied Laws <i>(Section A - Company Law; Section B - Allied Laws)</i>
10	MCO–015	Advanced Management Accounting
11	MCO–016	Information Systems Control and Audit
12	MCO–017	Direct Tax Laws
13	MCO–018	Indirect Tax Laws <i>(Section A - Central Excise; Section B - Service Tax & VAT; Section C – Customs)</i>

3.2 Eligibility for Admission

Candidates who fulfill the following two conditions are eligible for admission to this programme:

- i) Graduate in any discipline or equivalence from a recognized University/Institute.
- ii) Admitted in the Chartered Accountancy Final Course.

OR

Who has already passed Chartered Accountancy.

As per the eligibility, Students who are currently pursuing Chartered Accountancy Final Course as well as those who have already completed Chartered Accountancy are eligible to seek admission to this programme. Similarly, those students who have passed Chartered Accountancy under the earlier schemes are also allowed to join this programme.

3.3 Medium of Instruction

This programme is presently offered in both English as well as Hindi medium. Printed course materials and assignments are sent to you in the medium of your option. Similarly, you have to submit the assignments and write the term-end examinations in the language you have opted for. Audio/video programmes and counselling are also provided through the medium you opt.

3.4 Fee Structure

The fee for this programme is a consolidated amount of **Rs. 6,000** payable at the time of registration along with the application form. The student once admitted shall be deemed to have been registered for 2 years. Therefore, it is not required to re-register for the 2nd year and pay any fees.

The programme fee shall be payable only by means of Demand Draft drawn in favour of “IGNOU” and payable at the city where your regional centre is located. Please write your name & address (in Capitals) and programme name at the back of the demand draft to ensure proper credit to your fee account. Application and DD are to be submitted at the concerned IGNOU Regional Centres only, but not to send to the head quarters directly.

3.5 Duration of the Programme

The University offers lot of flexibility and openness in the duration for completion of this programme. You can complete this programme within a minimum period of 2 years and a maximum period of 5 years. A student once admitted to this programme, his/her registration is valid for a maximum period of 5 years. In case a student fails to complete within the maximum period of 5 years, he/she shall be required to seek re-admission by paying the prescribed fee.

Students once admitted to this programme shall be deemed to have been admitted for 2 years. Therefore, no need to re-register in 2nd year as in the case of the existing M. Com programme.

For the students who have already completed the Chartered Accountancy Final Stage, the minimum period of study shall be proportionately reduced. Thus, such students can complete this programme within a minimum period of one year and a maximum period of 4 years.

3.6 Evaluation System of the Programme

In this programme, a student may be simultaneously studying M.Com (F & T) as well as Chartered Accountancy.

- a) **Evaluation of Part A Courses:** A student shall pursue PART A courses with IGNOU. Therefore, the evaluation of the 5 Part A courses is done as per the IGNOU system of evaluation, which is explained in detail under Section 5 Evaluation System later in this Programme Guide.
- b) **Evaluation of Part B Courses:** A student shall pursue Part B courses with ICAI as a student of Chartered Accountancy. Thus, once a student passes Chartered Accountancy final he/she is deemed to have passed all the 8 Part B courses in M.Com (F & T) Programme.

After a student passes Part A courses from IGNOU and Part B courses from ICAI as part of Chartered Accountancy, the M.Com (F & T) degree is awarded as per the following marking scheme.

Unsuccessful	Below 40%
Pass	40% to 49.9%
Second Division	50% to 59.9%
First Division	60% and above.

4 INSTRUCTIONAL SYSTEM

The methodology of instruction in this University is different from that in the conventional universities. The Open University System is more learner-oriented, and the student is an active participant in the teaching-learning process. Most of the instruction is imparted through distance rather than face-to-face communication.

The University follows a multi-media approach for instruction. It comprises: .

- self-instructional print material
- audio and video-cassettes
- audio-video programmes transmitted through Doordarshan and Radio
- teleconferencing
- face-to-face counselling at Study Centres by academic counsellors
- gyan darshan channel
- assignments
- practicals

4.1 Print Material

Print material is the primary form of instructional material, although there will be a few audio-video-programmes and counselling sessions. Therefore, you have to concentrate mainly on the print material that we send you periodically. The print material would be sufficient to write assignment responses and prepare for the term end examinations.

How to Use Print Material

The print material prepared by the University is self instructional in nature. Each course has been divided into a number of Blocks, generally 8 Blocks for an 8 credit course and 4 or 5 Blocks for a 4 credit course. Each Block consists of a number of Units (lessons). Normally, all the Units covered in one Block have a thematic unity. The first page of each Block indicates the contents of each Block i.e., the number and titles of the Units covered in that Block. This is followed by a brief introduction to the Block. This Block introduction explains the total coverage of the Block as a whole as well as the coverage of each Unit in that Block.

Each Unit is structured to facilitate self study for you. The section on **Objectives** briefly states what we expect you to attain when you have completed the Unit. In **Introduction**, there is an attempt to forge a link with the topics of the previous Units and the topic to be covered in the present Unit. This is followed by the main body of the Unit, which is divided into various sections and subsections. In the main body there are a few self-check exercises under the caption **Check Your Progress**. Enough space is given for you to write your answers to the questions set in the self-check exercises. Answers to these exercises are given in the section **Answers to Check Your Progress Exercises** at the end of the Unit.

The section **Let Us Sum Up** summarises what has been said in the whole Unit. This summary enables you to recall the main points covered in the Unit. To facilitate comprehension, important words/terms covered in the Unit are explained in the section **Key Words**. Some books for additional reading are suggested in the section **Some Useful Books**. For your reference purpose some of these books may be available in the study centre. The section Terminal Questions/Exercises is intended to give you an idea about the nature of question that may be asked in term end examinations. These question and **Check Your Progress Exercises are for your practice only, and you should not submit answers to these questions to the University for assessment.**

Read the Units carefully and note down the important points. You can use the space in the margin of the printed pages for making notes and writing your comments. While reading the Units mark the words that you do not fully understand. Look for the meaning of such words under the section Key Words or in a dictionary. Read the Unit again and again until you have understood the point. You may also try to find it in earlier Units as it may be explained there. However, if you still do not understand something, consult your counsellor during the face-to-face sessions at the Study Centre for clarification.

Try to answer '**Check Your Progress**' questions. These exercises will help you to reinforce the information/knowledge you gain through your first reading of the text. Proper comprehension of the units and the points/notes made by you while reading through the Units would help you in answering the Check Your Progress

Exercises given in the Units. Once you have written the answer in the blank space provided for each question, you can compare your answers with the answers given in the section ‘Answers to Check Your Progress Exercises.

4.2 Audio-Visual Aids

In addition to the print material, audio and video tapes have been prepared for each course. The audio-video material is supplementary to the printed material. Hence, we advise you to make use of it, as that will help you to understand the subject better. **Video programmes are transmitted by Doordarshan every Monday, Wednesday and Friday from 6.30 to 7.00 in the morning. The Schedule of transmission is communicated to you through the IGNOU Newsletter.**

Audio programmes are broadcast in some select states also through Radio stations. Information about these would be available at your Regional Centre.

The telecast schedule for transmission of programmes through Gyan Darshan is communicated through a monthly booklet. Audio-video material will not be supplied individually but will be available to you at the Study Centres. You can watch these programmes during counselling sessions. Students desirous of buying the audio-video tapes can procure them from: **Director, Electronic Media Production Centre, IGNOU, Maidan Garhi, New Delhi- 110 068.**

Course-wise lists of audio-video programmes are given alongwith the course-wise syllabus in this programme guide.

4.3 Interactive Radio Counselling

The University has started interactive counselling through AIR network all over India. You can participate in it by tuning in to your area Radio station. Experts from various discipline areas are available for this counselling. Students can put across their questions to these experts by using the telephone. The telephone numbers are announced by respective Radio Stations. This counselling is available on every Sunday between 4 and 5 in the evening.

4.4 Gyan Darshan

IGNOU in collaboration with Doordarshan now has an exclusive Educational TV Channel of India called Gyan Darshan. It is available through cable TV network. The channel telecasts educational programmes for 24 hours every day. Apart from programmes of IGNOU it will have educational programmes produced by various national education institutions. You should try to get access to it through your cable operator. The schedule of programmes with time and date is sent to all study centers one month in advance. Please obtain it from there.

4.5 Teleconferencing

To reach our students spread in different parts of the country we take the help of teleconferencing. These sessions are conducted from Delhi. The students can attend these at the regional centres and specified study centres of IGNOU. It is a one way video and two way audio facility. You will be sent a schedule with topics in advance through your study centres. The faculty at Delhi and other experts as resource persons participate in these sessions. You can put your problems and questions to these experts through the telephone available at receiving centres. These will help in resolving your queries related to courses and other general information pertaining to programmes of study.

4.6 Counselling

In distance education, face-to-face contact between the learners and their tutors/counsellors is an important activity. The purpose of such a contact is to answer some of your questions and clarify your doubts which may not be possible through any other means of communication. It is also intended to provide you an opportunity to meet fellow students. There are experienced academic counsellors at the Study Centres to provide counselling and guidance to you in the courses that you have chosen for study.. The counselling sessions for each of the courses will be held at suitable intervals throughout the academic session. **The counselling sessions are not compulsory.** However, they may be very useful in certain respects such as: to share your views on the subject

with teachers and fellow participants, comprehend some of the complex ideas or difficult issues, and get clarifications for many doubts which you would not otherwise try to raise, and consult academic counselors for selecting courses of study.

Face-to-face counselling will be provided to you at the study centre assigned to you. You should note that the counselling sessions will be very different from the usual classroom teaching or lectures. Counsellors will not be delivering lectures or speeches. They will try to help you to overcome difficulties (academic as well as personal) which you face while studying for this programme. In these sessions you must look into the subject-based difficulties and any other issues arising out of such difficulties. Besides, some of the audio and video cassettes that are available at that time will be played in the counselling sessions.

Before you go to attend the counselling sessions, please go through your course material and note down the points to be discussed. Unless you have gone through the Units, there may not be much to discuss. Try to concentrate on the relevant and the most important issues. Also try to understand each other's points of view. You may also establish personal contact with your fellow participants to get mutual help for academic purposes. Try to get the maximum possible help from your counsellors.

Generally there will be 10 counselling sessions for an 8 credit course and 5 sessions for a 4 credit course.

4.7 University Functionaries for Sorting Out Problems

Learners may seek the help of following University functionaries for sorting out the issues indicated below :

- | | | | |
|---|--------------------------------|--|---|
| (i) About Admission, Fee receipt, Re-registration, Re-admission, Change of Study Centre, Bonafide Certificate, Counselling, Evaluation of Assignments. Non-receipt of Study Material and assignments. | : | Regional Director of your region | |
| (ii) About Examination Centre, Exam result, Grade card, Change of electives, Credit exemption, Credit transfer, Re-checking, Issuance of Diploma and Change of Address, etc. | : | Registrar (SED)
Indira Gandhi
National Open University
Maidan Garhi, New Delhi-110 068
E-mail: sred@ignou.ac.in | Ph.: 29538427
29536743
Fax: 29538429 |
| (iii) For Migration Certificate | : | Regional Director
alongwith the following documents : | |
| | | (i) Application Form (can be obtained from Regional Centres and H.Q.) | |
| | | (ii) Photocopy of Grade card and Provisional certificate | |
| | | (iii) A fee of Rs. 300/- in the form of Demand Draft drawn in favour of IGNOU payable at the city where your Regional Centre is located. | |
| (iv) For Change of Region | : | The Regional Director concerned with copy to :
Registrar (SED) Indira Gandhi National Open University, Maidan Garhi, New Delhi- 110068. | |
| (v) Subject Related Queries | M.Com (F & T)
B.Com (A & F) | : | Prof. N.V. Narasimham and Prof. Nawal Kishor
Prof. N.V. Narasimham and Prof. Madhu Tyagi
School of Management Studies
Indira Gandhi National Open University
Maidan Garhi, New Delhi - 110068.
Ph.: 29535266
E-mail: soms@ignou.ac.in |

Students are advised to get in touch with their Study Centres for latest/updated information.

5 STUDENT SUPPORT THROUGH STUDY CENTRES

To provide effective student support, IGNOU has set up a number of Study Centres all over the country. You will be allotted one of these Study Centres taking into consideration your place of residence or work. However, each Study Centre can handle only a limited number of students and despite our best efforts, it may not always be possible to allot the Study Centre of your choice. The region-wise list of Study Centres is provided in annexure-II of this Programme Guide. The particulars regarding the Study Centre to which you are assigned will be communicated to you.

Every Study Centre will have:

- A Coordinator who will coordinate different activities at the centre.
- An Assistant Coordinator and other supporting staff appointed on a part-time basis.
- Counsellors in different courses to provide counselling and guidance to you in the courses you have chosen.

A Study Centre will have six major functions:

- 1) **Counselling:** Face-to-face counselling for the courses will be provided at the Study Centres. Generally, as stated earlier, there will be 10 counselling sessions for an 8 credit course and 5 sessions for a 4 credit course. The detailed programme of the counselling sessions will be sent to you by the Coordinator of your Study Centre.
- 2) **Evaluation of Assignments:** Tutor Marked Assignments (TMA) will be evaluated by the Counsellors appointed for different courses at the Study Centre. These assignments will be returned to you with tutor comments and marks you obtained. These comments will help you in your studies.
- 3) **Library:** For each course some of the books suggested under 'Some Useful Books' will be available in the Study Centre Library. All audio and video tapes are also available in the library.
- 4) **Information and Advice:** At the Study Centre you get relevant information regarding the courses offered by the University, counselling schedules, examination schedule, etc. You will also get guidance in choosing your elective and application-oriented courses.
- 5) **Audio-Video Facilities:** The Centres are equipped with audio-video facilities to help you make use of the audio and video cassettes prepared for different courses. Media notes of these audio-video programmes will also be available at the Study Centre. This will help you to know the contents of each programme.
- 6) **Interaction with Fellow-Students:** In the Study Centres you have an opportunity to interact with fellow students.

6 EVALUATION SYSTEM FOR IGNOU COURSES

1. The Evaluation System for IGNOU courses (i.e., Part B Courses) consists of two components:

- a) **Continuous evaluation through assignments** (Tutor Marked Assignments).
- b) **Term-end examinations.**

In the final results, assignments carry 30% weightage, while 70% weightage is given for term-end examinations.

2. All the assignments and term-end examinations will be scored as a numerical marking scheme.
3. **To claim B.Com (A & F) degree**, you have to secure at least 35% marks in both continuous evaluation (assignments) as well as term-end examination of each course. The scores of continuous evaluation and term-end examination are not complementary to each. The above condition is mandatory for all IGNOU courses of this B.Com programme.
4. **To claim M.Com (F & T)**, you have to secure at least 40% marks in both continuous evaluation (assignments) as well as term-end examination of each course. The scores of continuous evaluation and term-end examination

are not complementary to each other. The above condition is mandatory for all IGNOU courses of this M.Com programme.

6.1 Continuous Evaluation Through Assignments

Assignments constitute the continuous evaluation. The submission of assignments is compulsory. The marks that you get in your assignments will be counted in your final result. Assignments of a course carry 30% weightage while 70% weightage is given to the term-end examinations. Therefore, you are advised to take your assignments seriously.

You have to submit your assignment response sheets to the Coordinator of the Study Centre assigned to you. **Submission of assignments is compulsory. You will not be allowed to appear for the term-end examination for any course if you do not submit the assignments in time for that course. If you appear in term-end examination, without submitting the assignments the result of term-end examination would be liable to be cancelled.**

The main purpose of assignment is to test your comprehension of the learning materials you receive from us and also to help you get through the courses. The evaluators/counsellors after correcting the assignments send them back to you with their comments and marks. The comments guide you in your study and help in improving it.

The content provided in the printed course materials should be sufficient for answering the assignments. Please do not worry about the non-availability of extra reading materials for working on the assignments. However, if you have easy access to other books, you may make use of them. The assignments are designed in such a way as to help you concentrate mainly on the printed course materials and exploit your personal experience.

There is one Tutor Marked Assignments (TMA) per course, which is evaluated by the counsellor. Thus, you have to attempt one assignment for each course.

You have to complete and submit the assignments at the study centre within the due date specified in the assignments booklet or within one month of the date of receipt of assignments, whichever is later. The University/Co-ordinator of the Study Centre has the right to reject the assignments submitted after the due date. You are, therefore, advised to submit the assignments before the due date.

For your own record, retain a copy of all the assignment responses which you submit to the Coordinator of study centre. If you do not get back your duly evaluated tutor marked assignments along with a copy of assessment sheet containing comments of evaluator on your assignment within a month after submission, please try to get it personally from your study centre. This may help you to improve upon future assignments. Also maintain an account of the corrected assignment responses received by you after evaluation. This will help you to represent your case to the University in case any problem arises.

If you do not get pass marks in any assignment, you have to submit it again. To get fresh assignments you should write to Regional Director of your Regional Centre. You may also download from IGNOU web site www.ignou.ac.in. However, **once you get the pass grade in an assignment, you cannot re-submit it for improvement of grade. Assignments are not subject to re-evaluation except for factual errors, if any, committed by the evaluator.** The discrepancy noticed by you in the evaluated assignments should be brought to the notice of the Coordinator of the Study Centre, so that the correct score is forwarded by him to the Student Evaluation Division at Headquarters. Score communicated by the study centre through any mode other than the award list will not be acceptable to the university for taking your score of assignments on your record.

In case you find that the score indicated in the assignment sheet of your Tutor Marked Assignment has not been correctly reflected or is not entered in your grade card, you are advised to contact the coordinator of your study centre with a request to forward correct award list to the Student Evaluation Division at the Headquarters.

Specific Instructions for Tutor Marked Assignments (TMAs)

- 1) Write your Enrolment Number, Name, Full Address, Signature and Date on the top right hand corner of the first page of your response sheet.
- 2) Write the Programme Title, Course Code, Course Title, Assignment Code and Name of your Study Centre on the left hand corner of the first page of your response sheet. **Course Code and Assignment Code may be reproduced from the assignment.** The top of the first page of your response sheet should look like this:

	ENROLMENT NO.
PROGRAMME TITLE	NAME
COURSE CODE	ADDRESS
COURSE TITLE
ASSIGNMENT CODE	SIGNATURE
STUDY CENTRE	DATE

- 3) Use only foolscap size paper for your response and tie all the pages carefully. Avoid using very thin paper. Allow a 4 cm margin on the left and at least 4 lines in between each answer. This may facilitate the evaluator to write useful comments in the margin at appropriate places.
- 4) Write the responses in your own hand. Do not print or type the answers. Do not copy your answers from the Units/Blocks sent to you by the University. If you copy, you will get zero marks for the respective question.
- 5) Do not copy from the response sheets of other students. If copying is noticed, the assignments of such students will be rejected.
- 6) Write each assignment separately. All the assignments should not be written in continuity.
- 7) Write the question number with each answer.
- 8) The completed assignment should be sent to the Coordinator of the Study Centre allotted to you. Under any circumstances do not send the tutor marked response sheets to the Student Registration and Evaluation Division at Head Quarters for evaluation.
- 9) After submitting the assignment at the Study Centre get the acknowledgment from the Coordinator on the prescribed assignment remittance-cum-acknowledgment card.
- 10) In case you have requested for a change of Study Centre, you should submit your Tutor Marked Assignments only to the original Study Centre until the change of Study Centre is notified by the University.

6.2 Term-end Examinations

As stated earlier, for all IGNOU courses term-end examination is the major component of the evaluation system and it carries 70% weightage in the final result.

The University conducts term-end examination twice a year i.e., in June and December. You can take the examination only after completion of the course. In the first year, you can take the examination of the foundation courses in June and elective courses in June only, failing which you can take the same in December or June of subsequent years within the total span of the programme. Similarly, in the case of second year courses, you can take the examinations of the foundation courses in December and electives in June. Similarly in the 3rd year you can appear in Electives and Application oriented courses only in June/December. These conditions are for the year of enrolment. Whenever you are repeating examination you can appear either in December or June.

In case you fail to get a pass score in the Term-end Examination, you will be eligible to reappear at the next Term-end Examination for that course as and when it is held, within the total span of the programme.

Eligibility for Examination: To be eligible to appear at the Term-end Examination in any course, you are required to fulfil the following four conditions.

- 1) Only in the courses you have selected at the time of admission.
- 2) You should complete the submission of assignments for the respective course.
- 2) You should submit the examination form in time (which is explained later).

Examination Date Sheet: Examination date sheet (Schedule which indicates the date and time of examination for each course) is sent to all the Study Centres approximately 5 months in advance. The same is also notified through IGNOU News Letter from time to time. Thus, normally, the date sheet for June examinations is sent in the month of January/ February and for December examination in the month of July/ August. You are advised to see whether there is any clash in the examination dates of the courses you wish to take i.e. examination of any two courses you wish to take are scheduled on the same day at the same time. If there is any clash, you are advised to choose one of them in that examination and the other course in the next examination (i.e., June or December as the case may be).

Examination Form: It is an essential pre-requisite for you to submit the Examination Form for taking examination in any course. The examination forms are available at Study Centres/Regional Centres/Student Registration and Evaluation Division at Headquarters and you may also download from INTERNET. A copy is also printed here in this Programme Guide. You can take photocopy of this form and use it. Only one form is to be submitted for all the courses in one term-end examination. You need not pay any separate fee for the term-end examinations.

The filled in examination form is to be sent to the Registrar, SE Division, Indira Gandhi National Open University, Maidan Garhi, New Delhi-110068 only. The last date for submission of examination forms are 1st to 31st March for the examination to be held in June, and 1st to 30th September for examinations to be held in December. The last dates for receipt of examination forms after the due date with a late fee are as under:

For June TEE	For December TEE	Fee
1st to 31st March	1st to 30 September	Rs. 50 per course
1st to 20th April	1st to 20 October	Rs. 50 per course + late fee Rs. 300
21st April to 15th May*	21st October to 15th November*	Rs. 50 per course + late fee Rs. 500
16th May to 28th May*	16th to 28th November*	Rs. 50 per course + late fee Rs. 1000

* **During these dates, submit the exam form with the requisite fee to the concerned Regional Centre for outside Delhi. For Delhi Region, submit to the Registrar, SED, New Delhi. Examination for these students will be conducted at the respective Regional Centre City only.**

Please write your correct enrolment number, programme code and name at the back of the Demand Draft/IPO drawn in favour of IGNOU, New Delhi for appropriate amount and properly tag with your examination form to avoid its misplacement. The examination form received after due dates without late fee, wherever applicable, shall be rejected.

Admit Card: After receiving the examination forms from you, the University will send admit card to you before the commencement of examination. This information shall be also available on IGNOU website: www.ignou.ac.in. If you do not receive the admit card 7 days before the commencement of examinations, you may contact your Study Centre or Regional Centre or Student Registration and Evaluation Division at the Headquarters. If your name is registered for examinations in the list sent to the 'Study Centre, even if you have not received admit card or misplaced it, you can take the examination by showing your Identity Card (Student Card) to the examination centre superintendent.

Every student must bring identity card for appearing in term end examination along with the admit card.

Examination Centre: Your Study Centre is normally your examination center. The University at its discretion may allot you any examination centre other than your study centre. Change of examination centre is not generally permitted. In exceptional cases change of centre may be considered. For this students should apply one month in advance to Registrar, SED at IGNOU, Maidan Garhi, New Delhi-110 068.

Your enrolment number is your Roll Number for examinations. Be careful in writing it. Any mistake in writing the Roll Number will result in non-declaration of your result.

Declaration of Result: It is your duty to check whether you are registered for that course and whether you are eligible to appear for that examination or not. If you neglect this and take the examination without being eligible for it, your result will be cancelled.

Although all efforts are made to declare the result in time, there will be no binding on the University to declare the results of the last examination before commencement of next examination. You are therefore, advised to fill up the form without necessarily waiting for the result and get it cancelled at a later date if so required.

No student is allowed to reappear in an examination or submitting assignments for improving the marks/grade after successfully passing it.

Study Centre is the contact point for you. The University cannot send communication to all the students individually. All the important communications are sent to the Coordinators of the Study Centres and Regional Directors. The Coordinators would display a copy of such important circular/notification on the notice board of the Study Centre for the benefit of all the Students. You are, therefore, advised to get in touch with your Coordinator for day-to-day information about assignments, submission of examination forms, date-sheet, list of students admitted to a particular examination, declaration of result, etc.

While communicating with the University regarding examination, please clearly write your enrolment number and complete address. In the absence of such details, we will not be able to attend to your problems.

Early Declaration of Results: In order to facilitate the students, who have got offer of admission for higher study and/or selected for employment etc. and are required to produce statement of marks/grade cards by a specified given date, which is before the prescribed dates for declaration of the University's results, the University arranges early processing of their answer scripts and declaration of their results. The students are required to apply in prescribed application form with fee of Rs. 700 per course by means of demand draft drawn in favour of IGNOU and payable at New Delhi alongwith attested photocopy of offer of admission/employment. They can submit their request for early declaration before the commencement of the term-end examination i.e. before 1st June and 1st December respectively. The University, in such cases, will make arrangement for early processing of answer scripts and declare the result as a special case possibly within a month time from the date of conduct of examination.

Application for early declaration, for the reasons such as to apply for recruitment/higher study/post and promotion purpose etc. will not be entertained.

Early declaration of result is permissible in term-end examination only and not in Practicals/Lab courses, Project, Workshop, Assignment and Seminar etc.

A sample prescribed application form with rules and regulations in detail for this purpose is given in the student handbook & prospectus and also made available at University's website www.ignou.ac.in

Re-evaluation of Answer Script(s): The students, who are not satisfied with the marks/grade awarded to them in the Term-end Examination may apply for re-evaluation before 31st March for result of December term-end examination and 30th September for result of June term-end examination or within one month from the date of declaration of results i.e. the date on which the results are made available on the University's website on payment of Rs. 500 per course by means of demand draft drawn in favour of IGNOU and payable at New Delhi in the prescribed application form. The better of the two scores of original marks/grades and marks/grades after re-evaluation will be considered and updated in students' record.

Re-evaluation is permissible in term-end examination only and not in Practicals/Lab courses, Project, Workshop, Assignment and Seminar etc.

A sample prescribed application form with rules and regulations in detail for this purpose is given in the student handbook & prospectus and also made available at University's website www.ignou.ac.in

Improvement in Division/Class: The students of Bachelor's/Master's degree programme, who have completed the programme and wish to improve their Division/Class may do so by appearing in term-end examination. The eligibility is as under:

- (a) The students of Bachelor's/Master's degree programme, who fall short of 2% marks to secure 2nd and 1st division.
- (b) The students of Master's degree programme only, who fall short of 2% marks to secure overall 55% marks.

Students may apply in the prescribed application form from 1st to 30th April for June term-end examination and from 1st to 31st October for December term-end examination alongwith fee @ Rs. 500 per course by means of demand draft drawn in favour of IGNOU and payable at New Delhi.

The improvement is permissible in term-end examination only and not in Practicals/Lab courses, Project, Workshop, Assignment and Seminar etc.

A sample prescribed application form with rules and regulations in detail for this purpose is given in the student handbook & prospectus and also made available at University's website www.ignou.ac.in

Photocopy of the Evaluated Answer Script: The students may obtain the photocopy of the evaluated answer scripts for the term-end examination on request. They may apply in the prescribed application form from 1st March to 15th April for June Term-end Examination and from 1st September to 15th October for December Term-end Examination alongwith the requisite fee of Rs. 100/- per course by means of demand draft drawn in favour of 'IGNOU' and payable at 'New Delhi'.

A sample prescribed application form with rules and regulations in detail for this purpose is given in the students handbook & prospectus and also made available at University's website www.ignou.ac.in

Issue of Official Transcript: The students may also obtain 'Official Transcript' for submission to the Overseas or Indian Institutes/Universities on request. They may apply in the prescribed form by paying the requisite fee as under by means of demand draft in favour of 'IGNOU' and payable at 'New Delhi':

1. Rs. 200/- per transcript, if it is to be sent to the student/institutes in India.
2. Rs. 400/- per transcript, if required to be sent to the Institutes outside India by the University.

A sample prescribed application form with rules and regulations in detail for this purpose is given in the students handbook & prospectus and also made available at University's website www.ignou.ac.in

7 OTHER USEFUL INFORMATION

7.1 IGNOU Newsletter

The University publishes newsletter two times in a year in English as well as in Hindi. It is mailed to the students free of cost. All the important information relevant to the students is published in the newsletter.

7.2 Reservation of Seats

The University provides reservation of seats for schedule castes, scheduled tribes, other backward classes, wards of defence personnal who lost their lives or were seriously injured and physically handicapped students as per the Government of India rules.

7.3 Scholarships and Reimbursement of Fees

Reserve categories viz., scheduled caste/schedule tribe other backward classes and physically handicapped students, have to pay the fees at the time of admission to the University along with other students.

Physically Handicapped students admitted to IGNOU are eligible for Government of India scholarships. They are advised to collect the scholarship forms from the Directorate of Social Welfare or Office of the Social Welfare Officer of the concerned State Government and submit the filled-in forms to them through the concerned Regional Director of IGNOU.

Similarly, for reimbursement of programme fees SC/ST students have to submit their forms to the Directorate of the Social Welfare or Office of the Social Welfare Officer of the respective State Government through the concerned Regional Director of IGNOU.

7.4 Provisional Certificate

On request from the student a provisional certificate will be issued on completion of IGNOU courses. For provisional certificate you have to write to the Registrar, SE Division, IGNOU, New Delhi-110068, in prescribed form as contained in this Programme Guide.

7.5 Change of Medium

Change of Medium is also permitted within one month of the first receipt of study material on payment of Rs. 200 plus Rs. 200 per 2/4 credit course and Rs. 400 per 6/8 credit course by demand draft drawn in favour of IGNOU and payable at Delhi. The change of medium shall be effective for subsequent dispatch of course materials. For replacement of course material send the books already received to the Joint Registrar, MPDD along with the copy of letter from Students Registration Division, admitting the change of medium retaining a photocopy of it for further reference and record.

For change of course/programme/medium, you should address your form (given in this programme guide) to the Registrar, Students Registration Division, IGNOU, Maidan Garhi, New Delhi-110068 along with the draft for requisite fee.

7.6 Change or Correction of Address

There is a printed card for the change/correction of address. This card is now sent to you along with the study material; a copy of the same is given in this programme guide. In case there is any correction or change in your address, you are directed to make use of that printed card addressed to your concerned Regional Director (e-mail is not entertained). The Regional Office will verify your signature from the original records and forward the same to the Registrar, SRD, IGNOU, Maidan Garhi, New Delhi-110068 for further necessary action. You are advised not to write letter to any other officer in the University, except to your Regional Director in this regard. Normally, it takes four to six weeks to effect the change. Therefore, you are advised to make your own arrangements to redirect the mail to the changed address during this period.

7.7 Change of Study Centre

The candidates are required to opt only such study centres which are activated for the programme. As far as possible the university will allot the study centre opted by the candidate. However, the university may change the study centre at its convenience without concurrence of the student at any time.

For the purpose of change of Study Centre, you have to send request to the Director of your Regional Centre. A copy of the same may be sent to Student Registration Division at the headquarters.

Counselling facilities for a programme may not be available at all the Centres. As such you are advised to make sure that counselling facilities are available for the programme you have chosen, at the new Centre opted for. As far as possible the request for change of Study Centre is considered favourably. However, the allotment of new Study Centre is subject to availability of seats for the programme at the new Centre asked for.

7.8 Change of Regional Centre

When you want transfer from one Region to another Region, you have to write to that effect to the Regional Centre from where you seek a transfer marking copies to the Regional Centre where you would like to be transferred to and also to Registrar (SRD), New Delhi. Further, you have to obtain a certificate from the Coordinator of the Study Centre from where you are seeking transfer regarding the number of assignments submitted. The Regional Director from where you are seeking the transfer will transfer all records to the Regional Centre where you seek transfer under intimation to you and Registrar (SRD). The records are normally sent by Registered Post to guard against loss in the postal transit.

7.9 Issue of Duplicate Grade Card/Marksheet

A duplicate Grade Card is issued after a request is made on the prescribed form along with a draft of Rs. 150/- to be paid in favour of IGNOU, New Delhi. The form for the purpose is given in this Programme Guide.

7.10 Re-admission

If you are not able to complete the programme in a maximum of 6 years, University has made a special provision for readmission. The form and the guidelines are available in this Programme Guide. Kindly fill and submit it as per instructions.

7.11 Simultaneous Registration

A student is permitted to register for only one programme in the given academic session. You are, therefore, advised to seek admission to only one programme in the given academic session. Violation of this rule attracts cancellation of admission to all the programmes and forfeiture of the programme fees.

7.12 Refund of Fees

Fee once paid will not be refunded under any circumstances. Programme fee may, however, be refunded if admission is not offered by IGNOU for any reason.

7.13 Migration Certificate

For Migration Certificate, requisition may be sent to the Regional Director alongwith the following documents:

- 1) Application (can be obtained from the Head Office or photocopy of the one given in programme guide could be used).
- 2) Attested copy of the marksheet.
- 3) Fee of Rs. 300/- in the form of demand draft in favour of IGNOU payable at the city where Regional Centre is located.

Samples of various forms currently used in the University are provided in this Programme Guide. Whenever you need any of these please take a photocopy, fill it and send it to us.

7.14 Disputes on Admission and other University Matters

The place of jurisdiction *for* filling of a Suit if necessary will be only at New Delhi/Delhi.

8 COMMERCE FACULTY AND ADMINISTRATION STAFF

Director

Prof. G. Subbayamma
M.A. (Eco.), Ph.D.

Professors

Prof. N.V. Narasimham
M.Com., Ph.D.
Marketing, Price Analysis & International Marketing

Prof. Nawal Kishor
M.Com. PGDIM, Ph.D
International Marketing & International Business

Prof. Madhu Tyagi
M.Com., Ph.D.
Finance

Prof. M. S. Senam Raju
M.Com., M.Phil., PGDDE, Ph.D.
Rural Marketing and Banking

Lecturers

Dr. Subodh Kesarwani
MBA, M.Com., D.Phil
Information Technology & Operations

Dr. Rashmi Bansal
M.Com., M.Phil., Ph.D.
Business Organisation

Dr. Madhulika
M.Com., LL.B., Ph.D.
Taxation and Business Law

Dr. Sunil Kumar Gupta
MBA., M.Com., M.Phil., JRF-NET., Ph.D.
Accounting and Finance

Dr. Anupriya Pandey
M.Com., Ph.D.
International Business & Entrepreneurship

Print Production

Mr. K.G. Sasi Kumar, Assistant Registrar (Publication)

Administrative/Secretarial Staff

Mr. M.P.S. Puri, AR
Ms. Sadhana Malhotra, SPA
Ms. Parveen Kapoor, Steno

**SYLLABUS OF
BACHELOR OF COMMERCE
WITH MAJOR IN
ACCOUNTING AND FINANCE
B.COM (A&F)**

9 SYLLABUS OF COMMON PROFICIENCY TEST (CPT) COURSES OFFERED BY ICAI

These are the courses passed by each student as part of CPT or PE-I or Foundation Course. Every student gets exemption for all these four courses.

BCO-001: Fundamentals of Accounting

4 credits

Objective:

To develop conceptual understanding of the fundamentals of financial accounting system.

Contents:

1. **Theoretical Framework:** Meaning and Scope of Accounting; Accounting Concepts, Principles and Conventions; Accounting Standards-concepts, objectives, benefits; Accounting Policies; Accounting as a measurement discipline - valuation principles, accounting estimates.
2. **Accounting Process:** Books of Accounts leading to the preparation of Trial Balance, Capital and revenue expenditures, Capital and revenue receipts, Contingent assets and contingent liabilities, Fundamental errors including rectifications thereof.
3. **Bank Reconciliation Statement**
4. **Inventories:** Basis of inventory valuation and record keeping.
5. **Depreciation Accounting:** Methods, computation and accounting treatment of depreciation, Change in depreciation methods.
6. **Preparation of Final Accounts for Sole Proprietors**
7. **Accounting for Special Transactions:** (a) Consignments; (b) Joint Ventures; (c) Bills of exchange and promissory notes; (d) Sale of goods on approval or return basis.
8. **Partnership Accounts:** Final accounts of partnership firms - Basic concepts of admission, retirement and death of a partner including treatment of goodwill.
9. **Introduction to Company Accounts:** Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares, redemption of preference shares.

BCO-002: Mercantile Laws

4 credits

Objective:

To test the general comprehension of elements of mercantile laws

Contents:

1. **The Indian Contract Act, 1872:** An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract and breach of contract.
2. **The Sale of Goods Act, 1930:** Formation of the contract of sale - Conditions and Warranties - Transfer of ownership and delivery of goods - Unpaid seller and his rights.
3. **The India Partnership Act, 1932:** General Nature of Partnership - Rights and duties of partners – Registration and dissolution of a firm.

BCO-003: General Economics

4 credits

Objective

To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.

Contents

1. **Introduction to Micro Economics:** (a) Definition, scope and nature of Economics; (b) Methods of economic study; (c) Central problems of an economy and Production possibilities curve.
2. **Theory of Demand and Supply:** (a) Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity; (b) Theory of consumer's behaviour - Marshallian approach and Indifference curve approach; (c) Meaning and determinants of supply, Law of supply and Elasticity of supply.
3. **Theory of Production and Cost:** (a) Meaning and Factors of production; (b) Laws of Production - The Law of variable proportions and Laws of returns to scale; (c) Concepts of Costs - Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.
4. **Price Determination in Different Markets:** (a) Various forms of markets - Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly; (b) Price determination in these markets.
5. **Indian Economy - A Profile:** (a) Nature of the Indian Economy; (b) Role of different sectors - Agriculture, Industry and Services in the development of the Indian economy, their problems and growth; (c) National Income of India - Concepts of national income, Different methods of measuring national income, Growth of national income and per capita income in various plans; (d) Basic understanding of tax system of India - Direct and Indirect Taxation.
6. **Select Aspects of Indian Economy:** (a) Population -Its size, rate of growth and its implication for growth; (b) Poverty - Absolute and relative poverty and main programs for poverty alleviation; (c) Unemployment- Types, causes and incidence of unemployment; (d) Infrastructure - Energy, Transportation, Communication, Health and Education; (e) Inflation; (f) Budget and Fiscal deficits; (g) Balance of payments; (h) External debts.
7. **Economic Reforms in India:** (a) Features of economic reforms since 1991; (b) Liberalisation, Privatisation and Disinvestment; (c) Globalisation.
8. **Money and Banking:** (a) Money - Meaning and functions; (b) Commercial Banks - Role and functions; (c) Reserve Bank of India - Role and functions, Monetary policy.

BCO-004: Quantitative Aptitude

4 credits

Objective:

To test the grasp of elementary concepts in Mathematics and Statistics and application of the same as useful quantitative tools.

Contents:

1. **Ratio and Proportion, Indices, Logarithms**
2. **Equations:** Linear - simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution to linear equations.
3. **Inequalities:** Graphs of inequalities in two variables - common region.
4. **Simple and Compound Interest including Annuity - Applications**
5. **Basic concepts of Permutations and Combinations**
6. **Sequence and Series - Arithmetic and Geometric Progressions**

7. **Sets, Functions and Relations**
8. **Limits and Continuity - Intuitive Approach**
9. **Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)**
10. **Statistical description of data:** (a) Textual, Tabular & Diagrammatic representation of data; (b) Frequency Distribution; (c) Graphical representation of frequency distribution - Histogram, Frequency Polygon, Ogive.
11. **Measures of Central Tendency and Dispersion:** Arithmetic Mean, Median - Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation.
12. **Correlation and Regression**
13. **Probability and Expected Value by Mathematical Expectation**
14. **Theoretical Distributions – Biomial, Poisson and Normal.**
15. **Sampling Theory:** Basic Principles of sampling theory, Comparison between sample survey and complete enumeration, Errors in sample survey, Some important terms associated with sampling, Types of sampling, Theory of estimation, Determination of sample size.
16. **Index Numbers**

10 SYLLABUS OF COURSES OFFERED BY IGNOU

FEG-1: Foundation Course in English 1

4 credits

The main objective of this course is to improve your proficiency in English by developing your skills in reading, writing, listening and speaking.

The course is divided into four blocks of six units each. The first four units in each block deal with (i) reading comprehension, (ii) vocabulary, (iii) grammar and usage, and (iv) writing. The last two units deal with listening and speaking. The units on listening and speaking have cassette recordings to accompany them. You can listen to them at the Study Centre assigned to you by the University.

SYLLABUS

Block 1: Units 1- 4

- Reading Comprehension : Passages from George Orwell: Animal Farm, and Indira Gandhi's speech on Human Environment.
Stories: Oscar Wilde - "The Nightingale and the Rose" and Milward Kennedy "Death in the Kitchen"
- Vocabulary : Distinction between words having related meanings; negative prefixes; phrases used to express comparisons; use of words and their opposites
- Grammar and Usage : Concord of number and person: be, do, have and other verbs, Tenses: the past indefinite, the past continuous, the present perfect continuous.
- Writing : Writing a speech; completing paragraph with the help of outlines; rewriting a story from a different point of view; continuing a story in different ways.

Unit 5-6

- Listening Comprehension : Extracts from news bulletins and talks
- Conversation : Dialogues; informal and formal situations.
- Pronunciation : Letters and sounds; words stress; English vowels.

Block 2 Units 7-10

- Reading Comprehension : Stories i) Norah burke: "The Baby-sitter" and 2) O. Henry - "Witches Loaves" Autobiography: from Indira Gandhi "A Page from the Book of Memory", Passage on "The Five Kinds of Workers".
- Exercises on Vocabulary
- Grammar and Usage : Use of the past perfect tense, the simple present tense and the Present continuous tense; ways of expressing the future; Articles; types of sentences.
- Writing : Rewriting a story in an abridged form with the help of given sentences; writing short essays.

Unit 11-12

- Listening Comprehension : A lecture on "The Burden of Woman in the Villages", a talk On "Dreams".
- Conversation : A dialogue between two passengers on a railway train; talking about the dreams one has had recently.

Block 3: Units 13 -16

Reading Comprehension : 1) Agatha Christie-”The Jewel Robbery at the Grand Metropolitan” (detective *story* 2) Ved Mehta “A world of Four Senses”) Autobiography, 3)Deris Lessing “A Mild Attack of Locusts”, 4) Willa Cather-The affair at Grover Station” (*mystery story*)

Exercises on Vocabulary

Grammar and Usage : Question Patterns, prepositional phrases, participial phrases, Phrasal verbs, relative clauses, adverbial clauses, direct and indirect speech

Writing : *Short* narrative and descriptive compositions

Unit 17 -18

Listening Comprehension Talks : 1) Life of Albert Einstein 2) Anthony R. Michaelis-“Science and politics”

Conversation : A dialogue between a teacher and a student who has just passed the higher secondary examination; asking for permission.

Pronunciation : Consonants; inflectional suffixes; contracted forms.

Block 4: Units 19-22

Reading comprehension : Bertrand Russell: “Science and Human Life”, L.P. Hartley: “A High Dive” Jawaharlal.Nehru “The Voice of India”.

Exercises on Vocabulary

Grammar and Usage : The passive voice; non-finite verbals; modal auxiliaries; revision.

Writing : Compositions based on the passages read; *short* essay.

Block 4: Unit 23 - 24

Listening Comprehension : Jawaharlal Nehru-”Tryst with Destiny”.

Conversation : Describing people; expressing agreement and disagreement; asking for directions; giving directions; invitations; accepting and declining invitations.

Video: The Nightingale and the Rose (Block 1)

Audios: 1. Passage *from* Animal Farm by *George* Orwell (Block 1)

2. Human Environment (Block 1)

3. Listening, Comprehension, Conversation and Pronunciation-1 (Block 1)

4. Listening, Comprehension, Conversation and Pronunciation-2 (Block 1)

5. Listening, Comprehension, Conversation and Pronunciation-3 (Block 2)

6. Listening, Comprehension, Conversation and Pronunciation-4 (Block 2)

7. Listening, Comprehension, Conversation and Pronunciation-5 (Block3)

8. Listening, Comprehension, Conversation and Pronunciation-6 (Block 3)

9. Listening, Comprehension, Conversation and Pronunciation-7 (Block 4)

10. Conversation and Pronunciation-8 (Block 4)

FEG-2: Foundation Course in English - 2

4 credits

The foundation course in English 2 is meant for students who do not take the Foundation Course in Hindi or any other Modern Indian Language. The main objective of the course is to develop your composition skills in English, but practice will be given in other language skills also. The different kinds of composition included in this course are: (a) Paragraphs, (b) expository composition, (c) argumentative composition, (d) narrative composition, (e) descriptive composition, (f) notes, (g) reports, and (h) summaries

SYLLABUS

Block 1

- Unit 1 Writing Paragraphs I The topic sentence, developing the topic, coherence, punctuation
Unit 2 Writing paragraphs 2 The development of a paragraph
Unit 3 Writing a Composition
Unit 4 Expository Composition
Unit 5 Note-taking: 1
Unit 6 Writing Reports: 1 Reporting Events

Block 2

- Unit 7 Argumentative composition: I
Unit 8 Argumentative Composition: 2 Note-taking: 2
Unit 9 Writing Reports: 2 Reporting meetings and speeches
Unit 11 Writing Summaries: 1
Unit 12 Writing Summaries: 2

- Videos:** 1. Reporting Events and Interviews (Block 1-3)
2. Describing Persons, Places and Objects (Block 4)

Block 3

- Unit 13 Writing Paragraphs: 3 Chronological sequence: spatial relationship; class relationships
Unit 14-15 Narrative Composition
Unit 16 Writing Reports: 3 Reporting Interviews
Unit 17 Writing Reports: 4 Reporting Surveys
Unit 18 Writing Summaries: 3

Block 4

- Unit 19 Descriptive Composition: 1 Describing persons
Unit 20 Descriptive Composition: 2
Unit 21 Descriptive Composition: 3
Unit 22 Note-taking: 3
Unit 24 Summing Up

- Audios:** 1. Writing of Paragraphs (Block 1)
2. Argumentative Composition (Block 2)
3. Note Taking from Lectures (Block 4)

बी.एच.डी.एफ.—101: हिंदी में आधार पाठ्यक्रम —01

4 क्रेडिट

हिंदी में आधार पाठ्यक्रम को पढ़कर विद्यार्थी हिंदी बोलने, लिखने सामान्य संप्रेक्षण की दक्षता प्राप्त कर सकेंगे। पाठ्यक्रम 120 घंटे का होगा और इसमें 4 क्रेडिट होंगे। यह 24 इकाइयों में विभाजित होगा। पाठ्यक्रम का विभाजन निम्नलिखित ढंग से किया गया है :

1	भाषा-कौशल पर आधारित पाठ	:	4	इकाइयाँ
2	विभिन्न विषयों पर आधारित पाठ	:	10	इकाइयाँ
	मानविकी	:	4	इकाइयाँ
	सामाजिक विज्ञान	:	3	इकाइयाँ
	विज्ञान	:	3	इकाइयाँ
3	साहित्य की विभिन्न विधाओं पर आधारित पाठ	:	6	इकाइयाँ
4	प्रशासनिक हिंदी, नोटिंग, ड्राफ्टिंग	:	4	इकाइयाँ
	संक्षेपण, पल्लवन, अनुवाद, पत्र लेखन एवं पत्रकारिता			

इन सभी इकाइयों में भाषा-कौशल बढ़ाने के लिए व्याकरण संबंधी अंश भी दिये गये हैं जिनमें हिंदी की शब्द रचना, वाक्य रचना, लेखन-विधि, शब्दकोश का प्रयोग आदि बताए गए हैं।

पाठ्य विवरण

इस पाठ्यक्रम में चार खंड है और प्रत्येक खंड में छह-छह इकाइयाँ हैं। ये चौबीस इकाइयाँ खंडवार आपको चार पुस्तिकाओं में उपलब्ध होंगी।

पाठ्य वस्तु का खंडों और इकाइयों में विभाजन निम्न प्रकार से है :

खंड 1 : भाषा तत्व और बोधन

- इकाई 1 हिंदी की लिपि और वर्तनी का परिचय
2 हिंदी की ध्वनियाँ
3 विज्ञान के विषय का बोधन
4 संस्कृति विषय का बोधन और शब्दकोश का उपयोग
5 समाज विज्ञान विषय का बोधन और निबंध रचना का परिचय
6 भाषण शैली

खंड 2 : वाचन और विविध विषय

- इकाई 7 सामाजिक विज्ञानों की भाषा (इतिहास के संदर्भ) तथा वर्तनी के कुछ नियम
8 सामाजिक विज्ञानों की भाषा (राजनीति विज्ञान) तथा शब्द रचना
9 मानविकी की भाषा (ललित कला) तथा विशेषण
10 विज्ञान की भाषा तथा पारिभाषिक शब्द
11 विज्ञान की भाषा का स्वरूप
12 विधि एवं प्रशासन की भाषा तथा पारिभाषिक शब्द और अर्थ

वीडियो कार्यक्रम : 1 ध्वनि, लिपि और वर्तनी

खंड 3 : साहित्य का आस्वादन

- इकाई 13 कहानी : पूस की रात (प्रेमचंद)
14 उपन्यास : मानस का हंस (अमृतलाल नागर)
15 नाटक : चंद्रगुप्त (जयशंकर प्रसाद)
16 निबंध : क्रोध (रामचंद्र शुक्ल)
17 आत्मकथा : गांधीजी की आत्मकथा
18 कविताएँ

खंड 4 : व्यावहारिक हिंदी और लेखन

- इकाई 19 शब्द और मुहावरे
20 संवाद शैली
21 सरकारी पत्राचार तथा टिप्पणी और प्रारूपण
22 समाचार लेखन और संपादकीय
23 अनुवाद
24 संक्षेपण, भाव पल्लवन और निबंध लेखन

ऑडियो कार्यक्रम :

- 1 भाषण शैलियाँ
2 भारतीय स्वाधीनता संग्राम और जन आंदोलन
3 राजभाषा हिंदी
4 प्रेमचंद का साहित्य
5 हिंदी साहित्य का परिचय भाग 1-2

एफ.एच.डी.-02: हिंदी में आधार पाठ्यक्रम-02

4 क्रेडिट

हिंदी के आधार पाठ्यक्रम-02 पढ़ने के बाद छात्र साहित्य की कुछ विशिष्ट विधाओं का अध्ययन करेंगे और लेखन और मौखिक सम्प्रेषण के संदर्भ में विशिष्ट संदर्भों में सम्प्रेषण के विशिष्ट रूपों का अभ्यास करेंगे।

पाठ्यक्रम 120 घंटे का होगा और इसमें 4 खंड होंगे। यह 24 इकाइयों में विभाजित होगा, हर इकाई के अध्ययन के लिए 5 घंटे होंगे।

पाठ्यक्रम की रचना

इस पाठ्यक्रम में 4 खंड हैं और प्रत्येक खंड में 6-6 इकाइयाँ हैं। ये 24 इकाइयाँ खंडवार 4 पुस्तिकाओं में उपलब्ध होंगी। पाठ्य वस्तु का खंडों और इकाइयों में विभाजन निम्न प्रकार होगा :

पाठ्य विवरण

खंड 1 : भाषा और सम्प्रेषण

- इकाई 1 सम्प्रेषण के मूल तत्व
2 उच्चरित और लिखित भाषा : सम्प्रेषण के तत्व
3 आंगिक भाषा और सम्प्रेषण
4 सम्प्रेषण के विविध रूप (साक्षात्कार, भाषा, संवाद आदि)
5. भाषिक कला के विभिन्न पक्ष
6 संवाद कला के विभिन्न पक्ष

खंड 2 : लेखन कौशल

- इकाई 7 प्रभावी लेखन
8 रचना (कंपोजिशन की तैयारी)
9 पुनर्रचना (संक्षेपण, भाव पत्वन आदि)
10 वर्णनात्मक लेखन (Descriptive Writing)
11 आख्यानपरक लेखन (Narrative Writing)
12 तार्किक लेखन (Expository Writing)

खंड 3 : साहित्य : विविध विधाएँ

- इकाई 13 डायरी
14 पत्र
15 रिपोर्टाज
16 यात्रा वृत्तांत
17 जीवनी/रेखाचित्र
18 संस्मरण

खंड 4 : लिखित सम्प्रेषण

- इकाई 19 पत्र लेखन (औपचारिक)
20 संचार के लिए लेखन
21 कार्यालयी लेखन (रिपोर्ट, कार्यवृत्त आदि)
22 सर्जनात्मक लेखन (फीचर, निबंध, कहानी आदि)
23 वैयक्तिक लेखन (संस्मरण, डायरी, यात्रावृत्तांत)
24 भाषण के लिए लेखन (वार्तालाप, रेडियो वार्तालाप, समाचार, वाद-विवाद)

EEG-04: English for Practical Purposes

8 credits

This is an 8 credit course, which will be both educational and occupational in nature. The course is divided into two sections of 4 blocks each:

- Science and Technology
- Business and Management

In the section on Science and Technology, Blocks I and 2 deal with Reading Comprehension skills and Blocks 3 and 4 deal with writing skills. In the section on Business and Management, Block 5 deals with Reading Comprehension skills, Blocks 6 & 7, deal with writing skills and Block 8 deals with oral communication skills.

SYLLABUS

SECTION 1: Science and Technology

Block 1: Reading and Comprehension Skill- 1

- Unit 1 English for Practical Purposes: An Introduction
Unit 2 Reading Comprehension-i: Passage from *The Fight Against Wound Infections*

- Unit 3 Reading Comprehension- ii: Passage from *Power and Progress*
Unit 4 Reading Comprehension- iii: Passage from *Computer Studies*
Unit 5 Reading Comprehension-iv: Passage from *Printers*

Block 2 : Reading Comprehension Skills-2

- Unit 6 Reading Comprehension-i: Passage from *Petroleum*
- Unit 7 Reading Comprehension-ii: Passage from *A Clarification of Automatic Computers*
- Unit 8 Reading Comprehension-iii: Passage from *The Stem Cell*
- Unit 9 Reading Comprehension-iv: Passage from *Cost of Coal Combustion*
- Unit 10 Reading Comprehension- v: Passage from *In Ferno*

Block 3: Writing Skills-1

- Unit 11 Writing Definitions and Descriptions
- Unit 12 Writing Process Explanations and Procedures
- Unit 13 Paragraph Writing
- Unit 14 Generalization, Clarification, and Exemplification
- Unit 15 Writing Instructions and Illustrations

Block 4: Writing Skills-2

- Unit 16&17 Writing Reports
- Unit 18 Writing Abstracts
- Unit 19&20 Oral Presentations

SECTION 2: Business and Management**Block 5: Reading Comprehension Skills**

- Unit 21 Reading Comprehension-i
- Unit 22 Reading Comprehension-ii
- Unit 23 Reading Comprehension-iii
- Unit 24 Reading Comprehension-iv
- Unit 25 Reading Comprehension-v

Block 6: Writing Skills-1

- Unit 26 Mechanics of Letter Writing
- Unit 27 Business Correspondence
- Unit 28 Letters about Jobs

Block 7: Writing Skills-2

- Unit 29 Memos
- Unit 30 Announcements, Circular Letters, Notices, Agenda
- Unit 31 Taking Notes and Preparing Minutes
- Unit 32 Writing Reports-1
- Unit 33 Writing Reports-2

Block 8: Oral Communication Skills

- Unit 34 Face to Face Communication vs. other forms of Communication
- Unit 35 Different Types of Face to Face Interaction
- Unit 36 Greetings at the Workplaces
- Unit 37 Conducting and Facing Interview
- Unit 38 Business Presentations

ई.एच.डी.—08 : प्रयोजनमूलक हिंदी**8 क्रेडिट**

इस पाठ्यक्रम के उद्देश्य निम्नलिखित हैं :

- 1 हिंदी की भाषिक व्यवस्था और उसके मानक रूप से परिचय करवाना।
- 2 प्रायोजनमूलक हिंदी के स्वरूप को स्पष्ट करना।
- 3 कार्यालय में प्रयुक्त हो रही हिंदी के स्वरूप पर प्रकाश डालना।
- 4 वैज्ञानिक और तकनीकी क्षेत्र में हिंदी की विभिन्न प्रयुक्तियों की चर्चा करना।
- 5 जनसंचार के विभिन्न माध्यमों में हिंदी के प्रयोग, की जानकारी देना।
- 6 वाणिज्य, रक्षा, विधि, रेल आदि क्षेत्रों में हिंदी के प्रयोग की जानकारी देना।

पाठ्य विवरण**खंड 1: हिंदी की भाषिक व्यवस्था और उसका मानक रूप**

- इकाई 1 मौखिक ओर लिखित भाषा का स्वरूप
- 2 लिपि—वर्तनी का मानक रूप

3 शब्द—संपदा और उसका मानकीकरण

4 आधारभूत वाक्य संरचना भाषिक प्रयोग तथा इनके मानक रूप

5 हिंदी : मानकीकरण और आधुनिकीकरण की प्रक्रिया

खंड 2 : प्रयोजनमूलक हिंदी का स्वरूप

- इकाई 6 सामान्य हिंदी, साहित्यिक हिंदी, प्रयोजनमूलक हिंदी
 7 प्रयोजनमूलक हिंदी : प्रयुक्तियां और व्यवहार क्षेत्र
 8 प्रयोजनमूलक हिंदी : वाक्य-संरचना
 9 प्रयोजनमूलक हिंदी : पारिभाषिक शब्दावली

खंड 3 : कार्यालय हिंदी-I

- इकाई 10 संविधान में हिंदी और राजभाषा अधिनियम
 11 राजभाषा : स्वरूप एवं कार्यान्वयन
 12 कार्यालयी हिंदी की भाषिक प्रकृति
 13 प्रशासनिक शब्दावली एवं अभिव्यक्ति

खंड 4 : कार्यालय हिंदी-2

- इकाई 14 प्रशासनिक पत्राचार के विविध रूप
 15 टिप्पणी-लेखन
 16 मसौदा-लेखन
 17 बैठकें और प्रतिवेदन
 18 संक्षेपण सार लेखन

खंड 5 : वैज्ञानिक और तकनीकी भाषा-रूप

- इकाई 19 वैज्ञानिक एवं तकनीकी हिंदी की प्रयुक्ति
 20 वैज्ञानिक एवं तकनीकी शब्दावली
 21 पर्याय निर्धारण, शब्द निर्माण एवं प्रयोग
 22 वैज्ञानिक एवं तकनीकी लेखन

खंड 6 : जनसंचार में हिंदी

- इकाई 23 जनसंचार माध्यम : विविध आयाम
 24 जनसंचार के विविध रूप : भाषिक प्रकृति
 25 समाचार लेखन और हिंदी
 26 विज्ञापन और हिंदी
 27 संपादन कला

खंड 7 : अन्य प्रयुक्तियां

- इकाई 28 वाणिज्य में हिंदी
 29 बैंकिंग प्रणाली में हिंदी
 30 रक्षा/सेना में हिंदी
 31 विधि/न्याय के क्षेत्र में हिंदी
 32 रेल विभाग में हिंदी

FHS-I: Foundation Course in Humanities and Social Sciences**8 credits**

Humanities and Social Sciences are disciplines which offer us the methodology to understand social reality. They also contribute towards analyzing the process of evolution and accordingly help us in shaping the future course of human development. It is by taking note of this role of these disciplines that the Foundation Course in Humanities and Social Sciences (FHS-I) has been introduced as a compulsory course for the Bachelor's Degree.

The course is aimed at offering a basic notion of most of the social, economic, political, cultural and other related humanistic problems. We go back to the study of the primitive human beings and gradually take into account the evolutionary processes by studying the march to great ancient Civilisations, social formations and systems i.e., from slavery to the present day democratic world. In certain fields the perspective is based on a world view of the various problems like apartheid, nuclear disarmament, ecology, pollution, etc. Yet, within this framework the main concern remains the search for our own past, an analysis of our present, and mankind's plan for the future. Thus, our unique struggle against colonialism, cultural renaissance, etc., are the themes related to social transformation and national integration. An attempt has also been made to familiarize you with the process of economic planning in India. This takes into account the strategies adapted and the problems related to economic development and growth.

SYLLABUS**Block 1: Man and Social Development - An Approach**

- Unit 1 Scientific Approach to the Study of Man
 Unit 2 Man as a Tool-Making/Using Animal
 Unit 3 Man as a Thinking Animal
 Unit 4 Social Change and Evolution

Block 2: Stages of Social Evolution

- Unit 5 Domestication of Animals and Origins of Agriculture
 Unit 6 River-Valley Civilisation
 Unit 7 Feudal Societies
 Unit 8 Renaissance and Reformation
 Unit 9 Industrial Revolution

Block 3: Emergence of Independent India

- Unit 10 Characteristic of Indian Economy - Pre-Colonial and Colonial
- Unit 11 National Movement - 1
- Unit 12 National Movement - 2
- Unit 13 Values of the Indian National Movement

Block 4: Problems of Economic Development

- Unit 14 Development: Goals and Issues
- Unit 15 Need for Planned Economic Development
- Unit 16 Planning Strategies - I
- Unit 17 Planning Strategies - 2
- Unit 18 Population and Development

- Videos:**
1. Tools: Survival and Development
 2. Unity and Diversity
 3. Women and Social Change in India

Block 5: National Integration

- Unit 19 Problems of National Unity - Colonial Heritage
- Unit 20 Problems of National Unity -Caste and Tribe
- Unit 21 Problems of National Unity- Regional Imbalances
- Unit 22 Multi-religious Society - The Secular Principle

Block 6: Political System

- Unit 23 The Spirit of the Indian Constitution
- Unit 24 Centre-State Relations: The Federal Principle
- Unit 25 Devolution of Power
- Unit 26 Democracy and Under-Privileged in India

Block 7: Social Transformation

- Unit 27 Modalities of Social and Cultural Transformation
- Unit 28 People's Participation in the Development Process
- Unit 29 Place of Women in Indian Society
- Unit 30 Education as Agent of Social Change

Block 8: India and the World

- Unit 31 The struggle for Freedom and Racial Equality
- Unit 32 Problems of Peace in a Nuclear World
- Unit 33 The Eco-System and Threat to it
- Unit 34 Promotion of Scientific Temper

- Audios:**
1. Slavery in Ancient India
 2. Thought, Knowledge and Reason
 3. Education and Social Change in India

FST-I: Foundation Course in Science and Technology**8 credits**

In the first few units of this course, we trace the history of science from very ancient times to the modern period. We then describe the interaction between science and society- the way science has grown in particular socio-economic conditions and, in turn, how it has influenced changes in the society. We explain the special nature of scientific knowledge, as also the scientific method. The units that follow deal with the world we live in, how it came into being, how life came into existence, the resources we have and our environmental concerns. We then go on to examine how science and technology can help us to solve some of the problems that we face in India like those of food, agriculture, health, etc. The study of the human mind and social behaviour will then be taken up along with the crucial role that information and communication play in the present day world. We will also explore the potentialities of modern scientific and technological developments. We will sum up by describing the role of science and technology in national development, especially in the Indian context. In other words, this course attempts to make you aware of what science is and what it can do; how it has always been an integral part of human life and endeavour and its immense potential in solving out problems.

SYLLABUS**Block 1: History of Science**

- Unit 1 Science as a Human Endeavour
- Unit 2 Science in the Ancient World
- Unit 3 Iron Age
- Unit 4 The Golden Age of Science in India

Block 2: Emergence of Modern Science

- Unit 5 Science in the Medieval Times
- Unit 6 Renaissance, the Industrial Revolution and After

- Unit 7 Science in Colonial and Modern India

- Unit 8 The Method of Science and the Nature of Scientific Knowledge

Block 3: Universe and Life - The Beginning

- Unit 9 Universe as a System
- Unit 10 Exploring the Universe
- Unit 11 Solar System
- Unit 12 Origin and Evolution of Life
- Unit 13 Evolution of Man

Block 4: Environment and Resources

- Unit 14 Ecosystem
- Unit 15 Component of Environment
- Unit 16 The Changing Environment
- Unit 17 Natural Resources
- Unit 18 Resources Utilisation, Planning and Management

- Videos:**
1. Method of Science (Block-2)
 2. A Window to the Universe (Block-3)
 3. The Story of a River (Block-4)
 4. Green Revolution (Block-5)
 5. Infectious Diseases (Block-5)
 6. Jean Piaget Development Stages of a Child (Block-6)
 7. INSAT (Block-6)

Block 5: Agriculture, Nutrition and Health

- Unit 19 Food and Agriculture
- Unit 20 Scientific Possibilities and Social Realities
- Unit 21 Food and Nutrition
- Unit 22 Health and Disease

Block 6: Information, Knowledge, Insight

- Unit 23 Mind and Body
- Unit 24 Psychological Aspect of Behaviour
- Unit 25 Information and Communication
- Unit 26 Modes of Communication

Block 7: Science, Technology and Development

- Unit 27 Science and Technology in Industry
- Unit 28 Technology and Economic Development
- Unit 29 Modern Developments in Science and Technology-I
- Unit 30 Modern Developments in Science and Technology-II

Block 8: New Perspectives

- Unit 31 Perceptions and Aspirations
- Unit 32 Science — The Road to Development

- Audios:**
1. Science and Society (Block-1)
 2. Astronomical Development in India (Block-3)
 3. Measuring Astronomical Distances (Block-3)
 4. Evolution of Man (Block-3)
 5. The Forest Ecosystem (Block-4)
 6. Population Pressure (Block-4)
 7. Common Misconceptions about Health (Block 5)
 8. Human Factors in Engineering (Block-6)
 9. New Information Order (Block-6)
 10. Technology and Self-Reliance (Block-7)
 11. Nuclear Disarmament (Block 7)

ECO-13: Business Environment**4 credits**

This course is designed to get you fully acquainted with the environment within which business has to be conducted. This course, comprising of 15 units, is organized in four blocks. After studying this course, you should be able to:

- explain the meaning and significance of different components of business environment
- describe the structure of Indian Economy
- examine various government policies having direct influence on the functioning of business in the country describe the economic policy and framework and its influence on the industry
- explain the role of foreign capital and evaluation India's foreign trade
- explain the concept of balance of payments and its importance
- state the implications of international trade relations

SYLLABUS**Block 1: Introduction of Business Environment**

- Unit 1 Nature and Dimension of Business Environment
- Unit 2 Economic Environment: An Overview
- Unit 3 Structure of Indian Economy
- Unit 4 Social and Cultural Environment

Block 2: Business and Government

- Unit 5 Role of Government in Business
- Unit 6 Macro Economic Policies
- Unit 7 Consumer Protection

- Video:**
1. Economic and Social Environment of Business (Block-I)

Block 3: Economic Policy and Framework

- Unit 8 Industrial Policy
- Unit 9 Industrial Sickness
- Unit 10 Industrial Relations
- Unit 11 Small Scale Sector

- Unit 13 India's Foreign Trade
- Unit 14 Balance of Payment and EXIM Policy
- Unit 15 International Trade Relations

Block 4: External Sector and Economic Reforms

- Unit 12 Foreign Investment and MNCs

- Audios:** 1. Role of government in Business (Block-2)
2. International Trade Relations' (Block-4)

AED-1: Export Procedures and Documentation**4 credits**

This is an application oriented course on export procedures and documentation. It provides you with practical knowledge required for undertaking export business in India. This course consists of four blocks containing 16 units. After studying this course, you should be able to:

- explain the policy frame work for exports
- identify various documents to be prepared for export trade
- process an export order
- identify various sources of finance and explain the procedure for receiving export procedures
- describe the process of shipment of cargo
- identify and claim various incentives and assistance provided for export in India.

SYLLABUS**Block 1: Fundamentals of Export Business**

- Unit 1 Introduction to Exports
- Unit 2 Policy Frame Work for Exports
- Unit 3 Export Sales Contracts
- Unit 4 Export Documents
- Unit 5 Processing of an Export Order

Block 2: Terms of Payment and Export finance

- Unit 6 Terms of Payment
- Unit 7 Exchange Control Regulations
- Unit 8 Export Finance
- Unit 9 Export Credit Insurance
- Unit 10 Management of Exchange Risk

Block 3: Shipment of Export Cargo

- Unit 11 Preparing for Shipment
- Unit 12 Cargo Insurance
- Unit 13 Shipment of Export Cargo

Block 4: Export Incentives and Assistance

- Unit 14 Institutional set for Exports in India
- Unit 15 Export Incentives in India: An Overview
- Unit 16 Procedures for Claiming Incentives

- Audios:** 1. Method of Payment in Export Business
2. Customs Clearance of Export Cargo
3. Central Excise Clearance Formalities for Export