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2.3.2-Percentage of teachers using ICT for effective teaching with Learning Management Systems (LMS), E-learning resources etc. (current year data)

Number of Teachers on Roll	Number of Teachers using ICT	ICT Tools and Resources Available	Number of ICT enabled classrooms	E-resources used
25	23	10	06	08


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2.3.2 No. of ICT Enabled Tools

Sl. No.	ICT Enabled Tools	Numbers
1	Projector	8
2	LED Screen	8
3	Pen Drives	8
4	CDs and DVDs	95
5	Computers	60
6	White Boards	2
7	Note pads	2
8	Laptops	7
9	Software 1.LibelInfo(Dynamic website) 2.Elibmanagement software (Dynamic website)	2
10	WhatsApp	

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2.3.2 Teachers use ICT Enabled Tools for Effective Teaching Learning Process

Sl. No.	Name of the Faculty	Department	Title of the PPT
1	Prof. Akshata Jirli	PG Department of Commerce	Basic Principles of International Taxation
2	Suchita Totagi	PG Department of Commerce	Financial Management
3	Prof. Asha Nidavani	Economics	Monetary Policy of RBI
4	Prof. Chetan Sondi	Economics	Elasticity of Demand
5	Prof. Shashanka Hadimani	Political Science	State
6	Prof. J. S Nagaratna	Political Science	Democracy
7	Prof. Nagaraj M Kotagar	Sociology	Research Methodology
8	Dr. Suresh Sankannavar	Sociology	Nature of Sociology
9	Prof. S. S. Sangolli	English	Paper boat
10	Dr. Tara B.N.	History	Heritage sites & tourist Destinations in Karnataka
11	Prof. Tejashwini Gurustalamath	Hindi	Akal Aur usake bhad
12	Dr. Veena Hugar	Kannada	Kanda
13	Dr. Rehiman Gorajanal	Kannada	Chandassu
14	Prof. B A Benni	Kannada	Alankaragalu
15	Prof. Nagaraj Parvati	Commerce	Objectives of Financial Management

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Department of Commerce

Topic Name:-Basic Principles of International Taxation

**Submitted By:-
Prof.Akshata Jirali
Lecturer**



T:I:- BASIC PRINCIPALS OF INTERNATIONAL TAX LAW

Definition of International Taxation:-

International taxation is the study or determination of tax on a person or business subject to the tax laws of different countries, or the international aspects of an individual country's tax laws as the case may be.

International Taxation



International taxation, is an area of tax, where tax is determined, in respect of an income, which is earned by a tax resident of one country, from business operations, rendering of services, employment, capital gains, dividend, interest or any other income, in another country. In such cases, both the country where the income arises, as well as the country where the person earning the income is a tax resident, seek to levy and recover tax. The international tax advisor interprets rules of international taxation, ensure that such income is taxed in only in one of the countries, or in case it is taxed in both the countries, the overall tax burden is not more than, the higher of the tax rate applicable in either of the countries.

International Taxation refers to tax levied on the cross –Border transaction. The Transaction may take place between two or more persons or entity in two or more countries or tax jurisdiction. Such transaction may involve a person in one country with property and income flows in another.

TYPES OF INTERNATIONAL TAXATION

Residence based Taxation:-

Residents of the country are taxed on their world wide (Local and Foreign) Income.

Source based taxation:-

Only local income from a source inside the country is taxed. Usually non residents are taxed only on their local income



BASIC PRINCIPLES OF INTERNATIONAL TAXATION

There are two basic principle followed by different countries in International taxation

1) Residence Based Taxation- The principle of residence-based taxation asserts that natural persons or individuals are taxable in the country or tax jurisdiction in which they establish their residence or domicile (the place at which a company or other body is registered, especially for tax purposes), regardless of the source of income. In the case of non-natural persons such as companies or firms, the place of incorporation or the place where control or management is exercised is deemed to be the place of residence. In the context of income tax, the ability to pay the tax in a country is fully measured by their global income. Therefore, the principle of residence-based taxation of income envisages (predict) the taxation of global income. Accordingly, India follows residence based taxation in case of Residents.

2) Source Based Taxation- There are individuals/entities whose "residence" is in one country but their business is actually carried on in another country and their income is earned in the latter country. In such cases, the principle of residence-based taxation would be inappropriate. Therefore, there is a view that the country which provides the opportunity and facilities to generate income or profits should also have the right to tax the same. This forms the underlying basis of the principle of source-based taxation of income. India follows source based taxation in case of non-resident.



JURISDICTION TO TAX

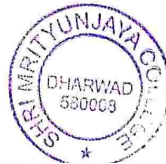
International Tax is a field where the taxing jurisdiction of two countries is involved. Tax is a sovereign issue and every state has its right to tax its residents but when there is taxing of the same property or person by two different states then the conflicts arise.

Meaning of Jurisdiction to tax

Taxing Jurisdiction means the federal, state, local, or foreign government that collects tax, interest, or penalties, however designated, on any Member's share of the income or gain attributable to the Company.

Tax jurisdictions are the building blocks of tax liability. They determine which rules and policies your business must follow – including when to register, what rate to charge, and when to file.

When you run a growing business, it can be hard to learn all the ins-and-outs of tax compliance, not to mention staying on top of all the rules, registrations, and deadlines as the year goes on.



A tax jurisdiction is a legally defined area that writes its own tax policies for businesses that operate within its borders. Basically, it's a geographic area that has its own rules.

Tax jurisdictions can set their own rules about:

- **Registration thresholds**
- Which products are taxable, tax-free, or **zero-rated supply**
- Tax rates
- Filing frequency and deadlines

In most places around the world, tax jurisdictions for consumption tax (sales tax, VAT and GST) are determined by country. There is a national or federal tax jurisdiction, and that's it.

In other places – namely the United States, the European Union and Canada – jurisdictions could be a country, region, group of countries, province(territory), state, city, country, district or other local authorities. These jurisdictions can be layered(grouped), and sometimes your business must answer to multiple levels of government at once!



Limits on tax Jurisdiction:-

Governments usually limit the scope of their income taxation in some manner territorially or provide for offsets to taxation relating to extraterritorial income. The manner of limitation generally takes the form of a territorial, residence-based, or exclusionary system.

The traditional grounds of jurisdiction to prescribe in international law are *nationality* (“the activities, interest, status or relations of [a state's] nationals outside as well as within its territory”) and *territoriality* (“conduct that, wholly or in substantial part, takes place within [a state's] territory”). Territoriality is expanded to cover conduct outside a state's territory that has, or is intended to have, a “substantial effect” within its territory. As we shall see, international tax law modifies both concepts to a significant extent, resulting primarily in expanding the scope of nationality jurisdiction.

Governments usually limit the scope of their income taxation in some manner territorially or provide for offsets to taxation relating to extraterritorial income. The manner of limitation generally takes the form of a **territorial, residence-based, or exclusionary** system.



1. Residency

Taxing regimes are generally classified as either residence-based or territorial. Most jurisdictions tax income on a residency basis. They need to define "resident" and characterize the income of nonresidents. Such definitions vary by country and type of taxpayer, but usually involve the location of the person's main home and number of days the person is physically present in the country. Examples include:

- The United States taxes its citizens as residents, and provides lengthy, detailed rules for individual residency of foreigners, covering:
 - periods establishing residency (including a formulary calculation involving three years);
 - start and end date of residency;
 - exceptions for transitory visits(a guest or a person travelling about usually in search of work) medical conditions, etc.
- The United Kingdom, prior to 2013, established three categories: non-resident, resident, and resident but not ordinarily resident. From 2013, the categories of resident are limited to non-resident and resident. Residency is established by application of the tests in the Statutory Residency Test.
- Switzerland residency may be established by having a permit to be employed in Switzerland for an individual who is so employed.

2.Territorial systems usually tax local income regardless of the residence of the taxpayer. The key problem argued for this type of system is the ability to avoid taxation on portable income by moving it outside of the country. This has led governments to enact hybrid systems to recover lost revenue.

3.Exclusion

Many systems provide for specific exclusions from taxable (chargeable) income



Practices in Excising tax jurisdiction:-

Each country must decide (i) whether, and if so at what rate, to tax its citizens/ residents on their foreign-source income (e.g. wages, interests, dividends, etc.); and (ii) whether, and if so at what rate, to tax foreigners on their income originating from sources within the jurisdiction.

I. Use of residence as a connecting factor in International tax system

Residential Status - Significance

Plays a significant role in defining the scope of taxation of Income in a particular Jurisdiction

CONNECTING FACTORS

Connecting Factors determining Jurisdiction of Tax are:

1. Residence of the Assessee
2. Source of Income

II. Use of Domicile as a connecting factor in International tax system

Domicile is a “connecting factor” or link between a person and the legal system or rules that will apply to him in specific contexts, such as the validity of a marriage, matrimonial causes (including jurisdiction in, and recognition of, foreign divorces, legal separations and nullity decrees), legitimacy, succession and taxation



There are three types of domicile: **domicile of origin, domicile of choice and domicile of dependency.**

1. The domicile of origin is the domicile that every person acquires at birth. A legitimate child born during the lifetime of his father has his domicile of origin in the country in which the father is domiciled at the time of the birth, and an illegitimate child or a legitimate child born after his father's death has his domicile of origin in the country where his mother is domiciled at the time of the birth.

2. A domicile of choice is acquired by an independent person by residing in a country with the intention of continuing to do so permanently or indefinitely. Any circumstances throwing light on the question may be considered in determining whether a domicile of choice has been acquired. Where a person abandons (rejected) his domicile of choice in a particular country but does not acquire a new domicile elsewhere, his domicile of origin will revive (bring back) and continue to govern his legal position until he acquires a new domicile of choice or of dependency.

3. A domicile of dependency arises in respect of children under 21 years, married women and mentally disordered persons. Their domicile will generally be the same as, and will change (if at all) in accordance with, the domicile of the person on whom they are deemed to be legally dependent. Thus, a legitimate child's domicile during his minority will depend on the domicile of his father during the father's lifetime and (in general) on that of his mother after his father's death. An illegitimate child's domicile during his minority will (usually) depend on his mother's domicile.



Use of Citizenship as a connecting factor in International tax system

United States employs a Citizenship-based taxation (CBT), in which individuals who are citizens or permanent residents of a country are subject to income tax on their worldwide income regardless of where they live.

This system is much rarer than residency-based taxation, which is more common among countries in Europe and Asia.

Determination of the residence of Individuals and Corporations:

Methods for determining Residential Status

Objective Tests

Subjective Tests


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K. L. E. Shri Mrityunjaya College of Arts
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Name: Prof. Suchita Totgi

Subject: Financial management (M. Com 1st
Semester)

CONCEPT OF FINANCIAL MANAGEMENT

What is Finance

1. SUB-SET OF ECONOMICS AND IN ESSENCE IS ALSO TERMED AS APPLIED MICRO-ECONOMICS.
2. IMPORTANT BUSINESS ACTIVITY.
3. FUND MANAGEMENT SCIENCE.
4. FOCUSES IN WEALTH MAXIMIZATION GOAL/ENHANCING FIRM'S VALUE.
5. FOCUSES ON FUTURE DECISION BASED ON ACCOUNTING FINANCIAL STATEMENTS.
6. ALSO REFERRED AS CORPORATE FINANCE OR MANAGERIAL FINANCE.



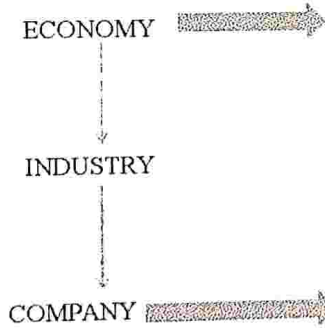
BASIC CONCEPT OF NATIONAL INCOME AND ECONOMIC INDICATORS

1. **GDP:** A measure of the final goods and services, produced by the residents of the country with resources located in that country. $GDP=(C+I+G)+(X-M)$ {Domestic Economy}; 5.3% India's GDP growth during Jan-March 2011-12, slowest in 9 years.
2. **GNP:** The value measured at market prices, of all final goods and services produced by an economy in one year. $GNP=(C+I+G)+(X-M)+(R+P)$ {Open Economy}
3. **IIP:** Index of Industrial production, released monthly, is a measure of capturing production across factories in India. It records output in factories across three categories-mining, electricity, manufacturing, IIP was flat at 0.1% in April.
4. **WPI:** Wholesale price Index; This is India's most watched cost of living index. Calculated on a monthly basis, the index gives trends in inflation rate or the rate at which wholesale prices of goods such as vegetables, fuel, manufactured items and food grains are changing. It rose to worrisome 7.55% in May.
5. **CPI:** Consumer Price Index, released monthly, gives retail prices of almost all everyday products and services from food to footwear and movie tickets to medicine. It is more realistic cost-of-living index because it captures shop-end prices. It rose 10.36% in May, showing government inability to cool prices.
6. **Sensex:** The Bombay Stock Exchange's (BSE) benchmark 30-share index (reflects the weighted arithmetic average of price relatives of 30 sensitive shares) is a barometer for equity markets, perhaps the first indicator (base year for calculation of sensx is 1978-79; value 100) about the health of the economy and investor sentiments. The Sensx closed up 76 pts. at 17,538.67 on Thursday (5th July), a three-month high, amid strong expectations about reformist moves in the coming weeks.



SUB-SET OF ECONOMICS

The fundamental Approach says



Defines the environment in which the firm operates i.e. *Key Macroeconomic factors* such as:-

1. Growth Rate of Economy,
2. Domestic savings.
3. Tax Environment.
4. Inflation rate.
5. Real interest rate.

BUSINESS FINANCE

Finance in essence, is applied Micro-Economics

Key Microeconomic tools

principal of marginal analysis according to which a decision should be guided by a comparison of incremental Benefits and Cost

1. *Economics Focuses on optimization of Valued Goals.*
2. *Finance Focuses on Wealth Maximization*
3. *To Sum up, a basic knowledge of macro-economics is necessary for understanding the environment in which company/firm operates.*
4. *Good grasp of micro-economic principles is helpful in sharpening the tools of financial decision making*



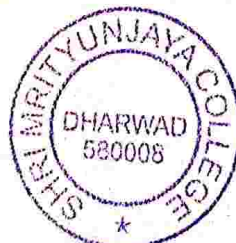
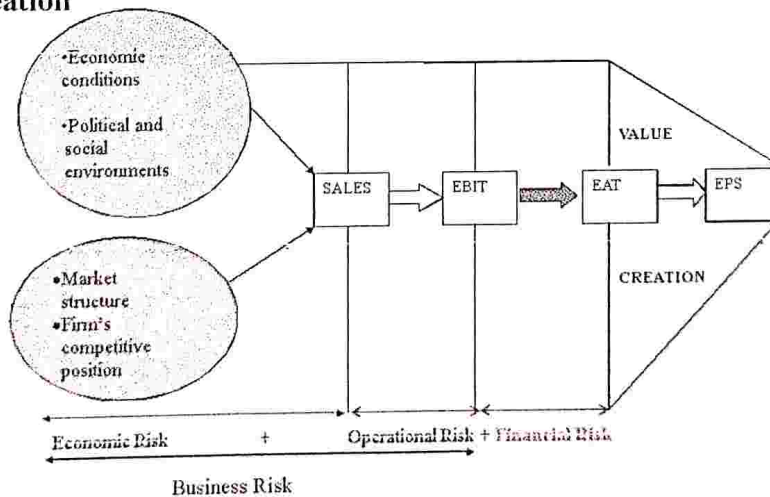
FUND MANAGEMENT SCIENCE

FINANCE FUNCTION



1. Investment or Long Term Asset Mix Decision
2. Financing or Capital Mix Decision
3. Dividend or Profit Allocation Decision
4. Liquidity or Short Term Asset Mix Decision

FOCUSES IN WEALTH MAXIMIZATION GOAL/ENHANCING FIRM'S VALUE -The process of value creation



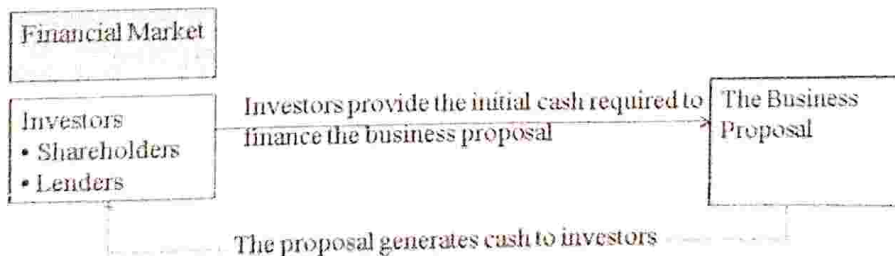
IMPORTANT BUSINESS ACTIVITIES

Major Business Activities in a Firm is categorized as:-

1. PRODUCTION
2. MARKETING
3. FINANCE

FUND MANAGEMENT SCIENCE

1. CHOICE OF FINANCIAL MARKET
2. CHOICE OF FINANCIAL INSTRUMENT--
FINANCING DECISION
3. OPTIMUM CAPITAL STRUCTURE DECISION
4. OPTIMIZATION OF COST OF CAPITAL



THANK YOU



DEPARTMENT OF ECONOMICS

Presented By

Prof. Asha D Nidavani

Prof. Chetan Sondi



DEMAND ANALYSIS [ELASTICITY OF DEMAND]



ELASTICITY OF DEMAND

- (i) **Price elasticity of demand:** Price elasticity of demand means degree of responsiveness of demand for a commodity to the change in its price. For example, if demand for a commodity rises by 10% due to 5% fall in its price, Price elasticity of demand (e_p)

$$= \frac{\text{Percentage change in quantity demanded}}{\text{Percentage change in price of the commodity}}$$

$$= \frac{10}{(-)5} = (-)2$$

Note that e_p will always be negative due to inverse relationship of price and quantity demanded.



INCOME ELASTICITY OF DEMAND

- (ii) **Income elasticity of demand:** Income elasticity of demand refers to the degree of responsiveness of demand for a commodity to the change in income of its buyer. Suppose, income of buyer rises by 10% and his demand for a commodity rises by 20%, then,

Income elasticity of demand (e_y)

$$= \frac{\% \text{ change in quantity demanded}}{\% \text{ change in price of the commodity}}$$

$$= \frac{20}{10} = 2$$



CROSS ELASTICITY OF DEMAND

(iii) **Cross Elasticity of demand:** Cross elasticity of demand means the degree of responsiveness of demand for a commodity to the change in price of its related goods (substitute goods or complementary goods). Suppose, demand for a commodity rises by 10% due to 5% rise in price of its substitute good, then

Cross elasticity of demand (e_c)

$$= \frac{\% \text{ change in quantity demanded}}{\% \text{ change in price of related good}}$$
$$= \frac{10}{5} = 2$$

(Tastes and preferences cannot be expressed numerically. So elasticity of demand cannot be numerically expressed.)



TYPES OF ELASTICITY OF DEMAND

- (i) **Perfectly inelastic demand ($e_d = 0$)**: The demand for a commodity is called perfectly inelastic when quantity demanded does not change at all in response to change in its prices (See table 16.1). Graphically, the demand curve is parallel to y-axis as shown in Fig. 16.1.

Table 16.1

Price (₹ Per kg.)	Quantity demanded (In kgs.)
10	2
15	2
20	2

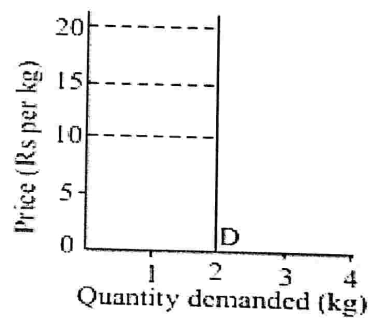


Fig. 16.1



TYPES OF ELASTICITY OF DEMAND

- (ii) **Less than unit elastic demand ($e_d < 1$)** : The demand for a commodity called less than unit elastic or relatively inelastic when the percentage change in quantity demanded is less than the percentage change in price of commodity (See table 16.2). Graphically, demand curve is steeper as shown in Fig. 16.2. The demand for necessary goods like medicines and food items etc. is less than unit elastic.

Table 16.2

Price (₹ Per kg.)	Quantity demanded (In kgs.)
10	4
20	3

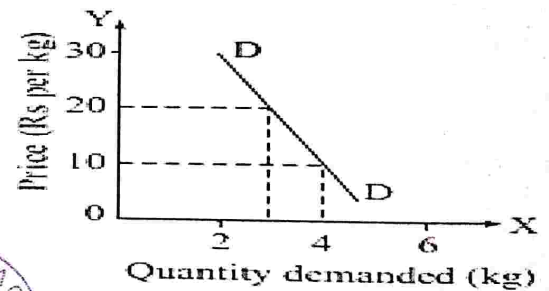


Fig. 16.2



You can see in table 16.2 that fall in quantity demanded is 75% in response to rise in price by 100%.

TYPES OF ELASTICITY OF DEMAND

(iii) **Unit elastic demand ($e_d = 1$):** When percentage change in quantity demanded of a commodity equals percentage change in its price, the demand for the commodity is called unit elastic (See table 16.3). Graphically, demand curve is rectangular hyperbola as shown in fig. 16.3

(Rectangular hyperbola is a curve on which all the rectangles formed on the curve have same area).

Table 16.3

Price (₹ Per meter)	Quantity demanded (In meters)
20	40
30	20

You can see in table 16.3 that fall in quantity demanded is 50% in response to rise in price by 50%.

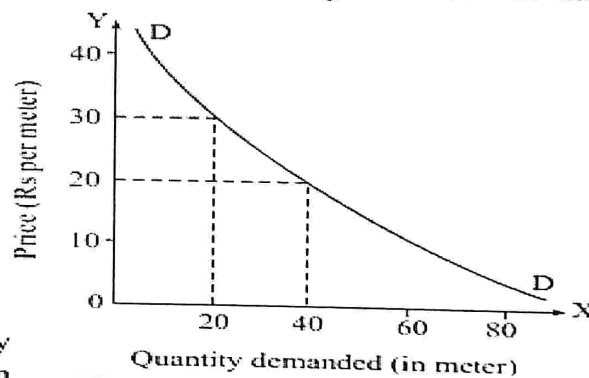


Fig. 16.3



TYPES OF ELASTICITY OF DEMAND

(iv) **More than unit elastic demand ($e_d > 1$):** When the percentage change in quantity demanded of a commodity is more than the percentage change in its price, the demand for the commodity is called more than unit elastic or highly elastic (see table 16.4). Graphically, the demand curve is flatter as shown in fig. 16.4. The demand for luxury goods is more than unit elastic.

Table 16.4

Price (₹ Per unit)	Quantity demanded (In units)
100	400
150	100

In table 16.4 the quantity demanded has fallen by 75% in response to 50% rise in the price of the commodity.

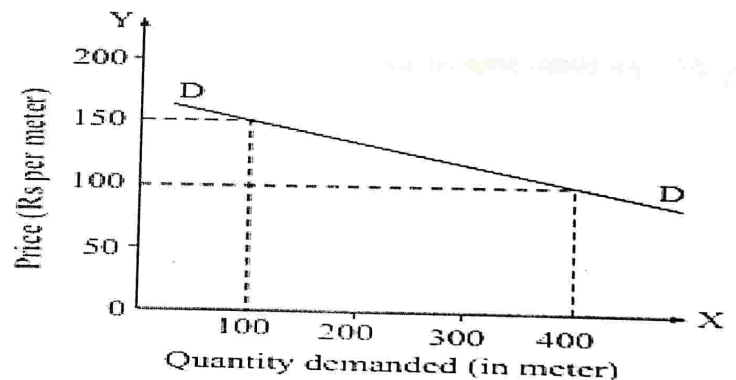


Fig. 16.4



TYPES OF ELASTICITY OF DEMAND

- (v) **Perfectly elastic demand ($e_d = \infty$):** The demand for the commodity is called perfectly elastic when its demand expands or contracts to any extent without

ECONOMICS

Price Elasticity of Demand

or very little change in its price (see table 16.5). Graphically, the demand curve is parallel to X-axis as shown in Fig. 16.5.

Table 16.5

Price (₹ Per unit)	Quantity demanded (In units)
20	2
20	4

In table 16.5 the quantity demanded of the commodity rises by 100% without change in its price.

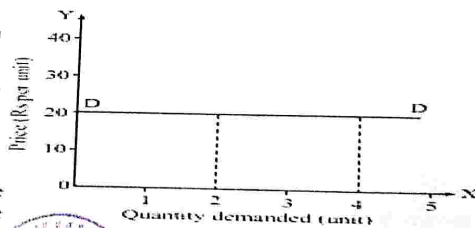


Fig. 16.5



MODULE - 6
Consumer's Behaviour

Notes

FACTORS DETERMINING THE ELASTICITY OF DEMAND

- 1.Substitutes:** Availability of close substitutes makes demand more elastic, as consumers can easily switch to alternatives.
- 2.Necessity vs. luxury:** Necessities tend to have inelastic demand, while luxuries are more elastic
- 3.Proportion of income:** Goods that take a larger share of income tend to have more elastic demand.
- 4.Time period:** Demand is more elastic in the long run, as consumers have more time to adjust to price changes.
- 5.Habitual consumption:** Goods that are habitually consumed have inelastic demand, as consumers are less sensitive to price changes.


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"STATE"

Prof. Shashanka Hadimani
Dept. of Political Science

-STATE"

INTRODUCTION

- 1** • MEANING OF STATE
• DEFINITIONS OF STATE
- 2** • ELEMENTS OF STATE
 - 1. Population,
 - 2. Territory,
 - 3. Government,
 - 4. Sovereignty
- 3** **CONCLUSION**



MEANING CONCLUSION

The state has been viewed differently by philosophers in different ages: Plato compared state to a great man in virtues. Aristotle regarded it as an association meant for the promotion of good life. Cicero viewed state as the highest product of virtue and excellence. Machiavelli looked at the state as the 'noblest product of human nature'. Hegel regarded it as the highest and noblest realization of idea of 'right'. Karl Marx viewed state as an organization of one class dominating another. Some called it as a power system and others as a welfare system.

Thus, the state is a political organization to do the work of maintaining law and order. In the words of Laski; "The state is the keystone of the social arch. It molds the form and substance of the myriad human lives with whose destinies are charged."

Significance of the State :

1. **For the Development of Man:** Man being a social animal his desires, aims and aspirations are fulfilled by the state. Therefore, for the all-round of man state is necessary.
2. **To Remove Inequality:** There is discrimination in the society among the rich, poor, upper caste, downtrodden and so on. To bring social justice by removing inequality, the state plays an important role.
3. **Protection of Democracy:** The basic principles of democracy are liberty, equality and fraternity. For the proper implementation of democratic objectives of the government state occupies important place.
4. **Protection of Rights and Liberty:** The state not only gives liberty, equality, right to life and education, it also plays an role to protect them legally.
5. **To Bring Social Changes:** Society should not be like stagnant water, it should be like flowing water. Therefore, the state plays its important role to bring social changes.
6. **Democracy:** The basic principles of democracy are liberty, equality and fraternity. For the proper implementation.



Definitions

Many definitions have been advocated to explain the term state. Some of the important definitions are quoted below:

1. According to Woodrow Wilson: The state is a person organized for law within a definite territory.
2. According to Badin: The state is an association of families and their common possessions governed by the supreme power and by reason“
3. According to Burgess: The state is a particular portion of mankind viewed as an organized unit.
4. According to Aristotle: The state is a union of families and villages having or its end perfect and self-sufficient life.
5. According to Bluntschil: The state is the politically organized national person of definite territory.
6. According to Oppenheim: A state exists when the people are settled in a country under its own sovereign government

Elements of the state

The State may thus be said to consist of four elements namely;

- 1. Population,**
- 2. Territory,**
- 3. Government,**
- 4. Sovereignty**

1. Population : Population is the most important element of the state. There can be no state without population. There have been differences of opinion among political thinkers regarding the numerical strength of the population which a state must possess. The ancient Greek political philosophers like **Plato and Aristotle were in favor of small state with small population. Plato fixed the number of population of his ideal state at 5040.**

State being a human institution, cannot be conceived of without human beings. Population is essential to a state as threads are to a piece of cloth. A desert or a mountain peak where people normally do not live, cannot be described a state. This much is, therefore, certain that there must be some people to constitute a state.

There is no limit to the size of its population. All that is required is that there must be some human being living in it. This does not mean a dozen people or so living in place will form a state. Their number should not be very small, but there is no ceiling (limit) to the population of the state.



2. Territory

The second and important element of the state is the territory Population alone does not constitute a state, it must have its own definite territory. The term territory includes boundary of a state such as land, mountains, forests, rivers, lakes, minerals, ocean, air space etc. In case it has no natural boundaries, such state has artificial boundaries. The sea which surrounds the territory of a state is marked as the territory of the state. The territory of a particular the people to know the boundaries of the state to which they belong and to which they must love and to which they must be loyal. The territory of a state develops the spirit of patriotism and feeling of oneness.

Thus, territory is a very important element of the state. In fact, it is meaningless to talk of a state without territory. For the exercise of state sovereignty, territorial limits are essential for every state. Without properly marked out territorial boundaries, there would be confusion even in conduct of international relations. There are some state like San Marino and Monaco which are very small, just a thirty eight square miles in area, where as state like, the America, Russia and China are the states which have large territories.

3. Government

- The third essential element of the state is government. The word government may be defined as political organization.
- Government is the concrete expression of the state. The people may live in a particular piece of territory, but that inhabited territory cannot be termed as state unless the people are controlled by a common government.
- Government forms the agency through which the will of the state is formulated, expressed and executed.
- Population in the absence of government is only an unorganised mass of people. The government brings about regulation and adjustment in the life of the people. The ends of the state can be achieved through the government only.
- Moreover, the state is incapable of collective action in any sphere without such an agency. All this means that government in one form or another is essential for the existence of the state.
- The Government has three branches: legislature, executive and judiciary. The legislature makes laws, the executive enforces and execute them and the judiciary interprets and punishes the breach of laws.
- The government exercises the physical coercion at the disposal of the state and "punishes disobedience to its command.
- The form of Government is immaterial so far as the state is concerned. It may be kingship, democratic or dictatorial, parliamentary or presidential, federal or unitary. A change in government does not bring a change in the state.



4. Sovereignty :

- Sovereignty is the fourth and the most important element of the state. It is the heart and soul of the state, because in the absence of the sovereignty there can be no state. The state is distinguished from other association by its possession of sovereignty. The true meaning of sovereignty is supremacy or supreme power of the state.
- There are two kinds of Sovereignty (a) Internal and (b) External.
 1. Internal Sovereignty implies the supremacy of the state over its citizens, over all their associations and over their entire possessions. This means that the state possesses authority to secure unquestioned obedience from all citizens to its laws. If any one of them throws a challenge to its authority by disobeying its laws, it can inflict upon him any type of punishment, ranging from a simple warning to death penalty depending of course on the gravity of the crime.
 2. External sovereignty implies that a state is independent in its external actions. This means that outside the territorial bounds of the state, there is no other state, government, king or any authority, who may issue command to this state. It is completely free from any such limitation. It may voluntarily accept and abide by the dictates of the international law and obligations.

CONCLUSION

The statehood, therefore means that the state should possess all the four elements; population, territory, government and sovereignty. Absence of any one these, possession of statehood cannot be possible. The possession of full-fledged state is not possible in the absence of any one of the elements. Burgess observed that "The idea of the state is the state perfect and complete; the concept of the state is the state developing and approaching perfection. With the progress of making and the development of the world. the two will tend to become identical". The state has its different stages of perfection. The ancient Greeks thought perfected from city-state to be the ideal state. The 19th century was inspired by the idea of nation state. Political philosophers of the modern world aspire for the establishment of a world state. The writers have generally, identified the following forms of state in the course of its historical evolution: the tribal state, the oriental empire, the Greek city-state, the Roman World Empire, the feudal state and finally, we are at the modern nation-state.


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SHREE MRITYUNJAYA COLLEGE OF ARTS AND COMMERCE, DHARWAD
DEPARTMENT OF POLITICALM SCIENCE

“DEMOCRACY

Prof. J S Nagarthna
Dept. of Political Science



DEMOCRACY

Intruduction

INTRUDUCTION:

Today's era is known as the era of democracy because democracy is practiced in most countries of the world. Democracy has given its citizens liberty and rights .In this system citizens have the opportunity to participate in the constitution directly or indirectly. In a Democratic system government is only a means of achieving the welfare of the people. In a Democratic system , the government is responsible to the citizens in its governance decisions and programs because of all these qualities, democracy today in most countries of the world.



Why Should I Study This Lesson:

- To understand the principles of Indian Democracy
- To list the different types of elections in India
- To analyse the process of elections To classify political parties in India
- To examine the functions of political parties

Meaning:

The word democracy comes from the Greek words demos and cratia "demos" means people cratia, means power . Democracy is the system of government in the hands of the people.

Definition:

According to Abraham Lincoln " Democracy is a government that is of citizens to citizens."

According to Barker " Democracy is the government that is driven by criticism and debate."



Origin and Growth

Ancient Age :

The use of the term democracy was first identified in the writings of the historian Herodotus as a concept of direct rule , equality of law , and responsibility of the authorities . The roots of democracy can be traced back to the ancient Greek city states and the Roman republics . The writings of the thinkers Plato and Aristotle refer to the democracy of the ancient Greeks .

The Middle Ages :

With the decline of the Roman Empire , the Middle Ages ended with that is known as the Dark Ages . During this period feudalism flourished and people became powerless if the landlords were strong . The impact reached the end of democracy .

In the Middle Age , rivalry between the church and the state , ie , the head of the church and the head of state , intensified . The then ruling monarchs began to exercise totalitarian control over the church . There was no progress in a democracy that emphasized citizens . But the rise of democratic vitality during the Dark Ages took place through the declaration of Magnacarta in 1215 by England's Second King .

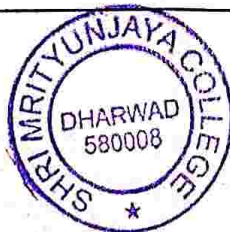


The Modern Age :

The revivalist movement that appeared at the end of the middle Ages became the driving force for the modern age . During this period , the political arena began to change in many ways . People began to respond to the abuse of power by tyrannical and aggressive monarchs . The ideas put forward by philosophers like Worlate and Rousseau loosened the grip of tyrannical monarchs . The people of England opposed the divine right of the totalitarian Stuart kings and supported Parliament . After the Glorious Revolution of 1688 , England began to exercise limited parliamentary democracy . The 13 colonies of South America , which were under English control , were liberated in 1776. The colonies , which were adopted by the Presidential Democracy in 1989 , became the United States through their own written constitution , which was based on people's sovereignty and individual rights . In 1789 , the people of France held a grand rebellion against the monarchy and enacted a democratic republic in France under the principle of independence , equality and brotherhood . The adoption of democracy by powerful nationalism in Europe has become commonplace in many countries .

The Contemporary Age:

The Post- World war II period is known as the contemporary world After world War II imperialism ended and many contries in Asia and Africa became independent. Ex: India became independcnt in 1947 srilankha in 1948 and thus most of the independent contries adopted democracy.



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Features

- Provides equality to all in administration.
- Respects the principle of equality . one person one vote follows the same pricing principle equal punishment for equal wrongdoing and equal pay for equal effort.
- Offers many types of freedoms.
- Created at the will of the people.
- The transparency of the Constitution respects the superiority of the judiciary . From time to time , fair , impartial and impeccable elections are held.
- Social , evils - takes steps to abolish.untouchability , racism , sexism.
- Obeys the principle of majority . Legislative legislation , executive directives , judicial decisions are decided by majority.
- Allowing for decentralization of power.
- Practices the principle of tolerance of cooperation.
- Gives priority to the will of the rulers.

Types of Democracy

- Direct democracy
- Indirect Democracy



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DEPARTMENT OF SOCIOLOGY

FACULTY NAME: PROF. NAGARAJM KOTAGAR

CLASS: BA V SEMESTER

TOPIC: RESEARCH METHODOLOGY

WHAT IS RESEARCH?

- **Research can be defined as the search for knowledge or as any systematic investigation to establish facts.**


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CHARACTERISTICS OF RESEARCH

- systematic
- logical
- empirical
- reductive
- replicable

TYPES OF RESEARCH

- Pure and Applied Research
- Exploratory or Formulative Research
- Descriptive Research
- Diagnostic Study
- Evaluation Studies
- Action Research
- Experimental Research
- Analytical study or statistical Method
- Historical Research
- Surveys
- Case Study



Pure and Applied Research

Pure

- it is the study of search of knowledge.

Applied

- It is the study of finding solution to a problem.

Purpose of Pure and Applied Research

- **Pure**
- It can contribute new facts
- It can put theory to the rest
- It may aid in conceptual clarification
- It may integrate previously existing theories.
- **Applied**
- It offers solutions to many practical problems.
- To find the critical factors in a practical problem.



Exploratory or Formulative Research

Exploratory

Exploratory research is preliminary study of an unfamiliar problem about which the researcher has little or no knowledge.

Purpose

- To Generate new ideas
- To increase the researcher's familiarity with the problem
- To Make a precise formulation of the problem
- To gather information for clarifying concepts
- To determine whether it is feasible to attempt the study.



Descriptive Research

- Descriptive study is a fact- finding investigation with adequate interpretation.
- It is the simplest type of research.
- It is designed to gather descriptive information and provides information for formulating more sophisticated studies
- Data are collected using observation, interview and mail questionnaire.

Purpose

- It can focus directly on a theoretical point.
- It can highlight important methodological aspects of data collection and interpretation.
- It obtained in a research may be useful for prediction about areas of social life outside in the boundaries of research.
- Descriptive studies are valuable in providing facts needed for planning social action programmes.



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Department of sociology

FACULTY NAME: DR. SURESH S SANKANNAVAR

CLASS: BA FIRST SEMESTER

TOPIC: NATURE OF SOCIOLOGY

NATURE OF SOCIOLOGY



SOCIOLOGY

Sociology is the youngest of the social science. Its major concern is society, and hence to is popularly known as the "Science of Society".

Etymological, the term sociological is the combination of two words. One Latin words- 'Societus' and other Greek words-'logos', in which 'Societus' means society and 'logos' means study or Science. In this way etymological meaning of Sociology is the Study of the Society or Science of the Society.

Definition

Different Scholars have defined Sociology in different ways. Though the content of definition is the same, definitions vary from person to person.

"Sociology is a science of Society."—L.F Ward

MacIver and Page

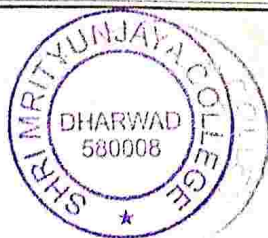
"Sociology is about Social relationship, the net of relationship, we call Society"

M. Ginsberg

"Sociology is the Study of human interaction and interrelation, their conditions and consequence"

Young

"Sociology is the scientific study of the structure of social life"



HOW DID SOCIOLOGY BEGIN

Sociology emerged in middle of nineteenth century in Europe

Three factors that led to development of sociology

- Industrial Revolution
- Travel
- Success of physical sciences

Auguste Comte in France coined the word 'sociology' in his Book **Positive Philosophy** published in 1838. Earlier it was named **Social Physics**.

He believed that a science of sociology should be based on systematic observation and classification not on authority and speculation. This was a relatively new idea at that time.

Herbert Spencer in England published his **Principles of Sociology** in 1876. He applied the theory of organic evolution to human society and developed a **grand theory of social evolution**.

Early Sociologists

Auguste Comte (1798-1857)

Known as **father of sociology**

- 'Auguste Comte argued that the methods used in **physics** should be used for the **study of society**.
 - Such a study would reveal the laws of evolution and the laws of the functioning of society.
 - Once this knowledge was available, we would be able to build society scientifically. Thus, the programmes of social reconstruction should follow a scientific understanding of society.
- Comte identified **three stages of human society**:
- **Theological,**
 - **Metaphysical and**
 - **Positivism**

Herbert Spencer (1820-1903)

- Spencer viewed that societies evolve in the same manner as living organisms.
- As generations pass, the most capable members of a society survive, while the less capable die out.
- Thus, overtime societies become more differentiated and complex.
- Spencer's views of the evolution of societies are known as **social Darwinism**.



Emile Durkheim (1858-1917)

- The credit for developing sociology as an independent discipline and science also goes to Emile Durkheim .
- To him, sociology, to be scientific must study social facts'.
- Social Fact is exterior to human mind and but it has constraints on human behavior
- Emile Durkheim gave the most notable early demonstration of scientific methodology in sociology.

Max Weber (1864-1920)

- Weber is of the view that Sociology should focus on studying social action of individuals and the method used should be different from the natural sciences.
- Social action, according to Weber should be studied subjectively emphasizing the uniqueness of each society.

Karl Marx (1818-1883)

- Marx emphasized the role of historical factors in conditioning the behavior of human beings.
- Marx believed that conflict was the initiator of social change.
- Therefore, he has given central importance to the concept of conflict

Nature of Sociology

Sociology is a science. A sciences which helps to understand the society. So, it has its own characteristics.

They are as follows:

- Sociology is an **independent Science**
- Sociology is a **social science**, not a physical science (it studies human beings, the social behavior, social activities as well as social life.)
- Sociology is the **pure science**, not an applied science. (Sociology is a subject where there are no practical works. Sociology observes then society in a theoretical way but not in practical way)
- Sociology is **abstract science**, not concrete one.
- Sociology is **all about generalizing**, not particularizing or individualizing
- Sociology is a **categorical or positive science** not a normative one. (It concerns with what is like but does not concern with what should be or what ought to be.)
- Sociology is **both rational and empirical science**. (it is both dynamic with relations and the theories and observation, experimentation)



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Name of the Topic: Paper Boat – Poem

Name of the Teacher: Prof. Shridevi S. Sangolli

Department: English



'Paper Boat' by Rabindranath Tagore

About the Poet:

Bengali Poet, writer, play Wright,
composer, philosopher and social
reformer.

Painter of Bengal Renaissance

Author of famous work poetic
'Geetanjali'

First non-European and the first
lyricist to win the Nobel Prize in
literature.



'Paper Boat' by Rabindranath Tagore

About the Poem:

It is Children poem

Innocence of Child

Simplicity of childhood
pleasure

The poem invites child
to come out and play



'Paper Boat' by Rabindranath Tagore

Gist of the poem

Sense of freedom and
adventure experienced by
children.

Children watch their paper
boat sail down in a stream,
writing their name and
village on them, hoping some
one may find them

Child imagines clouds racing
the boats and dreams, boats
continue sailing with fairies
and dreams.



'Paper Boat' by Rabindranath Tagore

Themes of the poem:

Childhood innocence and
boundless power of
Imagination

Poem describes the child's
psychology and their love
of fun playfulness.

It represents a humble
gesture of awareness, a
wish and a prayer.



'Paper Boat' by Rabindranath Tagore

Message of the poem


Boat represents a journey,
adventure and exploration.

paper symbolizes newness,
natural life and growth.

Strong desire to reunite with
family members and friends

Indication of blossoming love
and new life.

Complicated relationship
between parents and children.


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DEPARTMENT O HISTORY

**DR. TARA B.N
Heritage Sites and Tourist
Destinations in Karnataka**

**Part – A
History, Heritage Sites and Tourist
Destinations in Karnataka**

- I) Heritage Sites in South Karnataka :
 1. Halebidu
 2. Beluru
 3. Shravanabellagola
 4. Mysore, ext



1. HALEBIDU: (ಹಳೆಬೀಡು)

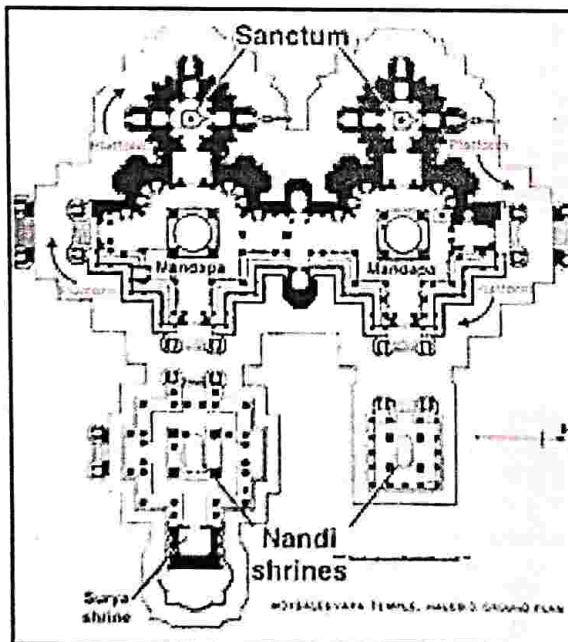
- **Halebid (or Halebidu):** is a city located in the Hassan district of Karnataka state. Formerly known as **Dwarasamudra**, Halebid is a city with adorned with a beautiful collection of temples, shrines and sculptures. It is also known as the Gem of Indian architecture owing to its sterling Hoysala architecture, its magnificent temple complexes and some stunning Jain sites. Once the majestic capital of the Hoysala empire, the city is in ruins now.

- **Location:**

The Hoysaleswara Temple is in Halebidu, also called Halebeedu, Halebid, Dorasamudra. Halebidu is a town in Hassan district of the Indian state of Karnataka. It is about 30 kilometres (19 mi) northwest of Hassan. The temple is about 16 kilometres (9.9 mi) from Belur, Karnataka temples. Halebidu has no nearby airport, and is about 210 kilometres (130 mi) west of Bengaluru (IATA Code: BLR), about 4 hours drive accessible with a four lane NH75 highway through Hassan. Halebidu is connected by railway network at Hassan to major cities of Karnataka.

- **History :**

The Hoysala period of South Indian history began about 1000 CE and continued through 1346 CE. In this period, they built around 1,500 temples in 958 centres. Halebidu was originally called Dorasamudra in its inscriptions, possibly derived from Dvarasamudra (Sanskrit words "Dvara" (gateway, door) and *Samudra* (ocean, sea, large water body)). The capital used to be Belur, Karnataka, but Dorasamudra became the established capital under king Vishnuvardhana and served as the capital of the Hoysala Empire for nearly 300 years.



**Site map of
Hoysaleswara
temple,
Halebidu**



- The temple had towers on top of each sanctum, but they are now missing. According to Foekema, these towers must have followed the star shape of the shrine, because Hoysala temples that are better preserved have them. The superstructure over the vestibule which connects the shrine to the *mantapa*, called *sukanasi* (a low tower that looks like an extension of the main tower) is also missing.

• **Description:**

- The Hoysaleswara temple, also spelled as Hoysaleshwara or Hoywaleswara temple, is a twin-temple, or *dvikuta vimana* (plan with two shrines and two superstructures). The two temples are of the same size, and their sanctums open to the east, facing sunrise. The sanctum of the "Hoysaleswara" (the king) and the other for "Shantaleswara" (the queen, Shantala Devi) both have a Shiva linga.
- The temple complex as a whole is placed on a *jagati* (literally, worldly platform). The platform is 15 feet wide around the outer walls of the temple, meant for the visitor to walk on and view the artwork clockwise while completing the circumambulation of the sanctums. It is called the *pradakshina-patha* (path for circumambulation).
- The temple had towers on top of each sanctum, but they are now missing. According to Foekema, these towers must have followed the star shape of the shrine, because Hoysala temples that are better preserved have them. The superstructure over the vestibule which connects the shrine to the *mantapa*, called *sukanasi* (a low tower that looks like an extension of the main tower) is also missing.

• **Outer walls:**

The temple outer walls is intricately carved. Its lowest layers consist of bands with friezes that consist of (from bottom to top) elephants, lions, scrolls with nature and miniature dancers, horses, scrolls, scenes from Hindu texts, mythical beasts (*makara*) and swans. According to Shadakshari Settar, the artwork shows details as "no two lions are alike in the entire span that covers more than a furlong (200 metres)", the artists "captured the Ramayana and the Mahabharata, and the main episodes of the Bhagavata".

- The friezes and wall images on the outer wall predominantly narrate the *Ramayana*, the *Mahabharata*, the *Bhagavata Purana*, the other major Shaiva and Vaishnava Puranas. Some main displays include (clockwise):
- On the north-east outer wall of the northern Shiva temple: Court scene, Bhairava, Bharavi, Samudra manthan, musicians with 12th century musical instruments, Sukracharya, Kacha-Devayani legend, Lakshmi, Umamahesvara, Vamana-Bali-Trivikrama legend, Indra legend, Virabhadra, Shiva in yoga.
- Durga as Mahishasuramardini killing buffalo demon.
- On the south-east outer wall of the southern Shiva temple: Bhisma parva and Drona parva of the *Mahabharata*; Vishnu standing, dancers and musicians celebrating the victory of Arjuna over Drona. A Ramayana frieze, outer wall
- On the north-west outer wall of the northern Shiva temple: Nataraja in Tandava dance; Durga and the Saptamatrika; legends of Abhimanyu, Drona, Krishna with Arjuna in Mahabharata; Nataraja; eight forms of Rudra; Mohini dancing; Bharavi; Sarasvati dancing, Shiva and Ganesha dancing, angry Narasimha, various forms of Vishnu, dancing Ganesha with Gajasuramardana Shiva; Kartikeya; Parvati; dancers and musicians.



❖ In terms of the theology from different Hindu traditions, the large images on the outer walls of the west side present the following frequencies (excluding small panels and miniature friezes):

- Shiva: as Umamahesvara (8), as Nataraja and destroyer of various demons (25), Dakshinamurti (1), as nude Bhairava (6)
- Shakti: as Parvati forms of Durga, Mahishasuramardini, Kali and others (18)
- Vishnu: seated or standing (15), Krishna as Venogopala (12), Varaha (2), Narasimha (4), Vamana (1), Trivikrama (1)
- Harihara (half Vishnu, Half Shiva) (1)
- Ganesha: seated or standing (4)
- Kartikeya: on peacock (1), under seven-hooded serpent (2)
- Brahma (4), Saraswati: seated or standing (9)
- Vedic deities: Indra, Surya and others (4)
- Others: Vishnu in his female avatar Mohini clothed and nude, Shiva with Mohini, Arjuna and others (not counted)
- The walls on the other side have more large images.
- **Doorways and mantapa:**

The temple has four entrances. The one normally used by visitors as main entry nowadays is the northern entrance closest to the parking lot. There is one entry on the south side and two on the east side, facing two large detached open pavilions whose ceiling is supported by lathe turned pillars.

- **Pillars and ceilings:**

The interior walls of the temple are quite plain compared to the outer wall, except for the lathe turned pillars that run in rows between the north and south entrances. The four pillars in front of each shrine are the most ornate and the only ones that have the *madanika* sculptures in their pillar brackets. Pillar and ceiling carvings with a damaged *madanakai*.

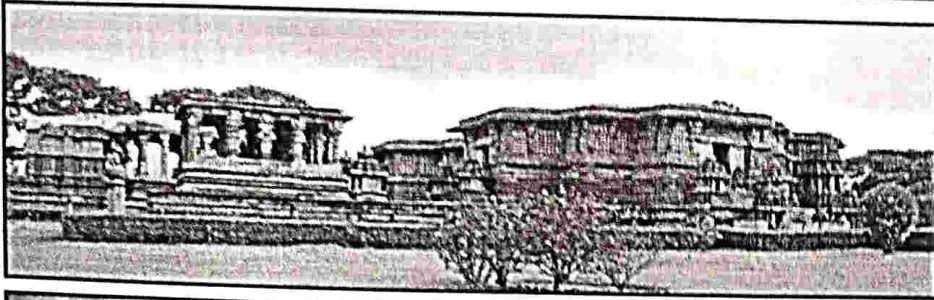
- **Sanctum:**

The twin-temple has two sanctums (*garbha griha*), both with Shiva linga. One sanctum is dedicated to "Hoysaleswara" Shiva (the king) and the other for "Shantaleswara" Shiva (the queen, Shantala). Both are of equal size. Each sanctum is a square with a *darsana dvara* (view doorway) on the east, with three niches on the north, west and south. The doorways are flanked on each side by a *dvarapala*, each leading to a *sukanasi* (vestibule chamber).

- **Artists:**

- Numerous temple artwork panels contain signatures or statements by the artists or the guild they belonged to, and these are usually at the artwork's pedestal or underneath. The most repeated names of artists found at the Hoysaleswara temple include Manibalaki, Mabala, Ballana, Bochana, Ketana, Bama, Balaki and Revoja. The guilds can be identified by the organization's icon marked and names inscribed such as Agni-Indra, Indra, Paduca (lit. west) and Paduvala-badaga (lit. northwest).

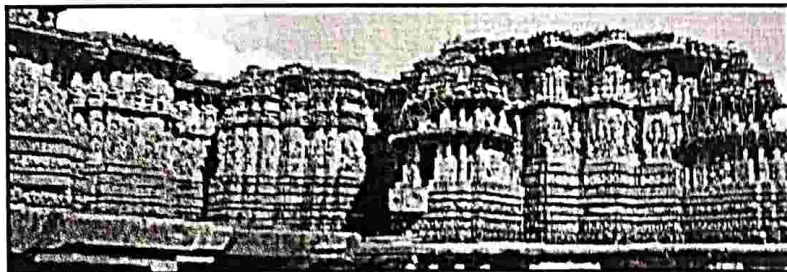
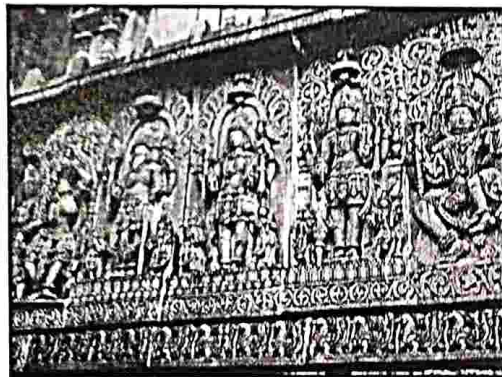




**HERITAGE
SITE
Hoysaleswara
temple
Halebidu**



**Hoysaleswara
temple, Halebidu**



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मृत्युञ्जय कला और
वाणिज्य महाविद्यालय
धारवाड



हिंदी विभागा
सेवास्विकीय मृत्युञ्जय कवि विभागाध्यक्ष
विषय: हिन्दी
कविता - अन्ततः और उसके बाद



कवि परिचय

- कवि नागार्जुन
- जन्म ३० जून १९११
- स्थान वर्तमान जिले के सतलखा
- उपनाम यात्री
- कविता-संग्रह-युगधारा -१९५३ सतरंगे पंखों वाली -१९५९, प्यासी पथराई आँखें -१९६२, तालाब की मछलियाँ -१९७४, तुमने कहा था -१९८०
- मृत्यु: ५ नवम्बर १९९८



कविता परिचय

अकाल और उसके बाद' कविता में कवि अपनी खड़ीभाषा में आधुनिक युग में मानव जीवन की सच्चाई का यथार्थ चित्रण न एक उपनाम और उदाहरणों के माध्यम से मनुष्य के खस्ता जीवन को उघेड़कर रख दिया है।

अकाल और उसके बाद

- नागार्जुन

कई दिनों तक चूल्हा रोगा, चक्की रही उदास
कई दिनों तक कानी कुतिया सोई उनके पास
कई दिनों तक लगी भीत पर छिपकलियों की गश्त
दिनों तक चूहों की भी हालत रही शिकस्त।

दाने आए घर के अंदर कई दिनों के बाद
धुआँ उठा आँगन से उपर कई दिनों के बाद
चमक उठी घर भर की आँखें कई दिनों के बाद

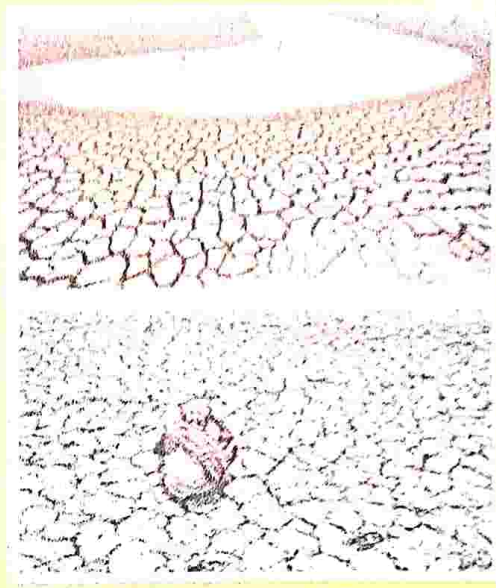


कविता सार

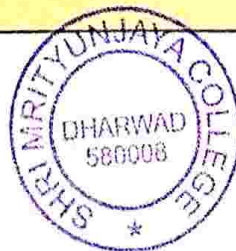
कई दिनों तक-----

-----हालत रही शिकस्ता।

प्रस्तुत काव्यांश में नागार्जुन ने अकाल के दारुण दृश्य का चित्रण किया है अकाल के समय लोग अन्न के अभाव में मरने लगते हैं। इस भूखमरी से केवल मनुष्य ही नहीं बल्कि घर के अन्य प्राणी भी प्रभावित होते हैं।



अकाल से पीड़ित घर का दृश्य प्रस्तुत करते हुमें कवि नागार्जुन जी लिखते हैं कि अकाल की स्थिति में घर में अनाज न रहने के कारण कई दिनों तक चक्की के चलने का आवाज भी न सुनाई दी। घर का बचा खुचा भोजन खानेवाली कुतिया भी भोजन ना मिलने पर उनके पास भूखी ही पड़ी रही। घर की दीवार पर छिपकलियां भी कीड़े मकौड़ा की तलाश में चक्कर लगाती रही। अकाल की स्थिति में घर में अनाज नहीं था। इसलिए घर में रहने वाले चूहों की भी हालत खराब हो गई। घर में रहने वाले सभी प्राणियों को भूखा ही रहना पड़ा।

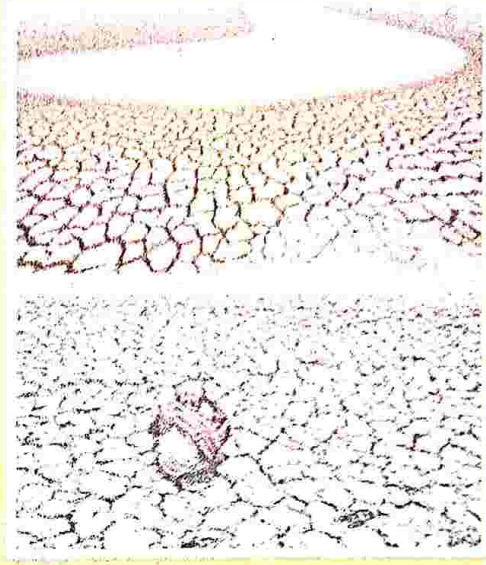


कविता सार

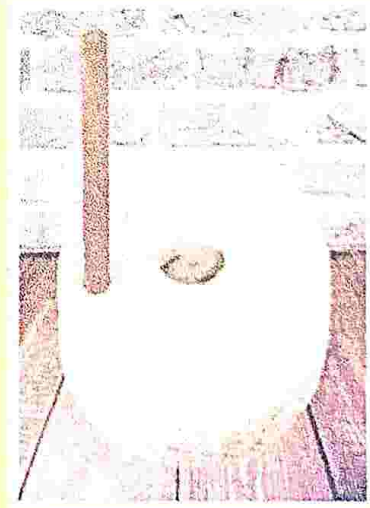
कई दिनों तक-----

-----हालत रही शिकस्त।

प्रस्तुत काव्यांश में नागार्जुन ने अकाल के दारुण दृश्य का चित्रण किया है अकाल के समय लोग अन्न के अभाव में मरने लगते हैं। इस भूखमरी से केवल मनुष्य ही नहीं बल्कि घर के अन्य प्राणी भी प्रभावित होते हैं।



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काव्यगत विशेषता

- १- आम बोलचाल की भाषा का प्रयोग है।
- २- चित्रात्मक वर्णन है।
- ३- बिम्बतकमता है।

दाने आए घर के

..... कई दिनों के बाद

प्रस्तुत कवितांश में कविवर नागार्जुन ने अकाल के बाद का दृश्य को चित्रित किया है। अकाल के बाद जब कहीं से अन्न के दोनों का घर में रहनेवाले प्राणियों में एक नवीन जीवन का संचार होता है।



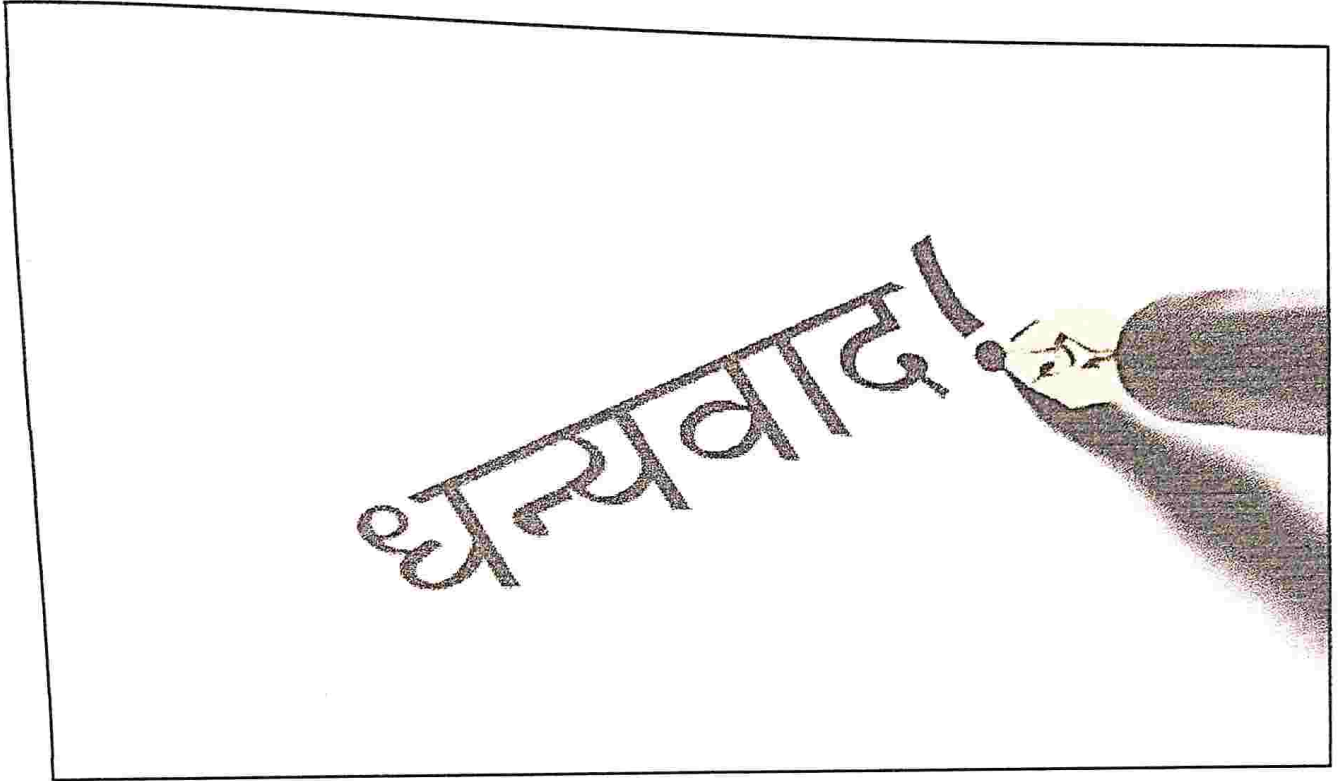
कवि कहते हैं कि भयंकर अकाल के उपरांत जब एक अकाल पीड़ित परिवार के घर अनाज आता है तो चूल्हें में आग जलती है। बहुत दिनों के बाद आंगन के ऊपर उठता हुआ धुआं दिखाई देता है। धुएँ को देखकर घर में रहनेवाले सदस्यों के साथ साथ कूचियाँ, छिपकलियाँ, चूहे सभी की आंखें में आशा की चमक दिखती है। धुएँ को देखने मात्र से ही ई दिनों से अन्न की तलाश कर रहा कौआ भी प्रसन्नता से अपने पंख खुजलाने लगता है।



काव्यगत विशेषता:

- १- भाषा सहज एवं सरल है।
- २- विम्बतकमक काव्य है।
- ३- वर्णात्मक शैली है।
- ४- काव्यांश में गेयता है।






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ಕೆ.ಎಲ್.ಇ. ಸಂಸ್ಥೆಯ,
ಶ್ರೀ ಮೃತ್ಯುಂಜಯ ಮಹಾವಿದ್ಯಾಲಯ,
ಧಾರವಾಡ.

ಕನ್ನಡ ವಿಭಾಗ
ಪವರ್ ಪಾಯಿಂಟ್ ಪ್ರಸ್ತುತಿ



ಡಾ. ವಿಣಾ ಹೂಗಾರ

ಡಾ. ಆರ್.ಆರ್. ಗೊರಜನಾಳ

ಪ್ರೊ. ಬಾಬು ಅ. ಬೆಣ್ಣೆ



A handwritten signature in black ink, appearing to be "V. V. V." with a flourish.

ವಿಭಾಗದ ಮುಖ್ಯಸ್ಥರ ಸಹಿ

ಕಂದ, ಛಂದಸ್ಸು ಮತ್ತು ಅಲಂಕಾರಗಳು

ಪ್ರೋಗ್ರಾಮ್	ಬಿ.ಎ.
ವಿಷಯ	ಐಚ್ಛಿಕ ಕನ್ನಡ
ಸೆಮೆಸ್ಟರ್	ದ್ವಿತೀಯ ಮತ್ತು ತೃತೀಯ ವರ್ಷ
ವಿಶ್ವವಿದ್ಯಾಲಯ	ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ.



ಕಲಿಕೆಯ ಉದ್ದೇಶಗಳು:

- ಕಂದ ಪದ್ಯದ ಲಕ್ಷಣದ ಬಗ್ಗೆ ಅರಿವು ಮೂಡಿಸುವುದು.
- ಛಂದಸ್ಸಿನ ಬಗ್ಗೆ ತಿಳುವಳಿಕೆ ಮೂಡಿಸುವುದು.
- ಅಲಂಕಾರ ಪ್ರಕಾರಗಳ ಬಗ್ಗೆ ಅರಿವು ಮೂಡಿಸುವುದು.



ಅವಧಿಯ ಫಲಿತಗಳು:

❖ಕಂದ ಪದ್ಯದ ಲಕ್ಷಣ, ಪ್ರಸ್ತಾರ, ಗಣ ವಿಭಜನೆ ಬಗೆಗೆ
ತಿಳಿದುಕೊಳ್ಳುವರು.

❖ಛಂದಸ್ಸಿನ ಬಗೆಗೆ ತಿಳುವಳಿಕೆ ಹೊಂದುವರು.

❖ಅಲಂಕಾರಗಳ ಪ್ರಕಾರಗಳ ಬಗ್ಗೆ ಅರಿವು ಹೊಂದುವರು.



ಕಂದ ಪದ್ಯದ ಲಕ್ಷಣಗಳು

- ಇದು ನಾಲ್ಕು ಸಾಲಿನ ಪದ್ಯ
- ಒಂದು, ಮೂರನೆ ಪಾದ ಮತ್ತು ಎರಡು, ನಾಲ್ಕನೆ ಪಾದಗಳು ಸಮವಾಗಿರುತ್ತವೆ.
- ಒಂದು ಮತ್ತು ಮೂರನೆ ಸಾಲುಗಳು ನಾಲ್ಕು ಮಾತ್ರೆಯ ಮೂರು ಗಣಗಳನ್ನು ಹೊಂದಿರುತ್ತವೆ.
(ಛ,ಛ,ಛ)
- ಎರಡು ಮತ್ತು ನಾಲ್ಕನೆಯ ಸಾಲುಗಳು ನಾಲ್ಕು ಮಾತ್ರೆಯ ಐದು ಗಣಗಳನ್ನು ಹೊಂದಿರುತ್ತವೆ.
(ಛ,ಛ,ಛ,ಛ,ಛ)



➤ ೧, ೨, ೩, ೪ ನೇ ಸ್ಥಾನದಲ್ಲಿ ಜಗಣ ಬರಬಾರದು.

➤ ೫ ನೇ ಸ್ಥಾನದಲ್ಲಿ ಜಗಣ ಅಥವಾ ಸರ್ವಲಘು ಬರಬೇಕು.

➤ ಪದ್ಯದ ಕೊನೆಯಲ್ಲಿ ಎರಡು ಗುರು ಅಥವಾ ಎರಡು ಲಘು, ಒಂದು ಗುರು ಬರಬೇಕು.

➤ |ಳ| ಳ| ಳ| = ೧೨

➤ |ಳ| ಳ| ಳ| ಳ| ಳ| = ೨೦

➤ |ಳ| ಳ| ಳ| = ೧೨

➤ |ಳ| ಳ| ಳ| ಳ| ಳ| = ೨೦



ಭಂದಸ್ಸು

• ಗಣಗಳ ಪ್ರಕಾಶಗಳು

• ೧. ಅಕ್ಷರ ಗಣ

• ಗುರುಲಘು ಮೂರಿರೆ ಮನಗಣ

ಗುರುಲಘು ಮೊದಲಲ್ಲಿ ಬರಲು ಭಯಗಣ ಮಕ್ಕುಂ

ಗುರುಲಘು ನಡುವಿರೆ ಜರಗಣ

ಗುರುಲಘು ಕಡೆಯಲ್ಲಿ ಬರಲು ಸತಗಣ ಮಕ್ಕುಂ



೨. ಮಾತ್ರಾ ಗಣ

ಗುರುವೊಂದಾದಿಯೊಳುತ್ತಲಂ, ಗುರುಮೊದಲ್ಮೂರಾಗೆ

ಶಾರ್ದೂಲಮಾ,

ಗುರು ನಾಲ್ಕಾಗಿರಲಂತು ಸ್ತಗ್ಧರೆ, ಲಘುದ್ವಂದ್ವ ಗುರುದ್ವಂದ್ವಮಾಗಿರೆ,

ಮತ್ತೇಭ,

ಲಘುದ್ವಯ ತ್ರಿಗುರುವಿಂದಕ್ಕು ಮಹಾಸ್ತಗ್ಧರಂ

ಹರಿಣಾಕ್ಷಿ ಲಘು ನಾಲ್ಕು ಚಂಪಕಮಿವಾಯಿಂ ಖ್ಯಾತ ಕರ್ನಾಟಕಂ.

೩. ಅಂಶ ಗಣ

ಬ್ರಹ್ಮ ಗಣ- ೨ ಅಂಶ, ವಿಷ್ಣು ಗಣ-೩ ಅಂಶ, ರುದ್ರ ಗಣ-೪



ಅಲಂಕಾರಗಳ ಪ್ರಕಾರಗಳು

- 1. ಅರ್ಥಾಲಂಕಾರ
- 2. ಶಬ್ದಾಲಂಕಾರ
- ಅರ್ಥಾಲಂಕಾರ ಪ್ರಕಾರಗಳು
- 1. ಉಪಮಾಲಂಕಾರ- (ಉಪಮಾನ, ಉಪಮೇಯ, ಉಪಮವಾಚಕ, ಸಮಾನಧರ್ಮ)
- 2. ರೂಪಕಾಲಂಕಾರ
- 3. ಉತ್ಪ್ರೇಕ್ಷಾಲಂಕಾರ
- 3. ದೃಷ್ಟಾಂತಲಂಕಾರ
- 4. ಅರ್ಥಾಂತರನ್ಯಾಸಲಂಕಾರ
- 5. ಶ್ಲೇಷಾಲಂಕಾರ



ಶಬ್ದಾಲಂಕಾರ ಪ್ರಕಾರಗಳು

1. ಅನುಪ್ರಾಸ

1. ವೃತ್ತಾನುಪ್ರಾಸ
2. ಛೇದಾನುಪ್ರಾಸ

2. ಯಮಕ


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OBJECTIVE OR GOALS OF FINANCIAL MANAGEMENT

PROF. NAGARAJ M. PARVATI,
DEPT. OF COMMERCE

[Back to Agenda Page](#)



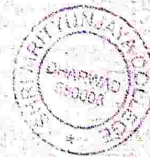
It is the duty of the top management to lay down the objectives or goals which are to be achieved by the business. In order to make wise-financial decisions a clear undertaking of the objectives of the business is necessary. Objectives provide a framework within which various decisions relating to investment, financing and dividend are to be taken.

In other words, objectives lay down a criterion by which the efficiency and profitability of a particular decision is evaluated. The choice of such a criterion lies between profit maximization and wealth maximization. Hence, there are two approaches in this regard:



PROFIT MAXIMIZATION

Profit Maximization: According to this approach, all activities which increase profits should be undertaken and which decrease profits should be avoided. Profit maximization implies that the financial decision making should be guided by only one test, which is, select those assets, projects and decisions which are profitable and reject those which are not.




The following arguments are advanced in Favour of this approach:

- Measurement of Performance
- Efficient Allocation and Utilization of Resources
- Source of Incentive
- Helpful in Facing Adverse Business Conditions
- Helpful in the Growth of the Firm




The profit maximization approach has been criticized on several grounds

- Ambiguous (unclear)
- Ignores the Time Value of Money
- Ignores Risk Factor
- Ignores Future Profits
- Ignores Social Obligations of Business
- Neglects the Effect of Dividend Policy on Market Price of the Shares.


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