

B.COM.
FOR
DISTANCE EDUCATION & PRIVATE CANDIDATES
KURUKSHETRA UNIVERSITY
KURUKSHETRA — 136119
 (Established by the State Legislature Act XII of 1956)
 ("A" Grade, NAAC Accredited)
SYLLABUS AND SCHEME OF EXAMINATION OF
B.COM. - I
w.e.f. Session 2016-17

Paper No.	Name of Paper	Internal Assessment	Theory Paper Marks	Total Marks	Time
BC-101	Business Communication	20	80	100	3 Hrs.
BC-102	Business Mathematics	20	80	100	3 Hrs.
BC-103	Financial Accounting	20	80	100	3 Hrs.
BC-104	Business Economics	20	80	100	3 Hrs.
BC-105	Business Management	20	80	100	3 Hrs.
BC-106	Basics of Computer Practical	10 -	60 -	70 30	3 Hrs.
BC-107	Environmental Studies (Compulsory Qualifying Subject)			100	3 Hrs.

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External: 80

Internal: 20

Time : 3 Hours

Note: Ten questions shall be set in the question paper with at least three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

UNIT-I

Introduction to Communication: Meaning, Concept, Importance, Basic form of communication, Process of communication, Communication Models, Theories of communication, Effective communication, Audience analysis.

Self Development and Communication: Concept, objectives, functions and importance, Development of positive personal attitudes, SWOT analysis, Interdependence, Whole communication.

Corporate Communication: Formal and informal communication networks, Barriers in communication, Kinds of barriers, Remedies to miscommunication.

Practices in Business Communication: Group discussion, Mock interview, Seminars, Effective listening exercises, individual and group presentation, Report writing.

UNIT-II

Effective Communication: Meaning, importance, principles.

Writing Skills: Planning business messages, Rewriting and editing; The first draft; Reconstructing the final draft, Formats of Business letters and memo, request letters, Good news and bad news letters, Persuasive letters, Sales letters, Collection letters, Office memorandum.

Report Writing: Meaning of report, characteristics, importance, kinds of reports, format of report, report preparation.

UNIT-III

Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate effective presentation skills.

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Time : 3 Hours

Note: Ten questions shall be set in the question paper with at least three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

UNIT-I Calculus: (Problems and theorems involving trigonometrical ratios are not to be done).

Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit function with the help of total differentials. Maxima and Minima; Cases of one variable involving second or higher order derivatives; Cases of two variables involving not more than one constraint.

Integration: Integration as anti-derivative process; Standard forms; Methods of integration *by* substitution by parts and by use of partial fractions; Definite integration; Finding areas in simple bases, Consumers and producers surplus; Nature of Commodities Learning Curve; Leontiff Input-Output Model.

UNIT-II Matrices and Determinants: Definition of a matrix, Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants upto third order; Adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; Solution of a system of linear equations having unique solution and involving not more than three variables.

UNIT-III Linear Programming Formulation of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints.

Simplex Method: Solution of problems up to three variables, including cases of mixed constraints, Duality; Transportation Problem.

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Compound Interest and Annuities: Certain different type of interest rates; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding; Valuation of simple loans debentures; Problems relating to sinking funds.

Suggested Readings:

1. Allen, R.G.D. : *Basic Mathematics*; Macmillan, New Delhi.
2. Dowling, E.T. : *Mathematics for Economics*; Schaum Series, McGraw Hill, London.
3. Holden: *Mathematics for Business and Economics*; Macmillan India, New Delhi.
4. Kapoor, V.K.: *Business Mathematics*; Sultan Chand & Sons. Delhi.
5. Loomba, Paul: *Linear Programming*. Tata McGraw Hill, New Delhi.
6. Soni, R.S.: *Business Mathematics*; Pitamber Publishing House.
7. Vohra, N.D.; *Quantitative Techniques in Management*; Tata McGraw Hill, New Delhi.

BC-103

FINANCIAL ACCOUNTING

External: 80

Internal: 20

Time : 3 Hours

Note: Ten questions shall be set in the question paper with at least three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

UNIT-I

Meaning and Scope of Accounting: Need, development and definition of accounting; Book keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting.

Accounting Principles: International accounting standards (only outlines); Accounting principles; Accounting standards in India (only outlines).

Accounting transactions: Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry, Opening entry; Relationship between journal and ledger; Rules regarding posting; Trial balance; Sub-division of journal.

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Capital and Revenue: Classification of Income; Classification of expenditure, Classification of receipts, Accounting concepts and Income measurement; Expired cost and income measurement.

Final accounts: Manufacturing accounts; Trading account; Profit and loss account; Balance Sheet, Adjustment entries.

Rectification of errors: Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

UNIT-II

Depreciation Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation depletion, amortization, and dilapidation; Depreciation accounting; Methods of recording depreciation, Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost, Depreciation policy as per Accounting Standard; Depreciation Accounting; Provisions and reserves.

Accounts of Non Trading Institutions: Income and expenditure account, Receipt and payment account, Balance Sheet.

Special Accounting Areas

Consignment Accounts: Important terms; Accounting records; Valuation of unsold stock; Conversion of consignment into branch.

Joint Venture Accounts: Meaning of joint venture; Joint venture & partnership; Accounting records.

Branch Accounts: Dependent Branch; Debtors system, stock and debtor system; Final accounts system; Wholesale branch; Independent branch; Foreign branch.

UNIT-III

Hire-purchase and installment purchase system: Meaning of hire-purchase contract; Legal provisions regarding hire-purchase contract; Accounting records for goods of substantial sale value, and accounting records for goods of small value; Installment purchase system, After sales service.

Partnership Accounts: Essential characteristics of partnership; Partnership deed; Final accounts; Adjustments after closing the accounts; Fixed and fluctuating capital, Goodwill; Joint Life Policy, Change in Profit Sharing Ratio.

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Reconstitution of a partnership firm - Admission of a partner; Retirement of a partner; Death of a partner; Amalgamation of partnership firms; Dissolution of a partnership firm - Modes of dissolution of a firm; Accounting entries; Insolvency of partners; Sale of firm to a company; Gradual realization of assets and piecemeal distribution.

Suggested Readings:

1. Anthony, R.N. and Reece, J.S. : *Accounting Principles*; Richard Irwin Inc.
2. Gupta, R.L. and Radhaswanmy, M.: *Financial Accounting*; Sultan Chand and Sons, New Delhi.
3. Monga, J.R. Ahuja, Girish and Sehgal, Ashok : *Financial Accounting*; Mayur Paper Back, Noida.
4. Shukla, M.C., Grewal, T.S. and Gupta, S.C. : *Advanced Accounts*; S. Chand & Co. New Delhi.
5. *The Institute of Chartered Accountants of India: Compendium of Statement and Standards of Accounting*, New Delhi.

BC-104

BUSINESS ECONOMICS

External: 80

Internal: 20

Time : 3 Hours

Note: Ten questions shall be set in the question paper with at least three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

UNIT-I

Introduction: Concept of business economics, nature, significance and application; Marginal utility analysis; Indifference curves analysis.

Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticities, average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

Production Function: Law of variable proportions; Iso-quants; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies; Ridge lines.

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UNIT-II

Theory of Costs: Short-run and long-run cost curves - traditional and modern approaches.

Market Structures: Market structures and business decisions; Objectives of a business firm.

- (a) Perfect Competition: Profit maximization and equilibrium of firm and industry; Short run and long-run supply curves; Price and output determination. Practical applications.
- (b) Monopoly: Determination of price under monopoly; Equilibrium of a firm, Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination, Practical applications.
- (c) Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations, Selling costs, Comparison with perfect competition; Excess capacity under monopolistic competition.
- (d) Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.

UNIT-III

Factor Pricing: Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labour; Rent- concept; Ricardian and modern theories of rent; Quasi-rent. Interests - concept and theories of interest; Profit - nature, concepts and theories of profit.

Suggested Readings:

1. Ahuja, H.L.: *Business Economics*: S. Chand & Co. New Delhi.
2. Browning Edger K. and Browning Jacquenlence, M.: *Micro-economic Theory and Applications*; Kalyani, New Delhi.
3. Fitgler G.: *The Theory of Price*: Prentice Hall of India.
4. Ferguson, P.R. and Rothschild, R. and Ferguson, G.J.: *Business Economics*; Macmillan, Hampshire.
5. John P. Gonld Jr. and Edward P. Lazear : *Micro-economic Theory*; All India Traveller, Delhi.
6. Koutsoyianni A. : *Modern Micro-economics*; Macmillan, New Delhi.
7. Nellis & Parker: *The Essence of Business Economic' s*; Prentice Hall, New Delhi.

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- 8. Richard G. Lipsly: *An Introduction to Positive Economics*; ELBS, Oxford.
- 9. Watson Donald S. and Getz Molcolm: *Price Theory and Its Uses*, Khosla Publishing House, New Delhi.

BC-105

BUSINESS MANAGEMENT

External: 80
 Internal: 20
 Time : 3 Hours

Note: Ten questions shall be set in the question paper with at least three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

UNIT-I Introduction: Concept, nature, process and significance of management; Managerial roles; An overview of functional areas of management; Development of management thought; Classical and neo-classical systems; contingency approaches.

Planning: Concept, process, and types. Decision-making-concept and process.

Bounded rationality, Management by objectives, Corporate planning; Environment analysis and diagnosis; Strategy formulation.

UNIT-II Organizing: Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentation; Organization structure forms and contingency factors.

Motivation: Motivation concept; Financial and non-financial incentives.

Leadership: Concept and leadership-styles; leadership theories.

Communication: nature, process, networks, and barriers, Effective communication.

UNIT-III Managerial Control: Concept and process; Effective control system; Techniques of control- traditional and modern.

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Management of Change: Concept, nature and process of planned change: Resistance of change, Emerging horizons of management in a changing environment.

Suggested Readings:

1. Andrew J. Dubrin, Management, Cengage Learning, New Delhi.
2. Bancevish, J.M. and Matleson, M.T. : *Organizational Behaviour & Management*; Irwin Homewood, Illinois.
3. Drucker, Peter F. : *Management Challenges for the 21st Century*; Butterworth Heinemann, Oxford.
4. Louis A. Allen : *Management and Organization*; McGraw Hill, Tokyo.
5. Maslow, Abraham : *Motivation and Personality*; Harper & Row, New York, 1954.
6. Stoner and Freeman : *Management*; Prentice-Hall, New Delhi.
7. Koontz Harold, Cyril O Donnell, and Heinz Weihrich: *Essentials of Management*; Tata McGraw Hill, New Delhi.
8. Thomas S. Bateman and Scott A. Snell: *Management*, Tata McGraw Hill Publishing Company Ltd., New Delhi.

BC-106

BASICS OF COMPUTER

(A) Theory

External: 60
Internal: 10
Time : 3 Hours

Note: Ten questions shall be set in the question paper with at least three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

Unit-I Computer: Definition, Characteristics of Computers, Basic Applications of Computer, Generations of computers. Components of Computer System: Central Processing Unit (CPU), input/output Devices, computer Memory: primary and secondary memory, magnetic and optical storage devices, Concepts of Hardware and Software.

Unit-II Software - introduction; Types - Systems, application, utility software. Operating system - definition, types and functions. Introduction to Windows. Operating system for Tabs, mobile

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phones - Android, etc. Concept of open source software. Introduction to word-processor and spreadsheet.

Unit-III Computer networks - concept, types and topologies. Software and hardware for computer networking. Internet- concept and evolution, www, URL, etc. E-commerce - concept and types - B2B, B2C, C2C, G2B, G2C, etc. Introduction to M-commerce, e-banking, and e-governance.

Suggested Readings:

1. Rajaraman V.; Adabaka Neegarika, Fundamentals of Computers, 6th ed, Prentice Hall of India, New Delhi
2. Sinha P.K., Sinha Priti, "Computer Fundamentals", Fourth Edition, BPB Publications, New Delhi.
3. Saini A.K., Kumar Pradeep, "Computer Applications in Management", Anmol Publications Pvt. Ltd., New Delhi, 2009.

(B) Practical External: 30

Max. Marks: 30
Time : 3 Hours

(B) Practical: Windows 8, MS Word, MS Excel, MS Powerpoint.

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SCHEME AND SYLLABUS FOR THE SUBJECT OF ENVIRONMENTAL STUDIES

The "Six month module syllabus for Environmental Studies for U.G. Courses" supplied by the UGC for the subject was approved for adoption in the Universities of the State. The subject is to be taught in 1st year of the U.G. Course.

The subject of Environmental studies will be included as a qualifying paper in all UG Courses (including professional courses also) from the session 2004-05 and the students will be required to qualify the same otherwise the **final result** will not be declared and **degree** will not be awarded.

Since the module syllabus for Environmental Studies for U.G. Courses supplied by the UGC has been adopted in to, the scheme of examination proposed by the UGC has been approved by the Vice-Chancellor along with the syllabus of the course under section 11(5) of KU Act, 1986 so that the same becomes operative from the session 2004-05.

Credit System: The core course will be awarded 4 credits.

Exams. Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

Paper-I	PART-A	:	Short Answer Pattern	25
	Marks			
	PART-B	:	Essay type with inbuilt choice	50
	Marks			
Paper -II	PART-C	:	Field Work (Practical)	25
	Marks			

Annual System: The examination of this compulsory qualifying subject of Environmental Studies in case of the DCC candidates will also be conducted by the Examination Branch of the University along with the annual examinations of other theory papers of the DCC candidates of the respective UG streams. With regard to the Field Work (Practical), the DCC candidates will be required to submit a Report of Practical Assignment of around 20 pages neatly written/typed, duly bound by 30 March of the session which will be got evaluated by the Examination Branch of the University as in case of Practical Assignments/Project Report submitted by the DCC candidates of other courses.

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**SIX MONTHS COMPULSORY CORE MODULE COURSE IN
ENVIRONMENTAL STUDIES: FOR UNDERGRADUATES**

PCP/Contact Classes:

The subject of Environmental Studies will also be taken up in the PCPs/Contact classes to be arranged by the University/Service Providers at their Study Centres/Study Centres in the affiliated colleges of the University with number of lectures at par with other subjects/papers of the respective courses.

Each candidate will be required to score minimum of 35% marks each in theory and Practical separately. The marks obtained in this qualifying paper will not be included in Determining the percentage of marks/division obtained by them for the award of 'degree'. However, these will be shown in the detailed marks certificate of the student.

The candidates, who will not be able to pass in the subject of Environmental Studies (Theory and/or Field Work (Practical) in 1st year will have to qualify the same by appearing in the examination of Environmental Studies in 2nd year or 3rd year or thereafter by submitting a separate examination form and examination fee of Rs. 50/- as an ex-student as in the case of 'Reappear/Compartment' candidates. There will, however, be no supplementary examination in the subject of Environmental Studies.

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and Field Work. The syllabus is divided into eight units. The first seven unit will cover lectures to enhance knowledge skills and attitude to environment. Unit eight is based on field activities which will provide students first hand knowledge on various local environmental aspects. Field experience is one of the most effective learning tools for environmental concerns. This moves out of the scope of the next book mode of teaching into the realm of oral learning in the field, where the teacher merely acts as a catalyst to interpret what the student observes or discovers in his/her own environment. Field studies are as essential as class work and form an irreplaceable synergistic tool in the entire learning process.

Course material provided by UGC for classroom teaching and field activities be utilized.

The Universities/colleges can also draw upon expertise of outside resource persons for teaching purposes.

Environmental Core Module shall be integrated into the teaching programmes of all undergraduate courses.

Suggested Readings:

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad -380013, India, Email: mapin@icenet. net (R).
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p.
4. Clerk B.S., Marine Pollution, Clanderson Pross Oxford (TB).
5. Cunningham, W.P.Cooper, T.H. Gorhani, E & Hepworth, M.T.2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p.
6. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment (R).
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute. Oxford University Press. 473p
9. Hawkins RE, Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R).
10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140p.
11. Jadhav, H. & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p.
12. Mckinney, M.L. & Schoch, R.M. 1996. Environmental Science Systems & Solutions, Web enhanced edition. 639p.
13. Mhaskar A. K., Matter Hazardous, Techno-Science Publications (TB).
14. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB).
15. Odum, E.P. 1971. Fundamentals of Ecology, W.B. Saunders Co. USA, 574p.
16. Rao, M.N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
17. Sharma, B.K., 2001. Environmental Chemistry. Goel Publ. House, Meerut.
18. Survey of the Environment, The Hindu (M).
19. Townsend C., Harper J., and Michael Began, Essentials of Ecology, Blackwell Science (TB).
20. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol. I and II, Enviro Media (R).
21. Trivedi R.K. and P.K. Goel, Introduction to air Pollution, Techno-Science Publications (TB)
22. Wagner K.D., 1998: Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p.

(M) Magazine
 (R) Reference
 (TB) Textbook

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- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem: -
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

UNIT-4: Biodiversity and its Conservation

- Introduction-Definition: genetic, species and ecosystem diversity.
- Biogeographical classification of India.
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation.
- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India.
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT-5: Environmental Pollution: Definition

- Causes, effects and control measures of: -
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

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UNIT-6: Social Issues and the Environment

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act. - Forest Conservation Act.
- Issues involved in enforcement of environmental legislation
- Public awareness.

UNIT-7: Human Population and the Environment

- Population growth, variation among nations.
- Population explosion-Family welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of information Technology in Environment and human health.
- Case Studies.

UNIT-8: Field Work (Practical).

- Visit to a local area to document environmental assets- river/forest/grassland/hill/mountain.
- Visit to a local polluted site- Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc.