

## DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS) ARUMBAKKAM, CHENNAI - 600106

College with Potential for Excellence Linguistic Minority Institution Affiliated to University of Madras

CRITERION – I CURRICULAR ASPECTS

# QLM

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#### DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai 600 106

1.1.1 Curricula developed and implemented have relevance to the local, national, regional and global developmental needs which is reflected in Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and Course Outcomes (COs) of the Programmes offered by the Institution

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≻ List of Courses relevant to Local, Regional,

National and Global needs

≻ Course File

> Approved Programme Outcome and

Programme Specific Outcome



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# **Board of Studies – Constitution & Minutes**



DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106

# PG AND RESEARCH DEPARTMENT OF MASTER OF COMPUTER APPLICATIONS (M.C.A.)

# MCA - SHIFT I – BOS

2020 - 2021

Dwaraka Doss Goverdhan Doss Vaishnav College Arumbakkam, Chennai - 600106.

## D.G. VAISHNAV COLLEGE (AUTONOMOUS)

#### DEPARTMENTOF MCA

## BOARD OF STUDIES Meeting (MCA)

Minutes of the meeting of the BOS held on 22-10-2020 to pass the syllabus of Two Year MCA Programme effective from the academic year 2020-2021.

#### Members Present are:

- 1. Dr. T. SANTHANAM
- 2. Dr. S. GOPINATHAN
- 3. Dr. T.NIRMAL RAJ
- 4. Dr. V.V. RAMALINGAM
- 5. Mr. MATHIVANAN ELANGOVAN
- 6. Mr. PRASHANTH PAREKH

University Nominee Academic Expert-1 Academic Expert-2 Industry Expert Alumni

Chairman

## The Faculty members of the Department present are:

- 1. Dr. T. VELMURUGAN
- 2. Dr. S. SANTHOSH BABOO
- 3. Dr. R. ANANDHI
- 4. Dr. K. ANGAYARKANNI
- 5. Dr. T. SRIDEVI
- 6. Ms. A.S. THENMOZHI
- 7. Ms. M.P. SUKASSINI

The members met and discussed in detail about the curriculum to be implemented from the academic year 2020-2021 for the Two year MCA Programme (as per AICTE direction) and its relevance to the industry requirements and employability and resolved the following:

- 1. The suggestions given by the University nominee, academic experts, industry experts and alumni are considered.
- Since MCA curriculum is compressed to two years from three years, Commerce subject is not be a part of MCA curriculum from the academic year 2020-2021 onwards
- 3. Introduction of courses relevant to industry and research is appreciated by all members.
- 4. Important core and elective papers are retained for the benefit of the students
- 5. At least one certificate course (not less than 8 weeks) offered by NPTEL at PG level is made mandatory for the students during the course of study.
- 6. Spoken tutorial offered by IIT-Mumbai is included in every semester. The subjects will be decided based on the offering by IIT Mumbai from time to time.
- 7. Statistics course is given as Non-Major Elective in first semester.
- 8. Any other trending courses will be included as Electives in future.

PRINCIPAL Dwaraka Doss Gererdhan Doss Valshnav Cullege Arumbakkam, Chennal - 600106.

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- 9. This syllabus can be continued for at least three academic years without any major
- 10. The members unanimously approved the syllabus of MCA Curriculum.
- 11. The practical exposure to AI and Robotics, IOT, DEVOPS and other related technologies suggested by experts will be duly carried out to the interested students by suggesting them the courses offered online by premier institutes that will help them to upgrade their skills in the chosen domain and brighten their career prospects.

Internal Members:

| Sl.No | Faculty Name        | Signature      |
|-------|---------------------|----------------|
| 1     | Dr. T. VELMURUGAN   | Fallen and     |
| 2     | Dr. R. ANANDHI      | P. Anordhi     |
| 3     | Dr. K. ANGAYARKANNI | K. Brynnekerne |
| 4     | Dr. T. SRIDEVI      | Thie           |
| 5     | Ms. A.S. THENMOZHI  | P.I            |
| 6     | Ms. M.P. SUKASSINI  | Storion        |

#### External Members:

| 1 | Dr.S. Gopinathan, University Nominee,<br>Professor, Department of Computer Science, University<br>of Madras, Guindy Campus, Chennai-25.<br>Mail: gnathans2002@gmail.com<br>Mobile: 94436 27956/79048 37870 | Stering      |
|---|--|--------------|
| 2 | Dr.T.Nirmalraj,<br>Academic Expert-1,<br>HOD, Department of CSA,<br>SCSVMV, Enathur,<br>kanchipuram 631 561.<br>Mail: tnirmalraj@yahoo.com/tnirmalraj@kanchiuniv.ac.in<br>Mobile: 9498028711               | ( ) Alter of |

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Dr. V. V. Ramalingam, CAq---Associate Professor, Department of Computer Science and Engineering, 3 SRMIST, Kattankulathur. Mail: ramalinv@srmist.edu.in Mobile: 9444181684/8667342625 Mr. MathivananElangovan, Aparent Industry Expert, 4 Founder and CEO, MEBOT Robotics, Sholinganallur, Chennai. Mr. Prashanth Parekh, Alumni, Sr. Director - Technology, 5 Mail: pkh\_p@hotmail.com Mobile: 98402 24694

#### Chairman:

| 1 Dr. T. Santhanam, Chairman,<br>Associate Professor and Head,<br>Deparment of MCA,<br>D.G. Vaishnav College. | 7. Jan Ihanam |
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# List of Courses relevant to Local, Regional, National and Global needs



#### DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS) College with Potential for Excellence Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai 600 106

1.1.1 Curricula developed and implemented have relevance to the local, national, regional and global developmental needs which is reflected in Programme Outcomes (POs), Programme Specific Outcomes (PSOs), and Course Outcomes (COs) of the Programme offered by the Institution.

| Global Needs |           |   |          |   |  |
|--------------|-----------|---|----------|---|--|
| SI No        | Programme | Duoguommo Nomo                                | Course   | Course Name                               |  |
| 51 10        | Code      | Programme Name                                | Code     | Course Name                               |  |
| 1            | 3         | BBA   | 03625    | Information Management                    |  |
| 2            | 8         | B.Sc., Mathematics                            | 8318     | Mathematical Statistics                   |  |
| 3            | 9         | B.Sc., Physics                                | 09517    | Solid State Physics                       |  |
| 4            | 9         | B.Sc., Physics                                | 09620    | Relativity and Quantum Mechanics          |  |
| 5            | 9         | B.Sc., Physics                                | 09621    | Nuclear and Particle Physics              |  |
| 6            | 10        | B.SC., Chemistry                              | 10517    | Analytical Chemistry                      |  |
| 7            | 10        | B.SC., Chemistry                              | 10515    | Inorganic Chemistry I                     |  |
| 8            | 11        | B.Sc., Biochemistry                           | 11519(A) | Priciples of Biotechnology                |  |
| 9            | 13        | B.Sc., Plant Biology<br>& Plant Biotechnology | 13623    | Plant Biotechnology                       |  |
| 10           | 14        | B.Sc., VISCOM                                 | 14418    | Digital Cinematography                    |  |
| 11           | 14        | B.Sc., VISCOM                                 | 14523    | Audio Visual Techniques                   |  |
| 12           | 14        | B.Sc., VISCOM                                 | 14313    | Computer Graphics                         |  |
| 13           | 15        | B.Sc., Computer<br>Science                    | 15624    | Data Mining                               |  |
| 14           | 15        | B.Sc., Computer<br>Science                    | 15621    | Programming in PHP                        |  |
| 15           | 15        | B.Sc., Computer<br>Science                    | 15622    | Python Programming,                       |  |
| 16           | 20        | M.Com   | 20314    | Fundamentals of Information<br>Technology |  |
| 17           | 20        | M.Com   | 20313    | India's foreign trade and Investment      |  |
| 18           | 20        | M.Com   | 20206    | Service Marketing                         |  |
| 19           | 20        | M.Com   | 20104    | Logistics and supply chain<br>management  |  |
| 20           | 21        | M.Sc., Mathematics                            | 21318    | DIGITAL LOGIC<br>FUNDAMENTALS             |  |
| 21           | 21        | M.Sc., Mathematics                            | 21424    | ALGORITHMS                                |  |
| 22           | 21        | M.Sc., Mathematics                            | 21317    | NUMBER THEORY &<br>CRYPTOGRAPHY           |  |
| 23           | 21        | M.Sc., Mathematics                            | 21102    | REAL ANALYSIS-I                           |  |
| 24           | 21        | M.Sc., Mathematics                            | 21103    | PROBABILITY THEORY                        |  |
| 25           | 21        | M.Sc., Mathematics                            | 21208    | REAL ANALYSIS-II                          |  |
| 26           | 21        | M.Sc., Mathematics                            | 21210    | MATHEMATICAL STATISTICS                   |  |



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| Global Needs |                   |                            |                |   |  |  |
|--------------|-------------------|----------------------------|----------------|---|--|--|
| Sl No        | Programme<br>Code | Programme Name             | Course<br>Code | Course Name   |  |  |
| 27           | 21                | M.Sc., Mathematics         | 21211          | FUZZY SETS & THEIR<br>APPPLICATIONS   |  |  |
| 28           | 21                | M.Sc., Mathematics         | 21313          | COMPLEX ANALYSIS-I  |  |  |
| 29           | 21                | M.Sc., Mathematics         | 21314          | TOPOLOGY  |  |  |
| 30           | 21                | M.Sc., Mathematics         | 21418          | COMPLEX ANALYSIS-II   |  |  |
| 31           | 21                | M.Sc., Mathematics         | 21419          | FUNCTIONAL ANALYSIS   |  |  |
| 32           | 21                | M.Sc., Mathematics         | 21103          | PROBABILITY THEORY  |  |  |
| 33           | 21                | M.Sc., Mathematics         | 21210          | MATHEMATICAL STATISTICS   |  |  |
| 34           | 22                | M.Sc., Physics             | 22313(A)       | Elective II - Paper 15 - Relativistic<br>Quantum Mechanics                    |  |  |
| 35           | 22                | M.Sc., Physics             | 22314          | Materials Synthesis and<br>Charecterization                                   |  |  |
| 36           | 22                | M.Sc., Physics             | 22204          | Advanced Electronic Circuits  |  |  |
| 37           | 24                | M.Sc., Biochemistry        | 24317          | Bioinformatics  |  |  |
| 38           | 24                | M.Sc., Biochemistry        | 24206          | Analytical Biochemistry   |  |  |
| 39           | 24                | M.Sc., Biochemistry        | 24208          | Molecular Biology   |  |  |
| 40           | 24                | M.Sc., Biochemistry        | 24419          | Nutrigenomics   |  |  |
| 41           | 24                | M.Sc., Biochemistry        | 24105(C)       | Stem cell Biology   |  |  |
| 42           | 24                | M.Sc., Biochemistry        | 24418          | Immunology  |  |  |
| 43           | 25                | M.Sc., Biotechnology       | 25317          | Core Paper – 10: Bioinformatics   |  |  |
| 44           | 25                | M.Sc., Biotechnology       | 25211(B)       | Elective Paper – 3B Clinical Trials   |  |  |
| 45           | 25                | M.Sc., Biotechnology       | 25210(C)       | Elective Paper – 2C DNA<br>Barcoding Technology                               |  |  |
| 46           | 25                | M.Sc., Biotechnology       | 25210(A)       | Elective Paper – 2A Forensic<br>Science                                       |  |  |
| 47           | 25                | M.Sc., Biotechnology       | 25420          | Extra Disciplinary – 2: Research<br>Methodology, Bioethics &<br>Biostatistics |  |  |
| 48           | 25                | M.Sc., Biotechnology       | 25319(B)       | Elective Paper – 4B Nano<br>Biotechnology                                     |  |  |
| 49           | 26                | M.Sc., MicroBiology        | 26316          | Recombinant DNA Technology  |  |  |
| 50           | 27                | M.Sc., Computer<br>Science | 27321          | Cryptography  |  |  |
| 51           | 27                | M.Sc., Computer<br>Science | 27318          | Big Data analytics  |  |  |
| 52           | 27                | M.Sc., Computer<br>Science | 27319          | Cloud Computing   |  |  |
| 53           | 27                | M.Sc., Computer<br>Science | 27209          | Digital Image processing  |  |  |



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| Global Needs |                   |                                  |                |  |  |
|--------------|-------------------|----------------------------------|----------------|--|--|
| Sl No        | Programme<br>Code | Programme Name                   | Course<br>Code | Course Name  |  |
| 54           | 27                | M.Sc., Computer<br>Science       | 27212          | Data warehousing and data mining                           |  |
| 55           | 28                | M.Sc., Information<br>Technology | 28318          | Software testing   |  |
| 56           | 30                | MBA                              | 30428          | Retail management  |  |
| 57           | 30                | MBA                              | 30213          | Management Information systems                             |  |
| 58           | 30                | MBA                              | 30323          | Integrated supply chain management                         |  |
| 59           | 30                | MBA                              | 30426          | Transportation and warehousing management                  |  |
| 60           | 30                | MBA                              | 30425          | International Logistics and management global supply chain |  |
| 61           | 34                | MA HRM                           | 34317          | Corporate Social Responsibility                            |  |
| 62           | 36                | B.Sc., (Maths with CA)           | 36314          | Multimedia   |  |
| 63           | 42                | B.A., Criminology                | 42623          | CONTEMPORARY FORMS OF<br>CRIME                             |  |
| 64           | 47                | B.Sc., Psychology                | 47311          | Experimental Psychology                                    |  |
| 65           | 47                | B.Sc., Psychology                | 47516          | Psychological Research and<br>Measurement                  |  |
| 66           | 62                | B.Com Finance &<br>Taxation      | 62520          | Information Management                                     |  |
| 67           | 62                | B.Com Finance &<br>Taxation      | 62415          | International Marketing                                    |  |
| 68           | 63                | B.Com., Marketing<br>Management  | 63302          | Internet and Digital Marketing                             |  |
| 69           | 63                | B.Com., Marketing<br>Management  | 63402          | International Marketing                                    |  |



#### DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS) College with Potential for Excellence

Linguistic Minority Institution. Affiliated to University of Madras

| Semester: 4                   |                                    | Course   | la de                              |                            |                                   | 1.1.17       |                               |  |
|-------------------------------|------------------------------------|--|------------------------------------|----------------------------|-----------------------------------|--------------|-------------------------------|--|
| EADADA                        |                                    | CORF X   | lode:                              |                            | Course: Inter                     | Technology   |                               |  |
| Taxation at nternational      | global level a<br>tax practitioner | 2: On learning<br>nd qualify for<br>rs.  | the course, th<br>International Ta | e students waxation Exam   | vill be able to<br>ination & Obta | know the i   | mportance of<br>o practice as |  |
| CO1                           | Enable                             | DUTCOMES:  | At the end of th                   | e Course, the              | Student will I                    | be able to:  |                               |  |
| 000                           | interna                            | tional tax con   | international ta                   | axation exami              | ination and obt                   | tain license | to practice as                |  |
| CO2                           | Descri                             | be federal tax   | legislative proc                   | ann 1                      |                                   |              | 1.0                           |  |
| 003                           | Compu                              | ute alternate m  | inimum tax and                     | ess, jurisdicti            | on and tax sys                    | tem          |                               |  |
| C04                           | Apply<br>calcula                   | Apply the concept of filling status and exemptions, due dates extension and tax  |                                    |                            |                                   |              |                               |  |
| CO5                           | Ascert                             | ain property tr  | ansactions on t                    | he basis of ty             | Des of assets                     | aldina .     |                               |  |
| CO6                           | Assess                             | Assess income/losses in case of partnership firms and change of surger line line |                                    |                            |                                   |              |                               |  |
| CO7 To deta :                 |                                    |  |                                    |                            | and enange 0                      | rownersnip   | and                           |  |
| schedules and tax calculation |                                    |  |                                    |                            | ms and                            |              |                               |  |
|                               | PO1                                |  | Mapping of C                       | CO v/s PO·                 |                                   |              |                               |  |
| COL                           | 101                                | PO2  | PO3                                | PO4                        | PO5                               | POG          | 0.07                          |  |
| <u>cor</u>                    | 3                                  |  | 2                                  | 1                          |                                   | 100          | PO7                           |  |
| CO2                           | 3                                  |  |                                    | 2                          | 2                                 | 1            | 1                             |  |
| CO3                           | 2                                  |  | 3                                  | -                          | 2                                 | 2            |                               |  |
| CO4                           | 2                                  |  | 3                                  | 3                          | 2                                 | 1            | 3                             |  |
| CO5                           | alun - In                          |  | 2                                  | 2                          |                                   |              | 3                             |  |
| CO6                           |                                    |  |                                    | 3                          |                                   |              | 2                             |  |
| CO7                           | 2                                  |  | 1                                  | 2                          |                                   |              | 2                             |  |
|                               | MULLINIT                           |  | Mapping of C                       | $\frac{2}{0 \sqrt{s PSO}}$ |                                   | 2            | 1                             |  |
| 01                            | anten la ante                      | a maria  | PSO1                               | PSO2                       | DC                                | 03           |                               |  |
|                               | 0.011.0401                         |  |                                    | 2                          | FC                                | ,03          | PSO4                          |  |
| 202                           | 112 14 - 2                         |  |                                    | 3                          |                                   | 2            | 2                             |  |
| CO3                           | define - mil                       |  |                                    | 2                          | and the second                    | 2            | 2                             |  |
| 204                           |                                    |  |                                    | 2                          |                                   |              | 3                             |  |
| 05                            |                                    |  |                                    | 1                          |                                   | 1            | 3                             |  |
| 06                            |                                    |  |                                    | 3                          |                                   | 3            | 1                             |  |
| <u>`07</u>                    |                                    |  |                                    | 2                          |                                   |              | 2                             |  |
|                               |                                    |  |                                    | 2                          |                                   | 2            | 1                             |  |

| emester  | IV   |       |
|--|--|-------|
| ubject   | CORE XIL - INTERNATIONAL TAXATION & TECHNOLOGY   |       |
| laximum Marks  | CIA- 40Marks ESE-100 Marks   |       |
| redits/ Instruction Hours  | 4 Credits / 6 Hours per week   |       |
| xam Duration   | 3 Hours  | -     |
| 1.1.5  | 3:1:1:1  |       |
|  |  |       |
| CONTENT OF THE N   | MODULE   | CO    |
| Federal Tax legislat   |  |       |
| Tax       Payers. Overview         Accounting methods-1         Authoritative hierarchy         Individual Taxation - (  | w of US GAAP – comparison.<br>Recognition – valuation – long term contracts - Tax election types –<br>y-Commutations with clients.   | 1& 2  |
| gains and losses - Inc<br>Passive activity losses<br>Tax computation and<br>recognition for Fore<br>schedules due dates<br>Property Transactions                 | Lusions and Exclusions - Adjustment and Itemized deductions -<br>Loss limitations - Savings and retirement plan benefits<br>credits - Alternative minimum tax - Income<br>sign Nationals Simulations -Filing Forms and<br>- extension - tax calculation  | 3     |
| depletion and amortize<br>losses – Netting proc<br>Transfers - Annual exc<br>– Unified credit. Simu<br>calculation   | ation – Sale and exchange (Taxable and nontaxable) - gains and<br>cess – Related party transactions. Estate and Gift taxation -<br>lusion and deductions - determination – deduction<br>lations -Filing Forms and schedules – due dates – extension – tax  | 4 & 5 |
| <ul> <li>Partnerships - determin<br/>contribution to partners</li> <li>Election – Transactio<br/>Distribution of assets -<br/>Simulations -Preparatio</li> </ul> | ation of income /losses - Basis of partner interest and assets<br>ship<br>on between partner and partnership - Liabilities treatment –<br>– change in ownership - liquidation - termination<br>on of Forms and schedules — due dates – extension – tax calculation   | 6     |
| C CORPOATION - Det<br>treatment – Entity trans<br>S CORPOATION -<br>stated items – basis of st<br>distribution – Built in ga                                     | termination – computation - earnings and profits - AMT- losses<br>actions- contribution and distribution – Consolidation<br>Eligibility and election – income determination – losses – other<br>hareholders interest - Entity transactions- contribution and<br>ains tax Simulations – Bronzections - Contribution and | 7     |



## Pattern for End Semester Examination

| Pattern      | Total<br>Questions | To Answer<br>Questions | Marks Per<br>Question | Total<br>Marks |
|--------------|--------------------|------------------------|-----------------------|----------------|
| Section - A  | 10                 | 10                     | 2                     | 20             |
| Section - B  | 10                 | 5                      | 7                     | 35             |
| section - C  | 5                  | 3                      | 15                    | 45             |
| Equal weight | Total Ma           | rks                    |                       | 100            |

\*Equal weightage to be given to all the 5 units Total Marks

# Weightage based on Bloom's Taxonomy (for End Semester Examinations-ESE)

| 20.07 | Onderstand | Apply | Analyze | Evaluate | Create |
|-------|------------|-------|---------|----------|--------|
| 20 %  | 30%        | 25%   | 15%     | 10%      |        |

## Reference Books:

- 1. Jeffrey Helewiz, A Guide to Federal Taxation
- 2. Robert Hissey, Practical Guide to US Taxation, WoltersKluver

#### eference Books:

- 1. US Tax Masters Guide, WoltersKluver
- 2. Reference Material, Ernst & Young

## ote: Latest edition of the books to be referred.

### DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS) DEPARTMENT OF BCOM – FINANCE & TAXATION-AY 2020-21-EVEN SEM

#### WORK LOAD

#### SECOND SEMESTER

| Sl.No | Course<br>Component | Name of the Course                                    | Instructional<br>Hours | Faculty<br>(in-charge) |
|-------|---------------------|---|------------------------|------------------------|
| 1     | Part – I            | Language Courses                                      | 4 + 2*                 | LANG                   |
| 2     | Part – II           | English   | 4                      | ENG                    |
| 3     | Part – III          | Core III Financial Accounting                         | 5                      | RS                     |
| 4     | Part – III          | Core IV Principles of Management                      | 5                      | RP                     |
| 5     | Part – III          | Allied II Ethics & Corporate Governance               | 6                      | RS                     |
| 6     | Part – IV           | Non Major Elective / *Basic Tamil /<br>Advanced Tamil | 2                      | RP                     |
| 7     | Part – IV           | Skill Based Subject<br>Soft Skills – II               | 2                      | SOFT SKILLS            |
|       | Total               |   | 30                     |                        |

#### FOURTH SEMESTER

| Sl.No          | Course<br>Component | Name of the Course                                  | Instructional<br>Hours | Faculty<br>(in-charge) |
|----------------|---------------------|---|------------------------|------------------------|
| 1              | Part – III          | Core IX Financial Reporting                         | 5                      | RP                     |
| 2              | Part – III          | Core X International Marketing                      | 5                      | RS                     |
| 3              | Part – III          | <b>Core XI</b> Management Accounting – I            | 5                      | GG                     |
| <mark>4</mark> | Part – III          | <b>Core XII</b> International Taxation & Technology | <mark>6</mark>         | RP                     |
| 5              | Part – III          | Allied IV Operations Research                       | 6                      | MATHS                  |
| 6              | Part – IV           | Skill Based Subject<br>Soft Skills – IV             | 2                      | SOFT SKILL             |
| 7              | Part – IV           | Enviromental Studies                                | 1                      | RP                     |
|                | Total               |   | 30                     |                        |

\*Dr.R.Premalatha-RP, Ms.R.Sindhu-RS, GG-G. Gnanasekharan

#### APRIL 2021

#### U/4714/1962417

#### INTERNATIONAL TAXATION AND TECHNOLOGY

Time : Three hours Maximum : 100 marks

SECTION A —  $(10 \times 2 = 20 \text{ marks})$ 

Answer any TEN questions.

- 1. Write short note on tax system in India.
- 2. Define (GAAP) General Accepted Accounting Principle.
- 3. What are types of Tax election?
- 4. What is Gross income?
- 5. What are the rules regarding exemption of capital gains?
- 6. What are the three types of property?
- 7. What is Gift Taxation?
- 8. How are partners paid in a Partnership?

- 9. What is liabilities treatment?
- 10. What does AMT stand for?
- 11. What do you mean by corporation?
- 12. State any two differences between corporation and company.

SECTION B —  $(5 \times 7 = 35 \text{ marks})$ 

Answer any FIVE questions.

- 13. Discuss in detail about the authority hierarchy.
- 14. Brief the types of Capital gain assets.
- 15. Discuss Schedule DI in Income Tax.
- 16. Distinguish between sale and exchange.
- 17. Explain the types of real estate transactions?
- 18. How do you account for a Partnership?
- 19. Explain income determination model.

SECTION C —  $(3 \times 15 = 45 \text{ marks})$ 

Answer any THREE questions.

- 20. Who are the Tax payers? Explain the different types of Tax payers.
- 21. Define passive activity. Discuss the kinds of passive activity Loss Rules.

2 U/4714/1962417

- 22. What is an Asset? Explain the classification of Assets.
- 23. Discuss the types of Transaction that are considered as a partner/partnership transaction.
- 24. Explain capital contribution and distribution.

3 **U/4714/1962417** 

## DEPARTMENT OF BCOM FINANCE & TAXATION INTERNATIONAL TAXATION & TECHNOLOGY STUDY MATERIAL UNIT NO.IV- PARTNERSHIP

#### Partnership Introduction:

The rules governing partnership taxation, for purposes of the U.S. Federal income tax, are codified according to Subchapter K of Chapter 1 of the U.S. Internal Revenue Code (Title 26 of the United States Code). Partnerships are "flow-through" entities. Flow-through taxation means that the entity does not pay taxes on its income. Instead, the owners of the entity pay tax on their "distributive share" of the entity's taxable income, even if no funds are distributed by the partnership to the owners. Federal tax law permits the owners of the entity to agree how the income of the entity will be allocated among them, but requires that this allocation reflect the economic reality of their business arrangement.

**Aggregate and Entity Concept :** The Federal income taxation of partners and partnerships is set forth under Subchapter K covering Sections 701–777 of the Code. Subchapter K represents a blending of the Aggregate and Entity concepts.

**Aggregate Concept :** An aggregate concept looks at a partnership as a collection of partners and treats each partner as if he owned an undivided interest in the partnership assets and its operations. For tax purposes, under this concept, a partnership is not a person, it cannot be sued or sue. It is merely a conduit passing income through to the partners for reporting on their individual tax returns. "The aggregate approach reflects the underlying notion that the partnership form generally should affect the tax treatment of the partners as little as possible. Thus it is useful to compare the treatment of a similar non-partnership transaction under general income tax principles.

**Entity Concept** An entity concept on the other hand looks at a partnership as a separate entity for tax purposes with partners owning equity interest in the partnership as a whole. This treatment is similar to corporations entity approach. Thus a partnership for tax purposes is a person, it can sue and be sued and can conclude legal contracts in its own name. The entity concept governs the characterization "income, gain, losses and deductions from the partnership operations, are initially determined at entity level. These items are then passed through to the partners through their distributive shares

#### PARTNERSHIP DEFINATION:

26 U.S. Code § 761. Terms defined

(a) Partnership For purposes of this subtitle, the term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this title, a corporation or a trust or estate. Under regulations the Secretary may, at the election of all the members of an unincorporated organization, exclude such organization from the application of all or part of this subchapter, if it is availed of—

(1) for investment purposes only and not for the active conduct of a business,

(2) for the joint production, extraction, or use of property, but not for the purpose of selling services or property produced or extracted, or

(3) by dealers in securities for a short period for the purpose of underwriting, selling, or distributing a particular issue of securities,

if the income of the members of the organization may be adequately determined without the computation of partnership taxable income.

#### (b) Partner

For purposes of this subtitle, the term "partner" means a member of a partnership. In the case of a capital interest in a partnership in which capital is a material income-producing factor, whether a person is a partner with respect to such interest shall be determined without regard to whether such interest was derived by gift from any other person.

(c) Partnership agreement

For purposes of this subchapter, a partnership agreement includes any modifications of the partnership agreement made prior to, or at, the time prescribed by law for the filing of the partnership return for the taxable year (not including extensions) which are agreed to by all the partners, or which are adopted in such other manner as may be provided by the partnership agreement.

(d) Liquidation of a partner's interest

For purposes of this subchapter, the term "liquidation of a partner's interest" means the termination of a partner's entire interest in a partnership by means of a distribution, or a series of distributions, to the partner by the partnership.

#### Types of partners:

- A) General partners: A general partner is a partner who is personally liable for partnership debts.
- B) Limited partners: partner is a partner in a partnership formed under a state limited partnership law, whose personal liability for partnership debts is limited to the amount of money or other property that the partner contributed or is required to contribute to the partnership.

#### Types of partnership:

- A) General partnership A general partnership is composed only of general partners.
- B) Limited partnership- A limited partnership is formed under a state limited partnership law and composed of at least one general partner and one or more limited partners.
- C) Limited liability company (LLC)- A limited partnership company (LLC) is an entity formed under state law by filing articles of organization as an LLC. Unlike partnership, none of the members of the LLC are personally liable for its debts. An LLC may be classified for federal income tax purposes as a partnership, a corporation, or an entity disregarded as an entity separate from its owner by applying the rules in Regulations section 301.7701-3. (Form 8832 Entity Classification Election)

Note: A domestic LLC with at least two members that does not file Form 8832 is classified as a partnership for federal income tax purposes.

- D) Limited liability partnership (LLP)- A limited liability partnership is formed under a state limited liability partnership law. Generally, a partner in an LLP isn't personally liable for the debts of the LLP or any other partner, nor is a partner liable for the acts or omissions of any other partner.
- E) Publically traded partnership (PTP): A publicly traded partnership is any partnership an interest in which is regularly traded on an established securities market regardless of the number of its partners.

#### Terminating a Partnership

A partnership terminates when all its operations are discontinued and no part of any business, financial operation, or venture is continued by any of its partners in a partnership.

See section 1.708-1(b)(1) of the regulations for more information on the termination of a partnership.

#### Date of termination.

The partnership's tax year ends on the date of termination. The date of termination is the date the partnership completes the winding up of its affairs.

#### Short period return.

If a partnership is terminated before the end of what would otherwise be its tax year, Form 1065 must be filed for the short period, which is the period from the beginning of the tax year through the date of termination. The return is due the 15th day of the 3rd month following the date of termination. See *Partnership Return (Form 1065)*, later, for information about filing Form 1065.

#### Partnership Return (Form 1065)

Every partnership that engages in a trade or business or has gross income must file an information return on Form 1065 showing its income, deductions, and other required information. The partnership return must show the names and addresses of each partner and each partner's distributive share of taxable income. The return must be signed by a partner. If an LLC is treated as a partnership, it must file Form 1065 and one of its members must sign the return.

A partnership is not considered to engage in a trade or business, and is not required to file a Form 1065, for any tax year in which it neither receives income nor pays or incurs any expenses treated as deductions or credits for federal income tax purposes.

Schedule K-1 : Schedule K-1 shows each partner's separate share.

Attach a copy of each Schedule K-1 to the Form 1065 filed with the IRS. Keep a copy with a copy of the partnership return as a part of the partnership's records and furnish a copy to each partner

(a) General rule

No gain or loss shall be recognized to a partnership or to any of its partners in the case of a contribution of property to the partnership in exchange for an interest in the partnership.

(b) Special rule

Subsection (a) shall not apply to gain realized on a transfer of property to a partnership which would be treated as an investment company (within the meaning of section 351) if the partnership were incorporated.

(c) Regulations relating to certain transfers to partnerships

The Secretary may provide by regulations that subsection (a) shall not apply to gain realized on the transfer of property to a partnership if such gain, when recognized, will be includible in the gross income of a person other than a United States person.

#### Tax Forms related to filings for Partnership:

Form 1065:

Purpose:

Form 1065 is an information return used to report the income, gains, losses, deductions, credits, and other information from the operation of a partnership. A partnership doesn't pay tax on its income but passes through any profits or losses to its partners. Partners must include partnership items on their tax or information returns.

**Domestic Partnerships:** 

A domestic partnership is a partnership that is created or organized in the United States or under the law of the United States.

Every domestic partnership must file Form 1065, unless it neither receives income nor incurs any expenditures treated as deductions or credits for federal income tax purposes. Entities formed as LLCs that are classified as partnerships for federal income tax purposes have the same filing requirements as domestic partnerships.

#### Foreign Partnerships:

A foreign partnership is a partnership that is not created or organized in the United States or under the law of the United States or of any state.

Generally, a foreign partnership that has gross income effectively connected with the conduct of a trade or business within the United States or has gross income derived from sources in the United States must file Form 1065, even if its principal place of business is outside the United States or all its members are foreign persons. A foreign

partnership required to file a return generally must report all of its foreign and U.S. source Income.

#### When to file form 1065:

Generally, a domestic partnership must file Form 1065 by the 15th day of the 3rd month following the date its tax year ended as shown at the top of Form 1065. For calendar year partnerships, the due date is March 15, 2021.

Fiscal year taxpayer ending June 2020 must file their partnership tax return form 1065 by 15th September 2021.

#### Who Must Sign

Form 1065 isn't considered to be a return unless it is signed by a partner or LLC member. When a return is made for a partnership by a receiver, trustee, or assignee, the fiduciary must sign the return, instead of the partner or LLC member. Returns and forms signed by a receiver or trustee in bankruptcy on behalf of a partnership must be accompanied by a copy of the order or instructions of the court authorizing signing of the return or form.

#### **Extension of Time To File**

File Form 7004 to request an extension of time to file. File Form 7004 by the regular due date of the partnership return. Form 7004 can be electronically filed. See the Instructions for Form 7004.

**Extension Application Due Date:** The due date for partnership and multiple-member LLC tax returns on Form 1065 is the 15th day of the third month after the end of your partnership's fiscal (financial) year. For a December 31 year-end, the due date is March 15. (The old due date, prior to 2016, was April 15.) This is also the date on which the extension must be filed.

**Extended Return Due Date:** Partnerships and multiple-member LLC's have six months from the extension due date to file the tax return. So, a partnership would have until September 15 to file the partnership tax return.

#### **Electronic Filing**

Certain partnerships with more than 100 partners are required to file Form 1065, Schedules K-1, and related forms and schedules electronically. Other partnerships generally have the option to file electronically.

#### Schedule K-1:

Generally, the partnership is required to prepare and give a Schedule K-1 to each person who was a partner in the partnership at any time during the year. Schedule K-1 must be provided to each partner on or before the day on which the partnership return is required to be filed. A Schedule K-1 is distributed to each partner, showing the partner's share of profits (or losses) for the year. The partner includes the K-1 income or loss on his or her personal tax return.

Along with the partnership information return on Form 1065, the tax preparer also prepares a Schedule K-1 for each partner, which breaks down the partnership income and share of that income for that partner, along with other information

On each Schedule K-1, enter the partner's name, address, identifying number, and distributive share items.

#### Information required for filing Partnership federal income tax return:

To file your partnership's federal income tax return you will several documents:

- A copy of your end-of-year Profit and Loss (Income) Statement for the partnership. In addition, you will need detail and totals on all the sources of income and types of expenses paid by the partnership during the year.
- A copy of your end-of-year Balance Sheet, details on all the property you purchased during the year, for depreciation calculation purposes.
- Listing of all of the shares of each partner and how the profits or losses are to be shared by the partners.

#### How to File Form 1065: U.S. Return of Partnership Income

This form requires significant information about the partnership's annual financial status. This includes income information such as gross receipts or sales. Deductions and operating expenses such as rent, employee wages, bad debts, interest on business loans, and other costs are also included. The form requires information about the partners and their stake in the company by percentage of ownership.

#### Other relevant forms filed along with Form 1065:

- Schedule K-1 : partnership is required to prepare and give a Schedule K-1 to each person who was a partner in the partnership at any time during the year. Schedule K-1 must be provided to each partner on or before the day on which the partnership return is required to be filed.
- Form 4562: Depreciation and Amortization : Form 562 is used to claim depreciation and amortization.
- Form 4797: Sale of Business Property : it is used to report gain or loss on sale of Real and personal business property.
- Schedule D : Use Schedule D to report the following:
- The total capital gains and losses from transaction reported on Form 8949.
- Form 8949 : Use Form 8949 to report sales and exchanges of capital assets. Form 8949 allows you and the IRS to reconcile amounts that were reported to you and the IRS on Forms 1099-B or 1099-S (or substitute statements) with the amounts you report on your return

#### Schedule M-3

Schedule M-3, Part I, asks certain questions about the partnership's financial statements and reconciles financial statement net income (loss) for the consolidated financial statement group to income (loss) per the income statement for the partnership.

Schedule M-3, Parts II and III, reconcile financial statement net income (loss) for the partnership (per Schedule M-3, Part I, line 11) to line 1 of the Analysis of Net Income (Loss) found on Form 1065.

#### Who Must File

Any entity that files Form 1065 must file Schedule M-3 (Form 1065) if any of the following is true.

The amount of total assets at the end of the tax year reported on Schedule L, line 14, column (d), is equal to \$10 million or more.

The amount of adjusted total assets for the tax year is equal to \$10 million or more. See Total Assets and Adjusted Total Assets below.

The amount of total receipts for the tax year is equal to \$35 million or more. Total receipts is defined in the instructions for Codes for Principal Business Activity and Principal Product or Service in the Instructions for Form 1065.

An entity that is a reportable entity partner with respect to the partnership (as defined under these instructions) owns or is deemed to own, directly or indirectly, an interest of





- Learning, LP is a limited partnership owned by 3 partnership.
- Kathy Individual General Partner Owns 30%
- ABC, Inc.– Corporate Limited Partner Owns 20%
- XYX, LP. Partnership Limited Partner– Owns 50%
- Learning, LP has to file Form 1065 with 3 K-1's.
- XYZ, LP is a limited partnership owned by Alex and Jennifer with each owning 50%.
  - XYZ, LP receives K-1 from Learning, LP.
  - XYZ, LP will file Form 1065 with 2 K-1's
- Alex and Jennifer will receive K-1 from XYZ, LP and will include their share of income from XYZ, LP in their own Individual tax return.

## pwaraka Doss Goverdhan Doss Vaishnav College

## (Autonomous)

College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai-106

## M.SC., BIOCHEMISTRY

## FIRST SEMESTER (SYLLABUS)

# Course Title: STEM CELL BIOLOGY (Elective Paper I)

|   | Credits   | : 03  |
|---|-----------|---|
| L:T:P:S : 4:0:0:0                       | CIA Marks | : 40  |
| Fram Hours : 03                         | ESE Marks | : 60  |
| the course the students will be able to |           | and the second se |

At the end of th

| <b>CO NUMBER</b> | CO Statement  |
|------------------|---|
| C01              | Define the significance of stem cells                     |
| CO2              | Illustrate the differentiation of stem cells              |
| CO3              | Understand techniques used for stem cell characterization |
| CO4              | Analyze the therapeutic applications of stem cell         |
| CO5              | Describe the importance of Stem cell banking              |

#### Mapping of Course Outcomes to Program Specific Outcomes:

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|------|------|------|------|------|
| CO1 | 3    | 3    | 3    | 3    | 3    |
| CO2 | 3    | 2    | 3    | 3    | 3    |
| CO3 | 3    | 3    | 3    | 3    | 3    |
| CO4 | 3    | 3    | 3    | 3    | 3    |
| C05 | 3    | 3    | 3    | 3    | 3    |

Correlation : 3 strong 2 medium 1 low

| 0. | Content of Module  | Hrs | Cos |
|----|--|-----|-----|
| 01 | Stem cells -Introduction, Definition and basics of stem cells. Classification of<br>stem cells .Human embryonic stem cells, Adult stem cells. Sources of stem cells -<br>Fetus and various adult tissues – Advantages of stem cells. Blastocyst culture-<br>Various stages of embryonic development. In vitro fertilization. Properties of stem<br>cells - self renewal, clonality and plasticity. Pluripotent nature of stem cells -<br>Extrinsic and Intrinsic factors. Characterization of human embryonic stem cells –<br>Expression of cell surface marker, Karyotyping | 15  | CO1 |
| 02 | Hematopoietic stem cells (HSC) - Basics, Development and Regulation of HSC.<br>Clinical Application of HSC – Gene Therapy – using haematopoietic stem cells<br>HSC for Leukemia. Mesenchymal stem cells (MSC) - Differentiation and<br>Identification. Characteristics of mesenchymal stem cells. Clinical applications of<br>stem cells.  | 15  | CO2 |
| 03 | Neuronal stem cell, mesen chymal stem cell, cardiac stem cells, planaria stem cells, prostate and breast stem cells, transforming growth factor (TGF $\beta$ ), G PROTEIN – COUPLED RECEPTORS (GPCRs).hematopoietic stem cells, stem cells and diabetes, techniques used for stem cell isolation, enumeration and Ex-VIVO expansion, techniques used for stem cell characterization.   | 20  | CO3 |
| )4 | Therapeutic applications of stem cell: fundamentals of regenerative medicine, autologous and allogenic stem cell transplatation, HLA typing, Animal models of regeneration.  | 15  | CO4 |
| )5 | Skeletal Muscle Stem Cells – Development and functions. Liver stem cells –<br>Organization and functions. Tumor stem cells – Basics differences and<br>Similarities of cancer stem cells and stem cells. Cancer stem cell signaling –<br>NOTCH pathway. Canonical wnt signaling pathways in hematopoietic stem cells.<br>Stem cell therapies in animal models. Use and benefits of stem cell for human<br>beings. Stem cell banking – cryopreservation techniques, national guideline<br>by ICMR, recent advances in stem cell biology.                                      | 10  | CO5 |

#### **RECOMMENDED BOOKS**

- Robert lanza, J. G. (2009). Essential of stem cell biology. Academic press ISBN: 9780080884974
- 2. Peter J, Q. (1998). Stem cell biology and gene therapy (1st ed.). Willyless.
- A. D. Ho. R. Hoffiman. (2006). Stem cell transplantation biology processes therapy. wiley-VCH. ISBN 10: 3527310185 / ISBN 13: 9783527310180

## **EFERENCE BOOKS**

- 1. Potten, C. (2006). Stem cells. Elsevier.
- Neil Singh, L. V.-J. (2011). A Practical guide to human stem cell biology. Wiley ISBN 10: 0470595450 / ISBN 13: 9780470595459
- <sup>3.</sup> Knoepfler, P. (2013). *Stem Cells: An Insiders Guide*. World Scientific Publishing Company.

## DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE

(AUTONOMOUS)

College with Potential for Excellence Linguistic Minority Institution. Affiliated to University of Madras

| Department:<br>Biochemistry | PG & Research Depa | rtment of       | Academic        | Semester: I               |  |
|-----------------------------|--------------------|-----------------|-----------------|---------------------------|--|
| Semester: I                 | Section:           | Cours<br>Code:  | e<br>2124105C   | Course: Stem cell biology |  |
| Course Instruc              | ctor: Dr.R.Uma     | Conta<br>/week: | ct Hours<br>: 4 | No. of credits: 03        |  |
| CIA: 040                    |                    | ESE : 100       |                 | Exam Hours: 03            |  |

| Prerequisites if any:  |                   |   |  |          |
|--|-------------------|---|--|----------|
| Code No  | Course Name       | ; | Description  | Semester |
| 2024105C   | Stem cell Biology |   | Branch of life science that studies the types, structure and clinical application of stem cell | I        |
| Content delivery: Chalk and Chat, Power Point, question and Coursework |                   |   |  |          |

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

| C01 | Define the significance of stem cell                     |
|-----|--|
| CO2 | Illustrate the differentiation of stem cells             |
| CO3 | Understand techniques used for stem cell characterizatio |
| CO4 | Analyze the therapeutic applications of stem cell        |
| CO5 | Describe the importance of Stem cell banking             |

Mapping of Course Outcomes to Program specific Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|------|------|------|------|------|
| CO1 | 3    | 3    | 3    | 3    | 3    |
| CO2 | 3    | 2    | 3    | 3    | 3    |
| CO3 | 3    | 3    | 3    | 3    | 3    |
| CO4 | 3    | 3    | 3    | 3    | 2    |
| CO5 | 3    | 3    | 3    | 3    | 3    |

Correlation levels: 1- Weak

2-Medium

3-High

| 27. | Define hematopoietic stem cells (K1CO2)  |
|-----|--|
| 28. | Where mesenchymal stem cells are harvested (K1 CO2)                                |
| 29. | Why neuronal stem cells are important?(K1 CO3)                                     |
| 30. | Outline the characteristic features of cardiac stem cells(K2 CO3)                  |
| 31. | What are the characteristic features of breast stem cells(K1 CO3)                  |
| 32. | Illustrate the importance of cardiac stem cells(K2 CO3)                            |
| 33. | Why neuronal stem cells are important?(K1 CO3)                                     |
| 34. | Outline the characteristic features of cardiac stem cells(K2 CO3)                  |
| 35. | Classify Ga subunit and its role (K2 CO3)  |
| 36. | Why cardiac stem cells are important? (K1 CO3)                                     |
| 37. | Classify Ga subunit and its role (K2 CO3)  |
| 38. | Infer any two prostate disorders (K2 CO3)  |
| 39. | Demonstrate the regulatory pathway of stem cell renewal (K2 CO3)                   |
| 40. | Apply the role of Smad in TGFβ signaling (K3 CO3)                                  |
| 41. | Select the proteins involved in enhanced wnt signaling (K3 CO3)                    |
| 42. | Select the cells derived from cardiac stem cells(K3 CO3)                           |
| 43. | Relate the importance of HLA typing in stem cell transplantation (K2 CO4)          |
| 44. | How long does it take to recover from autologous stem cell transplantation(K1 CO4) |
| 45. | Name the animal model used in regeneration(K1 CO4)                                 |
| 46. | Outline the uses of regenerative medicine(K2 CO4)                                  |
| 47. | Classify the stem cell transplants(K2 CO4)   |
| 48. | Illustrate the importance of HLA typing in stem cell transplantation (K2 CO4)      |
| 49. | Select the risks of autologous stem cell transplants(K3 CO4)                       |
| 50. | Apply the benefits of allogeneic stem cell transplant(K3 CO4)                      |
| 51. | Outline the uses of regenerative medicine(K2 CO4)                                  |
| 52. | Infer the role of ESC's in restoration of cartilage(K2 CO4)                        |
| 53. | Apply the benefits of allogeneic stem cell transplant(K3 CO4)                      |
| 54. | Select any two stem cells used for the treatment of disease(K3 CO4)                |
| 55. | Identify the difference between allogeneic and autologous stem cell transplant(K3  |
|     | CO4)   |
| 56. | What are the functions of liver stem cells(K1 CO5)                                 |
| 57. | List any two applications of skeletal muscle stem cells(K1 CO5)                    |
| 58. | Illustrate the benefits of stem cells for human beings(K2 CO5)                     |
| 59. | Infer any two recent advances in stem cell biology(K2 CO5)                         |
| 60. | Compare stem cells and cancer stem cells(K2 CO5)                                   |
| 61. | List any two applications of Liver stem cells(K1 CO5)                              |
| 62. | Infer the role of wnt pathway in stem cell(K2 CO5)                                 |
| 63. | Demonstrate the significance of notch pathway(K2 CO5)                              |
| 64. | Define cryoprotectant(K1 CO5)  |
| 65. | Illustrate the importance of stem cell banking(K2 CO5)                             |

| Section <b>B</b> | - K3, | K4, K5 | (7 | marks) |
|------------------|-------|--------|----|--------|
|------------------|-------|--------|----|--------|

| 1.  | Identify the characteristic features of human embryonic stem cells( K3 CO1)      |
|-----|--|
| 2.  | Organize the advantages of blastocyst culture(K3 CO1)                            |
| 3.  | Organize the classification of stem cells based on potency(K3 CO1)               |
| 4.  | Identify the properties of stem cells (K3 CO1)                                   |
| 5.  | Classify the stem cells based on their differentiation (K4 CO1)                  |
| 6.  | Explain the procedure of Karyotyping(K5 CO1)                                     |
| 7.  | Explain the properties of stem cells (K5 CO1)                                    |
| 8.  | Discuss the characterization of embryonic stem cells(K5 CO1)                     |
| 9.  | Identify the characteristic features of Mesenchymal stem cells(K3 CO2)           |
| 10. | How hematopoietic stem cells are utilized in the treatment of Leukemia(K3        |
|     | CO2)   |
| 11. | Organize the development of hematopoietic stem cells(K3 CO2)                     |
| 12. | Compare the characteristic features of hematopoietic and mesenchymal stem        |
|     | cells (K5 CO2)   |
| 13. | Identify the cells that are differentiated from mesenchymal stem cells(K3 CO2)   |
| 14. | Discover how stem cells are utilized in the treatment of Diabetes (K4 CO3)       |
| 15. | Analyze the role of TGF $\beta$ signalling in stem cell differentiation(K4 CO3)  |
| 16. | Discover the functions of TGF $\beta$ (K4 CO3)                                   |
| 17. | Examine the GPCR signalling pathway in hematopoietic stem cell(K4 CO3)           |
| 18. | Compare and contrast prostate and breast stem cells(K2 CO3)                      |
| 19. | Discuss the importance of neuronal stem cells(K6 CO3)                            |
| 20. | Recommend the steps involved in allogenic stem cell transplantation(K5 CO4)      |
| 21. | Evaluate the fundamentals of regenerative medicine(K5 CO4)                       |
| 22. | Explain the therapeutic applications of stem cells(K5 CO4)                       |
| 23. | Recommend any two methods of HLA typing.(K5 CO4)                                 |
| 24. | Appraise the national guidelines framed by ICMR for stem cell banking(K5         |
|     | CO5)   |
| 25. | Explain briefly the notch signalling pathway in cancer stem cells(K5 CO5)        |
| 26. | Appraise the importance of stem cell therapies in animal models(K5 CO5)          |
| 27. | Explain the similarities and difference between stem cells and cancer stem cells |
|     | (K5 CO5)   |
| 28. | Simplify the organization of liver stem cells(K4 CO4)                            |
| 29. | Interpret the recent advances in stem cell biology(K5 CO5)                       |
| 30. | Examine the uses and benefits of stem cell for human(K4 CO5)                     |

## Section C- K6,K4,K5 (15marks)

| -   |   |
|-----|---|
| 1.  | Elaborate on the classification of stem cells based on origin and differentiation |
|     | (K6 CO1)  |
| 2.  | Discuss the procedure of invitro fertilization and its importance (K6 CO1)        |
| 3.  | Formulate the steps involved in embryogenesis(K6 CO1)                             |
| 4.  | Examine the characterization of embryonic stem cells,(K4 CO1)                     |
| 5.  | Elaborate on the clinical applications of HSC(K6 CO2)                             |
| 6.  | Analyze the development of hematopoietic stem cells and its regulation( K4        |
|     | CO2)  |
| 7.  | Discover in detail the clinical application of stem cells (K4 CO2)                |
| 8.  | Discover about the techniques used for stem cell characterization(K4 CO3)         |
| 9.  | Examine the stem cell isolation, enumeration and ex vivo expansion of stem        |
|     | cells(K4 CO3)   |
| 10. | Discuss the wnt signaling pathway in regulating cell fate determination (K6 CO3)  |
| 11. | Discover the role of TGF $\beta$ signaling in stem cell differentiation(K4 CO3)   |
| 12. | Analyse the role of planaria stem cells in regeneration(K4 CO3)                   |
| 13. | Discover the role of cardiac stem cells in stem cell research(K4 CO3)             |
| 14. | Evaluate the advantages and disadvantages in using animal model for regeneration  |
|     | (K5 CO4)  |
| 15. | Appraise the principle and procedure of autologous stem cell transplantation      |
|     | (K5 CO4)  |
| 16. | Formulate the steps involved in allogenic stem cell transplantation(K6 CO4)       |
| 17. | Explain the principle, procedure of Cryopreservation and its role in stem cell    |
|     | banking(K5 CO5)   |
| 18. | Evaluate the role of wnt signalling pathway of hematopoietic stem cells(K5 CO5)   |
| 19. | Compare the similarities and difference between stem cells and cancer stem        |
|     | cells(K5 CO5)   |
| 20. | Discuss in detail about cancer stem cell -Notch signaling pathway(K6 CO5)         |

#### **Course Title: Topology**

| Course     | M.Sc Maths | Credits   | 04 |
|------------|------------|-----------|----|
| Hours      | 03         | CIA Marks | 40 |
| Exam Hours |            | ESE Marks | 60 |

## Course objectives

- To define the concept of convergence, completeness and continuous mappings in metric spaces.
- To distinguish and explain the concept of topological spaces, compact spaces, T1 spaces, Hausdorff spaces and connected spaces.
- To demonstrate the applications of Tychonoff's theorem, Ascoli's theorem, Urysohn's lemma, Urysohn's imbedding theorem, Tietze extension theorem, Weierstrass theorem in Topological spaces.

#### Course outcomes: At the end of the course, students will be able to

| C01 | Distinguish between convergence and completeness and demonstrate these concepts in Baire's theorem .  |
|-----|---|
| CO2 | Develop the concepts of topological spaces and illustrate with examples.  |
| CO3 | Distinguish between the open and sub cover and demonstrate the importance of Heine-Borel theorem, Tychonoff theorem, Lebesgue's covering lemma and Ascoli's theorem,.                       |
| C04 | Classify and categorize the T1 space, Hausforff space, completely regular space and normal space and can demonstrate these concepts in Tietze extension theorem, Urysohn imbedding theorem. |
| C05 | Compare the connected spaces, components of a space and a totally disconnected spaces.  |

|     | CONTENTS OF MODULE  |
|-----|---|
|     |   |
| C01 | UNIT-I: Metric Spaces: Convergence, completeness and Baire's Theorem; Continuous mappings;Spaces of continuous functions;Euclidean and Unitary spaces.<br>Chapter Two (Sec 12 - 15)   |
| CO2 | <b>UNIT-II</b> : Topological Spaces: Definition and some Examples; Elementary concepts.<br>Open bases and subbases; Weak topologies; the function algebras $C(X,R)$ and $C(X,C)$ :<br>Chapter Three (Sec 16 - 20)           |
| CO3 | UNIT-III : Compact spaces, Tychonoff's theorem and locally compact spaces;<br>Compactness for metric spaces; Ascoli's theorem.<br>Chapter Four (Sec 21.23.24.25)  |
| CO4 | <b>UNIT-IV</b> : Separation: T1 – spaces and Hausdorff spaces; Completely regular spaces and normal spaces; Urysohn's lemma and the Tietze extension theorem; The Urysohn imbedding theorem.<br>Chapter Five (Sec. 26 – 29) |

Recommended Text :

George F.Simmons, Introduction to Topology and Modern Analysis, Tata-McGraw Hill, New Delhi, 2004.

Reference Books:

C05

1. James R. Munkres, Topology (2nd Edition) Pearson Education Pvt.

- Ltd., Delhi-2002 (ThirdIndian Reprint)
- 2. J. Dugundji, Topology, Prentice Hall of India, New Delhi, 1975.
- J. L. Kelly, General Topology, Van Nostrand, Reinhold Co., New York
- 4. S.Willard, General Topology, Addison Wesley, Mass., 1970

### Mapping of Course Outcomes to Program Outcomes and Program Specific Outcomes

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PS03 |
|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3   | 3   | 2   |     |     | 2   | 3   | 3    | 2    | 3    |
| CO2 | 3   | 2   | 2   | 1   |     | 1   | 3   | 2    | 2    | 3    |
| CO3 | 3   | 2   | 2   |     | 1   | 2   | 2   | 2    | 3    | 2    |
| CO4 | 2   | 2   | 3   |     |     | 1   | 2   | 3    | 2    | 2    |
| CO5 | 3   | 3   | 3   | 1   | 1   | 2   | 3   | 2    | 2    | 2    |

3 – High

2 – Medium

m 1 - Low

R. VENKATRAMANAN M.Sc., M.Phil. ASSOCIATE PROFESSOR & MEAD PG & RESEARCH DEPARTMENT OF MATHEMATICS DWARAKA DOSS GOVERDHAN DOSS VALENIAV COLLEGE (AUTONOMOUS) ARUMBEYKAM CHELMAL CR01 06.

## DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE



(AUTONOMOUS)

College with Potential for Excellence Linguistic Minority Institution. Affiliated to University of Madras

| epartment: PG & Research Department: epartment - Shift - I | ent of Academic Se        | emester: III       |
|--|---------------------------|--------------------|
| lathematice<br>stor; III Section: A                        | Course Code: 20212        | Course: TOPOLOCY   |
| mester   | Contact Hours<br>/week: 6 | No. of credits: 04 |
| 4: 40  | ESE : 100                 | Exam Hours: 03     |

fanv:

| le Course Name         | Description   | Semester |
|------------------------|---|----------|
| Topolog                | To define the concept of<br>convergence, completeness and<br>continuous mappings in metric<br>spaces and topological spaces<br>To distinguish and explain the<br>concept of compact spaces, T1<br>spaces, Hausdorff spaces and<br>connected spaces. | III      |
| ent delivery: Chalk an | at, Power Point appearance, question and Courses  |          |

## COURSE OUTCOMES: At the end of the Course, the Student will be able to:

| C01        | Distinguish between convergence and completeness and demonstrate these concepts in Baire's theorem .   |
|------------|--|
| CO2        | To develop the concepts of topological spaces with examples  |
| CO3        | Distinguish between the open and sub cover and demonstrate the importance of Heine-<br>Borel theorem, Tychonoff theorem, Lebesgue's covering lemma and Ascoli's theorem,                         |
| CO4<br>CO5 | Classify and categorize the T1 space, Hausforff space, completely regular space and<br>normal space and can demonstrate these concepts in Tietze extension theorem, Urysohn<br>imbedding theorem |
|            | compare the connected spaces, components of a space and a totally disconnected spaces  |
Mapping of CO v/s PO & PSO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSOL | PSOD | Dear |
|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| COI | 3   | 3   | 2   |     |     | 2   | 3   | 1    | 2    | PS03 |
| CO2 | 3   | 2   | 2   | 1   |     | 1   | 3   | 2    | 2    | 3    |
| соз | 3   | 2   | 2   |     | 1   | 2   | 2   | 2    | 3    | 2    |
| CO4 | 2   | 2   | 3   |     |     | 1   | 2   | 3    | 2    | 3    |
| CO5 | 3   | 3   | 3   | 1   | 1   | 2   | 3   | 2    | 2    | 2    |

Correlation levels: 1- Weak 2-Medium 3-High

## COURSE DELIVERY PLAN

| Unit      | Topics and Contents  |   | RBT<br>LEVEL | PLANNED<br>DATE | ACTUAL<br>DATE | FACULTY<br>SIGN | HOD<br>SIGN |  |
|-----------|--|---|--------------|-----------------|----------------|-----------------|-------------|--|
| Unit I    | Metric Spaces:<br>Convergence, and<br>Spaces of continuous<br>functions; | 3 | L2           | 19.8.21         | 19.8.21        | ¢}              |             |  |
|           | Completeness   | 3 | L2           | 23.8.21         | 23.8.21        | A               |             |  |
|           | Baire's Theorem;   | 2 | L4           | 29.8.21         | 29.8.21        | P.              |             |  |
|           | Continuous mappings  | 2 | L3           | 2.9.21          | 2.9.21         | 10              |             |  |
|           | Euclidean and Unitary spaces   | 2 | L4           | 8.9.21          | 8.9.21         | A               |             |  |
| Unit<br>2 | Topological Spaces:<br>Definition and some<br>Examples;                  | 3 | L2           | 12.9.21         | 14.9.21        | Å.              |             |  |
|           | Elementary concepts.   | 3 | L3           | 15.9.21         | 19.9.21        | A               |             |  |
|           | Open bases and subbases;   | 3 | L2           | 20.9.21         | 27.9.21        | Q.              | 6 In - C    |  |
|           | Weak topologies; the<br>function algebras<br>C(X,R) and C(X,C):          | 3 | L2           | 27.921          | 17.10.21       | Ø               |             |  |
| Unit<br>3 | Compact spaces,  | 2 | L2           | 8.10.21         | 19.10.21       | ġ               |             |  |
|           | Tychonoff's theorem  | 3 | L3           | 15.10.21        | 26.10.21       | A               |             |  |
|           | locally compact  | 3 | L2           | 20.10.21        | 29.10.21       | B               |             |  |

|              | Timaces   |   |    |          |          |     |   |
|--------------|---|---|----|----------|----------|-----|---|
|              | Compactness for<br>metric spaces                        | 2 | 12 | 27.10.21 | 2.11.21  | A   |   |
|              | Ascoli's theorem.                                       | 2 | L3 | 29.10.21 | 7.11.21  | A   |   |
| Unit<br>4    | Separation: T1 –<br>spaces and Hausdorff<br>spaces;     | 3 | L2 | 14.11.21 | 14.11.2  | 1 0 |   |
|              | Completely regular<br>spaces and normal<br>spaces;      | 2 | L3 | 18.11.21 | 18.11.2: | A   |   |
|              | Urysohn's lemma and<br>the Tietze extension<br>theorem; | 3 | L3 | 21.11.21 | 21.11.21 | ß   | • |
| -            | The Urysohn imbedding theorem.                          | 4 | L3 | 25.11.21 | 25.11.21 | CA. |   |
| Unit<br>5    | Connectedness:<br>Connected spaces;;;                   | 4 | L2 | 28.11.21 | 28.11.21 | A   |   |
| -            | The components of a space;                              |   | L2 | 2.12.21  | 2.12.21  | P   |   |
| 5            | Totally disconnected                                    | 3 | L3 | 7.12.21  | 7.12.21  | A   |   |
| L            | paces.  | 3 | L3 | 12.12.21 | 12.12.21 | Ø   |   |
| T<br>aj<br>T | The Weierstrass<br>pproximation<br>Theorem              | 2 | L4 | 16.12.21 | 16.12.21 | A   |   |

<sup>11</sup>-Remembering; L2 – Understanding; L3 – Applying; L4 – Analyzing; L5 – Evaluating; L6 - Creating

TEXT BOOKS:

Recommended Text :

George F.Simmons, Introduction to Topology and Modern Analysis, Tata-McGraw Hill, New Delhi 2004 Delhi, 2004.

Reference Books:

James R. Munkres, Topology (2nd Edition) Pearson Education Pvt. Ltd., Delhi-2002 (ThirdIndian Reprint)

J. Dugundji, Topology, Prentice Hall of India, New Delhi, 1975.

J.L. Kelly, General Topology, Van Nostrand, Reinhold Co., New York

S.Willard, General Topology, Addison - Wesley, Mass., 1970

## Assessment Methodologies:

| SI. No. | Description         | Туре     |
|---------|---------------------|----------|
| 1.      | Student Assignment  | Direct   |
| 2.      | Internal assessment | Direct   |
| 3.      | End Semester exam   | Direct   |
| 4.      | Student feedback    | Indirect |
| 5.      | Alumni feedback     | Indirect |
| 6.      | Employers feedback  | Indirect |

| Distribution of Markso | for CIA  |
|------------------------|----------|
| CIA Tests (2)          | 25 Marks |
| Generic Activity       | 10 Marks |
| Attendance             | 5 Marks  |
| Total                  | 40 Marks |

S.J. G.J. L. Course Instructor

Dept. IQAC Coordinator

HOD

R. VENKATRAMANAN M.Sc., M.Phil. ASSOCIATE PROFESSOR & HEAD PG & RESEARCH DEPARTMENT OF MATHEMATICS DWARAKA DOCD COVERDMAN CODE VALOS (NATO) IN COLLECT CONTLE DAGUES

3. 4.



#### DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE Arumbakkam, Chennai -600 106 (Autonomous)- Affiliated to University of Madras Linguistic Minority Institution College with Potential for Excellence

#### POST GRADUATE AND RESEARCH DEPARTMENT OF MATHEMATICS

#### **Continuous Internal Assessment -II December 2021**

#### **SUBJECT: TOPOLOGY**

Class: II M.Sc Mathematics Time : 2 hrs

Max. marks : 50

| СО  | RBTL | Q.NO           | QUESTIONS   |  |  |  |
|-----|------|----------------|---|--|--|--|
|     |      | -              | Section – A $(10 * 1 = 10 \text{ marks})$   |  |  |  |
|     |      |                | Answer ALL the questions  |  |  |  |
|     |      |                |   |  |  |  |
| CO4 | K1   | 1              | Find an example for a $T_1$ space which is not a Hausdorff space.   |  |  |  |
| CO3 | K1   | 2              | Define finite intersection property.  |  |  |  |
| CO4 | K1   | 3              | Define T <sub>1</sub> space   |  |  |  |
| CO3 | K2   | 4              | Give an example for compact space   |  |  |  |
| CO3 | K1   | 5              | Define Lebesgue number  |  |  |  |
| CO4 | K1   | 6              | Define normal space   |  |  |  |
| CO4 | K2   | 7              | If X= {a, b,c} and T= { $\phi$ , { $a$ }, { $b$ , $c$ }, X} then a Check whether (X,T) is normal  |  |  |  |
| CO3 | K2   | 8              | State Heine-Borel theorem   |  |  |  |
| CO3 | K1   | 9              | Define sequentially compact   |  |  |  |
| CO4 | K2   | 10             | Is every discrete space is Hausdorff –(Yes/No)  |  |  |  |
|     |      |                | SECTION – B ( 4*5 = 20 MARKS)   |  |  |  |
|     |      |                | (Internal choice)   |  |  |  |
| CO3 | K5   | <b>11. (a)</b> | Explain Tychonoff's theorem   |  |  |  |
|     |      |                | (OR)  |  |  |  |
| CO3 | K4   | 11 (b)         | Show that a topological space is compact if and only if every class<br>of closed sets with the finite intersection property has non-<br>empty intersection. |  |  |  |
| CO4 | K4   | 12 (a)         | State and prove Urysohn's Lemma.  |  |  |  |

| (OR)       |  |               |   |  |  |  |
|------------|--|---------------|---|--|--|--|
| CO4        | CO4K412(b)In a Hausdorff space prove that any point and disjoint compact |               |   |  |  |  |
|            |  |               | subspace can be separated by open sets.                             |  |  |  |
|            |  |               |   |  |  |  |
| CO3        | K4   | <b>13</b> (a) | Prove that a metric space is sequentially compact if and only if it |  |  |  |
|            |  |               | has the Bolzano- Weierstrass property                               |  |  |  |
|            | ·  |               | (OR)  |  |  |  |
| CO3        | K5   | 13 (b)        | Prove that any continuous image of a compact space is compact       |  |  |  |
| CO4        | K4   | 14 (a)        | Prove that every Compact Hausdorff space is normal                  |  |  |  |
|            |  |               | (OR)  |  |  |  |
| CO4        |  | 14 (b)        | Prove that a topological space is a T1 space if and only if each    |  |  |  |
|            |  |               | point is a closed set.  |  |  |  |
|            |  |               | SECTION – C ( 10* 2 = 20 marks)                                     |  |  |  |
| CO3        | K5   | <b>15(a)</b>  | If X is a compact space then prove that closed subspace of C(X,R)   |  |  |  |
|            |  |               | or C(X,C) is compact if and only if it is bounded and               |  |  |  |
|            |  |               | equicontinuous.   |  |  |  |
|            |  |               |   |  |  |  |
|            |  |               | (OR)  |  |  |  |
| CO3        | K5   | 15 (b)        | prove that in a sequentially compact metric space, every open       |  |  |  |
|            |  |               | cover has a Lebesgue number.  |  |  |  |
| CO4        | K5   | <b>16(a)</b>  | State and prove Tietze Extension theorem                            |  |  |  |
|            |  |               | (OR)  |  |  |  |
| <b>CO4</b> | K5   | <b>16(b)</b>  | State and prove Urysohn imbedding theorem                           |  |  |  |

| Reg. No. : |  |  |  |  |  |  |  |  |  |
|------------|--|--|--|--|--|--|--|--|--|
|------------|--|--|--|--|--|--|--|--|--|

#### NOVEMBER 2021 P/30

## P/3025/09-20/21314

#### TOPOLOGY

Time : Three hours

Maximum : 100 marks

SECTION A —  $(10 \times 2 = 20 \text{ marks})$ 

Answer ALL the questions.

- 1. Define Complete metric space.
- 2. If X is a complete metric space and Y is a closed subspace of X then show that Y is complete.
- 3. Define homeomorphism with an example.
- 4. Give an example of a proper non-empty subset of a topological space such that it is both open and closed and prove your assertion.
- 5. Define finite intersection property.
- 6. Examine whether  $C = \left\{ \left(0, \frac{n}{n+1}\right) : n \in N \right\}$  is an open cover for (0, 1).
- 7. If  $X = \{a, b, c\}$  then examine whether  $\tau_1 = \{\phi, \{a\}, \{b\}, \{c\}, \{a, b\}, \{b, c\}, \{c, a\}, X\}$  is a Hausdorff space.

- 8. Find an example for a  $T_1$  space which is not a Hausdorff space.
- 9. Explain the concept of separation of sets in a topological space and use it to define connectedness of a space.
- 10. If *X* is a topological space, *A* is a connected subspace of *X* and *B* is a subspace of *X* such that  $A \subseteq B \subseteq \overline{A}$ , then show that *B* is connected.

SECTION B —  $(5 \times 7 = 35 \text{ marks})$ 

Answer ALL the questions (Internal Choice).

11. (a) State and prove the Cantor's Intersection theorem.

Or

- (b) Show that C(X, R) is a closed subset of the metric space B.
- 12. (a) If X is a topological space, then prove that any closed subset of X is the disjoint union of its set of isolated points and its set of limit points.

Or

- (b) Prove that every separable metric space is second countable.
- 13. (a) Show that every closed and bounded subspace of the real line is compact.

#### Or

 $\mathbf{2}$ 

(b) Explain Tychonoff's theorem.

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14. (a) In a Hausdorff space prove that any point and disjoint compact subspace can be separated by open sets.

Or

- (b) State and prove Urysohn's Lemma.
- 15. (a) If *X* is a compact Haudorff space then prove that *X* is totally disconnected if and only if it has an open base whose sets are also closed.

Or

(b) Prove that any continuous image of a connected space is connected.

SECTION C —  $(3 \times 15 = 45 \text{ marks})$ 

Answer ALL the questions.

Q. No. 16 is a compulsory question.

- 16. If X is a compact space then prove that closed subspace of C(X, R) or C(X, C) is compact if and only if it is bounded and equicontinuous.
- 17. (a) (i) If X is a topological space and  $\{f_n\}$  is a sequence of real functions defined on X which converges uniformly to a function f defined on X and if all  $f'_n$ s are continuous then prove that f is also continuous. (8)

3 **P/3025/09-20/21314** 

(ii) If X and Y are the metric spaces and f is a mapping of X into Y. Then prove that f is continuous at  $x_0$  if and only if  $x_n \to x_0$  implies  $f(x_n) \to f(x_0)$ . (7)

Or

- (b) (i) If X is a topological space and A is a subset of X then prove that  $\overline{A} = A \cup D(A)$ . (7)
  - (ii) If X is a non-empty set and S is an arbitrary class of subsets of X then prove that the class of all unions of finite intersections of sets in S is a topology. (8)
- 18. (a) (i) Define completely regular spaces and normal space with an example. (5)
  - (ii) State and prove Tietze Extension theorem. (10)

#### Or

- (b) (i) Prove that the product of any nonempty class of connected spaces is connected. (7)
  - (ii) If X is a Hausdorff space and if X has an open base whose sets are closed then prove that X is totally disconnected. (8)

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2 Thin A : Tindelofs thm An: X is second countable spale. G=UG; T.p. a can be represented as a Campable union of Gils. Lot Equiz he a calection of opensets in x such that a=Uh; Since X is 2nd countable space =) X has a counsable base. Let B = {Bn3 be a countable base for X. Let XER => XEUG; (-: G=UG) => x GG: for some l' as x6G; Gi is an open set we can find a open set Bruch 7. 2 EBAR CG: =) fx3 C Bnx C G," U {x} C U Bype C UG; NEG Q C UBARCA = G=UBAX. as B={Bn3 is counsable =) BAREB G=UBAX is countable. Thus for each basic open set in EBAZ we can choose a set G: Car Juanneu with

which contains it. then see class flig which arise in seis way is countable and its which in a.

TheB Pt Owner: X - Second Countable space. T.P any open base has a countable subday which is also an open base. Let {Bn} be a countable open have of {B; } an arbitrary open base. Since Bn=UB;, by Lindelöt's Hun, Y non: empty Bn is she will on of countable class of B, 2. In sens way we obtain a countable family of Countable classes of Bp's. The union of this family of dayns is endently an open lak which is a countable subclass of the open back

EB; Z.

Thm: C Every separable metric space is Second Countaple. Proof. Let x be a separable metric space. Let A = {xn:nEACN3 be a countable dense Subjet. so just A=X. To prove reat the collecte on  $B = \begin{cases} 3 (x_n); n \in N, m \in N, j \in a \end{cases}$ Countable base for X. Let a be an arbitrary non-employ open set and x a pr in h. ie, for an ETO SECX) CG. UNSR MUEN 7: 1mo26/2 : A = X =) Every open sphere control at x must Contain a point of A. In Porticular El Symo so pay d(x,x) LYmo = x E Symo Point of A lay x; we now show part Sym. (Xi) CSE(X). Let yes (xi)

Then dexi, y) = 1/mo But don y) < dex, x, o) + d(x, y) < 1/motymo= 2/mo < C. I YESTER YESE CON =) s (xi) c Se(x) c G. > x E Sy (Xi) C G. Thus every xEX and every open set a containing x y a member En Simo of B. containing x and Contained in Gr. Hence B is a Countable base for X. I X is second countable. Remark: Every second countable space is Separable. Pf Let X be a second countable space. TO show that X is separable. . X is second countable of a Countable base & for T. me choose a point b from each member B of B Scanned with Car Let D be see set thus obtained. The set D is exidently countable. We now show show that D is dense in X.

Let x be any orbitrary paint of X and let G be any open to red of X. Since B is a base, y atleast one BEBJ. XEBCG.

By definition of D, DED is 2:

BEBCG. Thus a contains a point of D. Hence x is an adherent Point of D. Sime x is arbitrary we have  $\overline{D} = X$ . it follows that D is a countable dense subset of X

→ × is separable.



DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai 600 106

## List of Courses relevant to Local, Regional, National and Global needs



1.1.1 Curricula developed and implemented have relevance to the local, national, regional and global developmental needs which is reflected in Programme Outcomes (POs), Programme Specific Outcomes (PSOs), and Course Outcomes (COs) of the Programme offered by the Institution.

| National Needs |                   |                     |                |  |  |  |  |
|----------------|-------------------|---------------------|----------------|--|--|--|--|
| Sl No          | Programme<br>Code | Programme Name      | Course<br>Code | Course Name                              |  |  |  |
| 1              | 1                 | B.A., Economics     | 1517           | International Economics                  |  |  |  |
| 2              | 1                 | B.A., Economics     | 1623           | Environmental Economics                  |  |  |  |
| 3              | 1                 | B.A., Economics     | 1103           | Marketing& HRM                           |  |  |  |
| 4              | 1                 | B.A., Economics     | 1516           | Fiscal economics                         |  |  |  |
| 5              | 3                 | BBA                 | 03103          | Managerial Economics                     |  |  |  |
| 6              | 3                 | BBA                 | 03519          | Legal Aspects of Business                |  |  |  |
| 7              | 3                 | BBA                 | 03518          | Business Taxation                        |  |  |  |
| 8              | 5                 | B.Com               | 5101           | Financial Accounting I                   |  |  |  |
| 9              | 5                 | B.Com               | 5102           | Business Economics                       |  |  |  |
| 10             | 5                 | B.Com               | 5205           | Financial Accounting II                  |  |  |  |
| 11             | 5                 | B.Com               | 5206           | Business Law                             |  |  |  |
| 12             | 5                 | B.Com               | 5309           | Corporate Accounting I                   |  |  |  |
| 13             | 5                 | B.Com               | 5310           | Business Communication                   |  |  |  |
| 14             | 5                 | B.Com               | 5413           | Corporate Accounting II                  |  |  |  |
| 15             | 5                 | B.Com               | 5414           | Company Law                              |  |  |  |
| 16             | 5                 | B.Com               | 5415           | Practical Auditing                       |  |  |  |
| 17             | 5                 | B.Com               | 5517           | Cost Accounting                          |  |  |  |
| 18             | 5                 | B.Com               | 5519           | Principles of Financial Management       |  |  |  |
| 19             | 5                 | B.Com               | 5518           | Industrial Law                           |  |  |  |
| 20             | 5                 | B.Com               | 5521           | Income Tax Law & Practice I              |  |  |  |
| 21             | 5                 | B.Com               | 5622           | Management Accounting                    |  |  |  |
| 22             | 5                 | B.Com               | 5623           | Human Resources Management               |  |  |  |
| 23             | 5                 | B.Com               | 5625           | Income Tax Law & Practice II             |  |  |  |
| 24             | 5                 | B.Com               | 5626           | Indirect tax                             |  |  |  |
| 25             | 9                 | B.Sc., Physics      | 09621          | Nuclear and Particle Physics             |  |  |  |
| 26             | 9                 | B.Sc., Physics      | 09622          | Digital Electronics                      |  |  |  |
| 27             | 9                 | B.Sc., Physics      | 09518          | Basic Electronics                        |  |  |  |
| 28             | 9                 | B.Sc., Physics      | 09519          | Applied Electronics                      |  |  |  |
| 29             | 9                 | B.Sc., Physics      | 09623          | Microprocessor Fundamentals              |  |  |  |
| 30             | 10                | B.Sc., Chemistry    | 10514          | Organic Chemistry I                      |  |  |  |
| 31             | 10                | B.Sc., Chemistry    | 10517          | Analytical Chemistry                     |  |  |  |
| 32             | 10                | B.Sc., Chemistry    | 10626          | Analytical Chemistry Practical           |  |  |  |
| 33             | 10                | B.Sc., Chemistry    | 10515          | Physical Chemistry I                     |  |  |  |
| 34             | 10                | B.Sc., Chemistry    | 10203          | General Chemistry III                    |  |  |  |
| 35             | 11                | B.Sc., Biochemistry | 11624(A)       | Entrepreneurship in Science & technology |  |  |  |



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| National Needs |                   |  |                |   |  |  |  |
|----------------|-------------------|--|----------------|---|--|--|--|
| Sl No          | Programme<br>Code | Programme Name                                     | Course<br>Code | Course Name   |  |  |  |
| 36             | 13                | B.Sc., Plant Biology<br>and Plant<br>Biotechnology | 13624          | Herbal Science  |  |  |  |
| 37             | 13                |  | 13621          | Ethnobotany   |  |  |  |
| 38             | 13                | B.Sc., Plant Biology<br>and Plant<br>Biotechnology | 13412          | Environmental studies                                   |  |  |  |
| 39             | 20                | M.Com  | 20101          | Advanced Corporate Accounting I                         |  |  |  |
| 40             | 20                | M.Com  | 20312          | Managerial Economics                                    |  |  |  |
| 41             | 20                | M.Com  | 20102          | Financial Management                                    |  |  |  |
| 42             | 20                | M.Com  | 20202          | Advanced Corporate Accounting II                        |  |  |  |
| 43             | 20                | M.Com  | 20309          | Accounting for Manager I                                |  |  |  |
| 44             | 20                | M.Com  | 20212          | Research Methodology                                    |  |  |  |
| 45             | 20                | M.Com  | 20311          | Tax Management - Direct Tax                             |  |  |  |
| 46             | 20                | M.Com  | 20416          | Accounting for managers II                              |  |  |  |
| 47             | 20                | M.Com  | 20103          | Consumer behaviour                                      |  |  |  |
| 48             | 20                | M.Com  | 20417          | Advertisement and Salesmanship                          |  |  |  |
| 49             | 24                | M.Sc., Biochemistry                                | 24314          | Biostatistics   |  |  |  |
| 50             | 24                | M.Sc., Biochemistry                                | 24209(B)       | Ecology & Population Education                          |  |  |  |
| 51             | 25                | M.Sc., Biotechnology                               | 25209          | Extra Disciplinary – 1:<br>Pharmaceutical Biotechnology |  |  |  |
| 52             | 25                | M.Sc., Biotechnology                               | 25316          | Core Paper – 9: Bioprocess<br>Technology                |  |  |  |
| 53             | 25                | M.Sc., Biotechnology                               | 25317          | Core Paper – 10: Bioinformatics                         |  |  |  |
| 54             | 25                | M.Sc., Biotechnology                               | 25318          | Core Paper – 11: Enzymes & enzyme Technology            |  |  |  |
| 55             | 25                | M.Sc., Biotechnology                               | 25210(B)       | Elective Paper – 2B: Marine<br>Biotechnology            |  |  |  |
| 56             | 25                | M.Sc., Biotechnology                               | 25208          | Core Paper –7: Environmental<br>Biotechnology           |  |  |  |
| 57             | 25                | M.Sc., Biotechnology                               | 25209          | Extra Disciplinary – 1:<br>Pharmaceutical Biotechnology |  |  |  |
| 58             | 25                | M.Sc., Biotechnology                               | 25421          | Open Elective Paper: Herbal<br>Technology               |  |  |  |
| 59             | 25                | M.Sc., Biotechnology                               | 25316          | Core Paper – 9: Bioprocess<br>Technology                |  |  |  |
| 60             | 25                | M.Sc., Biotechnology                               | 25210(B)       | Elective Paper – 2B: Marine<br>Biotechnology            |  |  |  |



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| National Needs |                   |                               |                |   |  |  |  |
|----------------|-------------------|-------------------------------|----------------|---|--|--|--|
| Sl No          | Programme<br>Code | Programme Name                | Course<br>Code | Course Name   |  |  |  |
| 61             | 25                | M.Sc., Biotechnology          | 25209          | Extra Disciplinary – 1:<br>Pharmaceutical Biotechnology |  |  |  |
| 62             | 25                | M.Sc., Biotechnology          | 25208          | Core Paper –7: Environmental<br>Biotechnology           |  |  |  |
| 63             | 25                | M.Sc., Biotechnology          | 25317          | Core Paper – 10: Bioinformatics                         |  |  |  |
| 64             | 26                | M.Sc., Microbiology           | 26422          | Entrepreneurship in Microbiology                        |  |  |  |
| 65             | 26                | M.Sc., Microbiology           | 26211(B)       | Aquaculture   |  |  |  |
| 66             | 26                | M.Sc., Microbiology           | 26423          | Biofertilizer Technology and<br>Organic Farming         |  |  |  |
| 67             | 26                | M.Sc., Microbiology           | 26319(B)       | Biodegradation Technology                               |  |  |  |
| 68             | 30                | MBA                           | 30103          | Economics for Managers                                  |  |  |  |
| 69             | 30                | MBA                           | 30324          | Purchasing Management                                   |  |  |  |
| 70             | 33                | MSW                           | 33207          | Working with Communities                                |  |  |  |
| 71             | 35                | B.Com Honours                 | 35326          | Green Business  |  |  |  |
| 72             | 36                | B.Sc., Maths                  | 36525          | Operational research                                    |  |  |  |
| 73             | 38                | B.A., Tamil                   | 38103          | Allied – 1 - History and Culture of<br>Tamil Nadu– I    |  |  |  |
| 74             | 38                | B.A., Tamil                   | 38206          | Allied – 2 - History and Culture of<br>Tamil Nadu– II   |  |  |  |
| 75             | 45                | B.Com Accounting &<br>Finance | 45102          | Economics for finance                                   |  |  |  |
| 76             | 45                | B.Com Accounting &<br>Finance | 45623          | Goods & Service Tax                                     |  |  |  |
| 77             | 62                | B.Com Finance &<br>Taxation   | 62102          | Business Economics                                      |  |  |  |
| 78             | 62                | B.Com Finance &<br>Taxation   | 62626          | Goods & Services Tax [GST] &<br>Customs Law             |  |  |  |
| 79             | 63                | B.Com Marketing<br>Management | 63102          | Business Economics                                      |  |  |  |
| 80             | 63                | B.Com Marketing<br>Management | 63304          | Entrepreneurial Devlopment                              |  |  |  |
| 81             | 63                | B.Com Marketing<br>Management | 63302          | Internet and Digital Marketing                          |  |  |  |

### Title: CORE VI - INTERNET AND DIGITAL MARKETING

| :2063310       | Credits : 04   |
|----------------|----------------|
| Code : 4:0:0:0 | CIA Marks : 40 |
| L:T:P:S : 03   | ESE Marks : 60 |
| Exam           |                |

Learning objectives: To highlight the emerging technologies in the area of marketing and familiarize the students with the trends.

2. To enable the students to understand the importance of Internet of Things in marketing.

## Course Outcomes: At the end of the Course, the Student will be able to:

| C01 | Understand the concept of Digital Marketing, categorization of Digital marketing<br>and the website planning      |
|-----|---|
| C02 | Understand the concept of Search Engine Optimization techniques, Book marking and news Aggregators                |
| C03 | Understand the concept of Social Media Optimization and identify various social media marketing                   |
| C04 | Explain the tools used for Search Engine Marketing such as Google Ad-words tools and Display marketing Techniques |
| C05 | Interpret the various analysis such as Google Analytics and social media Analytics                                |

#### Mapping of Course Outcomes to Program Outcomes:

|     |     |     |     |     | and the second se |     |     |      |      |
|-----|-----|-----|-----|-----|---|-----|-----|------|------|
|     | PO1 | PO2 | PO3 | PO4 | PO5   | PO6 | PO7 | PSO1 | PSO2 |
| CO1 | 3   | 3   | 3   | 2   | 3   | 2   | 3   | 3    | 3    |
| CO2 | 3   | 3   | 3   | 2   | 3   | 2   | 2   | 2    | 2    |
| 003 | 3   | 3   | 3   | 2   | 3   | 2   | 3   | 3    | 3    |
| CO4 | 3   | 3   | 3   | 2   | 3   | 2   | 2   | 2    | 2    |
| CO5 | 3   | 3   | 3   | 2   | 3   | 2   | 3   | 3    | 3    |

Syllabus for B.com Marketing Management From the Academic Year 2020-21

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| andule               | Contents of the Module   |      |     |
|----------------------|--|------|-----|
| Mode                 | Digital marketing – Meaning, importance of digital marketing   | Hrs. | CO  |
| 2                    | <ul> <li>*new trends and current scenario of the world- Digital</li> <li>*new trends and current scenario of the world- Digital</li> <li>marketing a boon or a Bane – tool of success for companies</li> <li>advantages to small and medium enterprises - Categorization</li> <li>of digital marketing for the business.</li> <li>Web site - levels of web site, Difference between blog,</li> <li>portal &amp; website - Diagnosis of the present website and</li> <li>business- SWOT analysis of business, website and media</li> <li>or promotion plan - Setting up vision, mission and goals of</li> <li>digital marketing- Website planning &amp;Creation</li> <li>Search Engine Optimization (SEO) - Optimization</li> </ul> | 9    | COI |
| -                    | optimization techniques- Off page Optimization<br>techniques, - Book marking and news Aggregators,<br>Preparation of Reports - Keywords, titles, meta tags etc.,<br>Social Media Optimization (SMO)  | 9    | CO2 |
|                      | social Media Marketing - Advanced Facebook Marketing -<br>Word Press blog creation - Twitter marketing - LinkedIn<br>Marketing - Google plus marketing *Instagram<br>Marketing - Multimedia - YouTube Marketing -<br>Optimization process Influencer Marketing.  | 9    | CO3 |
| 4 1<br><i>A</i><br>8 | search Engine Marketing (SEM) – Introduction - Tools<br>used for Search engine Marketing - PPC , *Google<br>adWords Tool - Display advertising techniques - Report<br>eneration  | 9    | CO4 |
| 5 A<br>R<br>M        | <b>Inalysis &amp; Reporting Tools</b> - Google Analytics - Online<br>eputation Management - E-Mail Marketing - Affiliate<br>farketing - AdSense & Blogging - Social Media Analytics<br>leaning, Social Media Analytical Tools - Ad designing<br>* <i>Opportunities in Internet &amp; Digital Marketing</i> .   | 9    | CO5 |

#### **Reference Books:**

- 1. Digital Marketing for Dummies, Ryan Deiss and Russ Hennesberry
- 2. Puneet Bhatia (2018) Fundamentals Of Digital Marketing, Pearson Publication
- 3. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising, Cory Rabazinsky
- 4. Seema Gupta (2018) Digital Marketing, Tata McGrawHill
- 5. Blogging: A Practical Guide to Plan Your Blog: Start Your Profitable Home-Based Business with a Successful Blog, Jo and DaleReardon

### Pattern for End Semester Examination

| Questions Pattern | Total Questions | To Answer Questions  | Marks Per Question  | Total Marks   |
|-------------------|-----------------|----------------------|---|---|
| Section - A       | Total Questions | 10 Allswei Questiene | 2   | 20  |
| Section           | 12              | 10                   |   | 35  |
| Service B         | 7               | 5                    | 1   |   |
| section - C       |                 | 2                    | 15  | 45  |
|                   | 5               | 3                    |   | 100   |
|                   | Total Ma        | rks                  | and the second se | NOT THE OWNER WATER OF THE OWNER OF THE OWNER WATER OF THE OWNER WATER OF THE OWNER WATER OF THE OWNER |

Syllabus for B.com Marketing Management From the Academic Year 2020-21

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## pepartment of Marketing Management (Shift-II) COURSE DELIVERY PLAN –

| IN    | Module | Topics   | RBT          | Со | Planned   | (SEMES        | STER-I  | II)         |      |
|-------|--------|--|--------------|----|-----------|---------------|---------|-------------|------|
| nine. | #      | Meaning of digita  | 1 I D        |    | Date      | Date          | Faculty | Remarke     | HOD  |
|       |        | marketing  | 1 62         | ł  | 1/7/2020  | 1/7/202<br>0  | Sign    | (A)         | Sign |
|       |        | Importance of digital marketing                            | L1           | 1  | 3/7/2020  | 3/7/202       |         | Jourplust   | Xar  |
|       |        | Distinction from<br>traditional<br>marketing               | L3           |    | 6/7/2020  | 6/7/202<br>0  | YG      | Completed   | YG.  |
|       | 1      | New trends in<br>current scenario<br>of the world          | L2           | 1  | 8/7/2020  | 8/7/202<br>0  | 1070    | eropules    | N.   |
|       | 1      | Digital marketing<br>a boon or a bane                      | L3,L4,<br>L5 |    | 9/7/2020  | 9/7/202       | Vh UE   | mpletist    | 52   |
|       |        | Tools of success<br>for companies                          | L2           | 1  | 10/7/2020 | 10/7/20<br>20 |         | EDOPOLICU   | 15   |
|       |        | Advantages to<br>small and<br>medium<br>enterprises        | L3,L4,<br>L5 | 1  | 13/7/2020 | 13/7/20<br>20 | vy e    | mplue       | *5   |
|       |        | Categorization of<br>digital marketing<br>for the business | L2           |    | 15/7/2020 | 15/7/20<br>20 | 12 10   | notalla     | th   |
|       |        | Website-levels the   | L2           | •  | 17/7/2022 |               | 1 h au  | mappled     | 4    |
|       |        | Setting up vision  | 12           | 1  | 1////2020 | 17/7/20<br>20 | 14 CM   | mostetice a | 5    |
|       |        | and goals  | 52           | 1  | 20/7/2020 | 20/7/20       | 16 0    | ardeled i   | 5    |

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|  |              |   |           | . 20          |           |           |     |
|--|--------------|---|-----------|---------------|-----------|-----------|-----|
| Search engine<br>optimization                                      | L2           | 2 | 22/7/2020 | 22/7/20<br>20 | Ra        | male      | 16. |
| On page<br>optimization<br>techniques                              | L3,L4,<br>L5 | 2 | 24/7/2020 | 24/7/20<br>20 | 00        | stor util | 2   |
| Off page<br>optimization<br>techniques                             | L2           | 2 | 27/7/2020 | 27/7/20<br>20 | Re ge     | or Apar   | 12/ |
| Bookmarking  | L3,L4,<br>L5 | 2 | 29/7/2020 | 29/7/20<br>20 | Kh Lar    | Appleis   | 5   |
| News aggregators   | 5 L2         | 2 | 31/7/2020 | 31/7/20<br>20 | RA un     | opula     | */  |
| Preparation of reports   | L3,L4,<br>L5 | 2 | 5/8/2020  | . 5/8/202     | Re Cor    | Arus      | 2   |
| Keywords   | 1.4          | 2 | 7/0/2020  |               | Ple Corr  | Waleha    | xh  |
| Titles   | 10           | 2 | 7/8/2020  | 7/8/202<br>0  | Re Lors   | splated   | shy |
| Meto to es   | L2           | 2 | 10/8/2020 | 10/8/20<br>20 | Rk un     | oldiled   | NY. |
| mota tags  | L3,L4,<br>L5 | 2 | 14/8/2020 | 14/8/20<br>20 | Re con    | reted     | 15h |
| Meta tags  | L5           | 2 | 17/8/2020 | 17/8/20<br>20 | El        | golding.  | sh  |
| Social media<br>optimization                                       | L2           | 2 | 19/8/2020 | 19/8/20<br>20 | Rk and    | Heleat    | 167 |
| Introduction to<br><sup>social</sup> media<br><sup>marketing</sup> | L2           | 2 | 21/8/2020 | 21/8/20<br>20 | 2h Corrol | Acted     | 15  |
|  |              |   |           | ,             | 1. Gray   | ande      | ب   |
|  |              |   |           |               | Head      |           |     |

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| Advanced<br>Facebook<br>marketing              | L5           | 2 | 25/8/2020 | 25/8/20<br>20 | Rethe              | 14   |
|--|--------------|---|-----------|---------------|--------------------|------|
| WordPress blog<br>creation                     | L2           | 3 | 27/8/2020 | 27/8/20       | P.O. comfilted     | 1/   |
| Twitter marketing                              | L3,L4,<br>L5 | 2 | 1/9/2020  | 1/9/202<br>0  | RG - months        | 2 de |
| LinkedIn<br>marketing                          | L2           | 3 | 3/9/2020  | 3/9/202<br>0  | Ra Intropolities   | 14   |
| Google plus<br>marketing                       | L3,L4,<br>L5 | 3 | 7/9/2020  | 7/9/202<br>0  | R& complatuted     | 14   |
| Instagram<br>marketing                         | L2           | 3 | 9/9/2020  | 9/9/202<br>0  | RQ CENTRALLA       | the  |
| Multimedia                                     | L3,L4,<br>L5 | 3 | 11/9/2020 | 11/9/20<br>20 | RO - Constantialed | 14   |
| Video marketing<br>and optimization<br>process | L5           | 3 | 14/9/2020 | 14/9/20<br>20 | RL-Constitution    | 15   |
| Search engine<br>marketing                     | L2&L3        | 4 | 16/9/2020 | 16/9/20<br>20 | Rp apopplated      | sh   |
| Introduction to search engine marketing        | L2&L3        | 4 | 18/9/2020 | 18/9/20<br>20 | Re Constituted     | 14   |
| Tools used for<br>search engine<br>marketing   | L2&L3        | 4 | 21/9/2020 | 21/9/20<br>20 | Re prophilid       | vy/  |
| PPC  | L2&L3        | A | 23/9/2020 | 23/9/20<br>20 | Re considered      | 14   |
| Google ad words<br>tool                        | L2&L3        | 4 | 25/9/2020 | 25/9/20<br>20 | 2 sompteted        | N    |
| 1  |              |   |           |               | V- 90-100          | fei  |

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| Display                                      | L3,L4,       |    | 29/9/2020  |                | Futter D        |   |
|--|--------------|----|------------|----------------|-----------------|---|
| advertising<br>techniques                    | L5           | 4  |            | 29/9/20<br>20  | on Remarks 1+6  | D |
| Display advertising<br>techniques            | ; L2         | 4  | 1/10/2020  | 1/10/20<br>20  | the compare 15  | • |
| Report generation                            | L3,L4,<br>L5 | 4  | 5/10/2020  | 5/10/20<br>20  | Retrophy VS     |   |
| Report generation                            | L2           | 4  | 7/10/2020  | 7/10/20        | 20 Creation NS  |   |
| Other Techniques                             | L4           | 4  | 9/10/2020  | 9/10/20<br>20  | Re Levopated VG |   |
| Analysis and<br>report tool                  | L2           | 15 | 12/10/2020 | 12/10/2        | the work and    | ~ |
| Google Analytics                             | L2           | 5  | 14/10/2020 | 14/10/2        | 20 Complete 19  |   |
| Online reputation<br>management              | L3&L4        | 5  | 16/10/2020 | 16/10/2<br>020 | PQ User Vh      | , |
| Email marketing                              | L2           | 5  | 20/10/2020 | 20/10/2<br>020 | Po - delater a  | 0 |
| Affiliate<br>marketing                       | L4           | 5  | 26/10/2020 | 26/10/2<br>020 | the constant of |   |
| Ad sense and<br>blogging                     | L2           | 5  | 28/10/2020 | 28/10/2<br>020 | es antibled the | , |
| Social media<br><sup>analytics</sup> meaning | L4           | 5  | 2/11/2020  | 2/11/20<br>20  | RA populad 14   |   |
| Social media<br>analytics tool               | L2           | 53 | 5/11/2020  | 5/11/20<br>20  | ed particula M  |   |
|  |              |    |            |                |                 |   |

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| Ad debigine o   |        | 复 | 9/11/202C      | )            | 9/11<br>20  | /20      | Po s            |
|---|--------|---|----------------|--------------|-------------|----------|-----------------|
| Opportunities in<br>digital marketing<br>and internet | L2,14  | 5 | 11/11/202      | 0            | 11/1<br>020 | 1/2      | R wash wh       |
| Unit -1   | LI     |   | 13/11/20<br>20 | 13/<br>020   | 11/2        |          | terret VE       |
| Unit -1   | L1     |   | 18/11/20<br>20 | 18/ <u>1</u> | 11/2        | Ke       | Creating the    |
| Unit -2   | L1     |   | 23/11/20<br>20 | 23/:<br>020  | 11/2        | Ra       | train VA        |
| Unit -2   | L1     |   | 26/11/20<br>20 | 26/1<br>020  | 1/2         | th       | abart Ma        |
| Unit -3   | L1     |   | 1/12/202<br>0  | 1/12<br>20   | 2/20        | le.      | Che M           |
| Unit -3   | L2     |   | 3/12/202<br>0  | 3/12<br>20   | 2/20        | le       | too the the     |
| Unit -4   | L4     |   | 7/12/202<br>0  | 7/12<br>20   | 2/20        | RR       | to white the    |
| Unit -4   | L4, L5 |   | 9/12/202<br>0  | 9/12<br>20   | /20         | ng.      | town haled what |
| Unit -5   | L4, L5 |   | 11/12/20<br>20 | 11/1<br>020  | 2/2         | KQ       | white the       |
| Unit -5   | L4, L5 |   | 15/11/20<br>20 | 15/1<br>020  | 1/2         | la<br>pl | Compute 14      |

<sup>I - Pemembering</sup>; L2 – Understanding; L3 – Applying; L4 – Analyzing; L5 – Evaluating; L6 –

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| Unit 4        | 1.2    |            | Sind     | ersity of Madras |     |
|---------------|--------|------------|----------|------------------|-----|
| Unit 1        |        | 29/12/2020 | 29/12/20 | 13               |     |
| Unit 5        | L4     | 30/12/2020 | 30/12/20 | VG Establish     | 14  |
| Unit 5        | L4, L5 | 31/12/2020 | 20       | VG complified    | Vor |
| Solving       | L3,L4  |            | 20       | The creeking     | 1g  |
| uestion Paper | L3,L4  |            |          | VS Computed      | VS- |
| Solving       |        |            |          | V9 completer     | a   |

, Remembering; L2 – Understanding; L3 – Applying; L4 – Analyzing; L5 – Evaluating; L6 –

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## Websites

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## What is a Website 🚱?

 A website is a collection of web pages and related content that is identified by a common domain name and published on at least one web server. Notable examples are wikipedia.org, google.com, and amazon.com. All publicly accessible websites collectively constitute the World Wide Web.

## What is a Web Page 🚱 ?

 A web page is a document(information) provided by a website and displayed to a user in a web browser(Google/Bing/Safari). A website typically consists of many web pages linked together in a coherent fashion.

# Now you can ask "What's the difference between website and web page"

• In simple words "Website is a collection of web pages which are grouped together" and "Web page is nothing but a document that can be displayed in a web browser"

 Web browsers are nothing but our search engines i.e. Google, Bing, Firefox etc.





### SINGLE PAGE/ BROCHURE STYLE

### CLASSIC FIVE PAGE WEBSITE

### MEDIUM LEVEL WEBSITE

### ENTERPRISE LEVEL WEBSITE

Simple site and easy to maintain

Basic 5 page website

Advanced business level websites Websites which are having various products and are spread across the globe

This level of website are with limited navigations and with content which is more specific and visitors can easily navigate the site with few clicks These kind of websites are more preferred by freelancers and small business. These sites contain static 5 pages namely Home, About me, Contact us, Product page, Blogs. Preferred by medium and large size companies who have a lot of product or service to offer their visitors These websites contain more than 10 webpages and they offer various types of product and they also run their operations in multiple geographical locations.

## Difference between Portal & Website

| Portal   | Website  |
|--|--|
| Portals are for limited traffic. Most web portals require log in which allows site to deliver more specific content. | Websites are for driving traffic. Websites are<br>destinations that everyone can get to and are generally<br>designed for broader audience |
| Portals are user centric.  | Websites are owned by an organization.   |
| There is a two way communication between portal and website  | User can not interact with a website   |

## Examples of Website and Portal





## What are Blogs? 🚱

 Blogs are a type of website which are updated on a regular basis, Blogs can be called as informational websites. Bloggers share their idea/information on public domains by writing blogs. Blogs are a common and frequently used methods for generating traffic to websites and also influencing readers to purchase a particular product or use particular service.

## SWOT of a website

 Strength of a website relays on the amount of relevant content on the website. The more specific a website is the more SEO friendly it becomes. Website owners keep their focus on one particular field and all the content on they website is of the same category. Example, A digital marketing website concentrates on sharing all digital marketing related content. If it starts posting irrelevant content like posting blogs about sports, politics etc. Then the number of viewers and impressions for the particular website will reduce because the relativity of content has become minimum. And this becomes the weakness of a particular website.
# What is SEO 🚱 ?

 SEO (Search Engine Optimization) is the process of improving your website to increase the visibility of the site when someone searches for a product or service related to your business.

SEO can be classified into 3 types

- 1. On-page SEO
- 2. Off-page SEO

# How does SEO work 🚱 ?

 When your website is made public i.e. When its made visible for people to search on the web and they discover your website it means that the search engine has completed its standard 3 process

Namely

.

- 1. Crawling (Identifying new links)
- 2. Indexing (Taking the content backup and putting it up in Google database)
- 3. Ranking (Relevant websites)

## Explanation on how SEO works



# What is On-page SEO (?????

- On-page SEO is the work that you do on your website for your Pages and Blogs to rank on top when a relevant keyword is searched on the web. When a website is created, a few factors are taken into account in order to make the website rank on top for a relevant search result.
- SEO is done for every page and blog created or posted.

# Factors affecting On-page SEO

- Blog title
- Page title
- Meta Description
- URL structure
- Header Tags H1,H2,H3.
- Keyword in the intro
- Keyword frequency
- Keyword density
- LSI Keyword
- Unique content

- Grammar and spelling check
- Image file name
- Image alt tag
- Internal link
- Outbound link
- Bold
- Italic
- OG image 1200\*630
- OG title
- OG description





DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE DEPARTMENT OF MARKETING MANAGEMENT INTERNET AND DIGITAL MARKETING-CIA II

b) Search Engine Marketing

TIME- 1.5 HRS

MAX.MARKS-50

## SECTION-A

## Multiple choice questions.

 $(20 \times 1 = 20)$ 

- 1)What are some examples of digital marketing?
- a) Social Media Marketing
- c) Search Engine Optimisation d) All of the above.
- 2) What is the best way to promote a business with social media?
- a) Choose the right platform b) Encourage engagement
- c) Provide Value and Don't Over-Promote d) All of the above
- Which of the following can be termed as good keyword selection and placement
  - a) Targeting synonyms of the main keyword.
  - B) Targeting the highest searched keywords only.
  - c) Copying competitor keywords.
  - d) Optimizing five or more keywords per page.
  - 4) Which of the following is a type of digital marketing activity?
  - A. Email marketing. B. Social web marketing. C. Viral marketing. D. All of the above 5) Which of the following is not a traditional form of digital marketing? A. radio B. TV C. Billboard
    - D. All of the above
  - 6) What is not true about digital marketing?
    - A. Digital marketing is any form of marketing products or services that involves electronic devices.
    - B. Digital marketing can be done online
    - C. Digital marketing cannot be done online
    - D. Digital marketing is often referred to as online marketing, internet marketing or web marketing.

7) Marketing that moves away from a transaction-based effort to a conversation (i.e. twoway dialogue) and can be described as a situation or mechanism through which marketers and a customer (e.g. stakeholders) interact usually in real-time is known as:

| A. Direct Marketing<br>C. Interactive Marketing  | B. Eectronic marketing<br>D. Indirect Marketing                                 |
|--|---|
| 8) A website's front - or home page should   | include   |
| A. A lengthy description of the organization received  | B. Logos depicting awards the site's designers have                             |
| C. Links to other websites   | D. None of the above  |
| 9) Digital marketing is becoming very popul  | ar due to the?  |
| A. increase in internet users<br>C. increase in digital content consumption  | B. an increase in mobile phone users<br>D. All of the above                     |
| 10) The plays a major role in bette  | er content creation.  |
| A. icon<br>C. description  | B. keyword<br>D. viewport   |
| 11 help in providing the user t  | the gist of what is the article about.  |
| A. Meta Description<br>C. Meta Description or Meta tags  | B. Meta tags<br>D. None of the above  |
| 12) Pages that are linked from other search e  | engine is known as  |
| A. crawled pages<br>C. unindexed pages   | B. indexed pages<br>D. root pages   |
| 13) Which of the following tactics can harm y  | our search rankings?  |
| A. Adding navigation links to your pages templa<br>B. Using text that is the same color as the back<br>C. Linking to your site from other websites<br>D. None of the above | ate<br>ground of your page.   |
| 14) Websites used for building network with f<br>A. Social networking<br>c. Net banking  | friends and relatives Is called as<br>b. Blogging<br>d. e-Commerce              |
| 15) Websites used to sell and buy something a<br>a. E-Commerce Websites<br>c. Search engines   | are categorized under<br>b. Social networking sites.<br>d. Entertainment sites. |

| 16) Google is an example of  |                    |
|--|--------------------|
| a. Social network  | b. Search Engine   |
| c. Entertainment   | d. None of these.  |
|  |                    |
| 17) Which of the following is not used as a blogging   | ng platform?       |
| a. TypePad   | b. Blogger         |
| c. WordPress   | d. Pinterest       |
|  |                    |
| 18) What is the name of the location address of the hy   | pertext documents? |
| a. Uniform Resource Locator  | b. Web server      |
| c. File  | d. Web address     |
|  |                    |
| <ol><li>What are shared on the Internet and are called as</li></ol>  | Web pages r        |
| a. Programs  | b. Cables          |
| c. Hypertext documents   | d. None            |
| and the second sec | 0369               |
| 20) The first webpage added to an application is the _   | page.              |
| A. Default.aspx  |                    |
| b. Home.aspx   |                    |
| a Index serv   |                    |

c. Index.aspx

## d. Start.aspx

#### SECTION-B

## Answer all of the questions.

1)What are the various levels of the website. Explain each type.

What is SEO? Explain any five factors affecting on-page SEO.

What is a website? Provide differences between a website and a web page.

4) Mention the differences between traditional marketing and Digital Marketing.

5) Digital Marketing a Boon or Bane? Give illustrations to support your answer.

a) Explain the following terms:

i) Blogs

ii) Portal

b) Explain the differences between portal and website.

(6 x 5= 30)

Due 28 Jan, 12:01 pm

## Generic skill

100 points



Add class comment

As instructions and example showed yesterday in the session. Create a blog and a poster related to block title and identify the TA.



## Your work

## Handed in

## Attachments



## **Private comments**

marketing.docx

## Add comment to Gayathri V Dgvc

## Unsubmit

## DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE Arumbakkam, Chennai – 600 106 (Autonomous)- Affiliated to University of Madras Linguistic Minority Institution College with Potential for Excellence

Credits -5

## <u>Department of Corporate Secretaryship</u> INCOME TAX LAW, THEORY & PRACTICE

subject code: 2006517

## Total hours -90

**Description** - The course enables students to compute the total income under Five Course enable course enable

Income Tax Act 1961 - Definition of important terms - Income, Person, Assessee, <sup>nome</sup> Year and Previous Year - Residential Status – Income, Person, Assessee, <sup>seessment</sup> Year and Previous Year - Residential Status – Incidence of Tax – Incomes evempt from Tax

Salaries - Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary

## INT-II

M<sup>1-1</sup> of Income from House Property – Let-out house – Self occupied house – (amputation allowed from house property – Unrealized rent – Loss under the head house – property-.

Computation of profits and gains of business and profession – Admissible deductions Specific Disallowances – Depreciation – Loss under the head business and profession.

#### INT-III

(mital Assets – Meaning and Kinds – Procedure for computing Capital Gains – Cost of Aquisition – Exemption of Capital Gains – Loss under head Capital Gains.

nome chargeable to tax under the head Income from Other Sources – Dividends – Interest <sup>m Securities</sup> – Casual Income – Other Incomes – Deduction from Income from Other Sources - Loss under the head Other Sources

#### **INIT-IV**

hovisions relating to income of other persons to be clubbed in Assessees. Total Income home of minor Child - Deemed Incomes.- Provisions relating to Set-off & Carry forward and Set-off of Losses.

Deductions in respect of certain payments - Deduction in respect of income (Deductions micable to Individuals only)

#### UNIT-V

lucome tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.

## Recommended Texts:

- <sup>1</sup>. Income Tax law and practice, V.P.Gaur&D.B.Narang -, Kalyani Publishers, 2019 <sup>2</sup> Students Guide to Inome Tax ,Dr. Vinod K Singhania& Dr. KapilSinghania - Tamann
- Publications,2019

<sup>3.</sup> T.S. Reddy & Dr. Y. Hari Prasad Reddy - Income Tax theory, law and practice.

Reference Books: Dr. Vinod K Singhania& Dr. KapilSinghania - Tamann Publications,

| 1.1    | anoharan, Income Tax – Law & Practice, Snow White Publishers. 2019   |
|--------|--|
| 2019 T | N Manes  |
| Course | Outcome important terms under the Income Tax Act 1961, explain the concept of Define incidence of Tax. Residential Status, identify the residential status, compute the incidence of Tax. Residential the concept of Salary, classify its different forms, identify and analyze the  |
| c01    | Under the transmission of various allowances and perquisites compare different types of Provident  |
|        | funds and appreciate the taxability of House properties used for different purposes.<br>Compare and appreciate the taxability of Unrealized rent and loss under the<br>Identify the deductions and explain the taxability of Unrealized rent and loss under the<br>Identify House property. Analyze the admissible deductions and specific disallowances |
| C02    | for computing income from Profits and Gains of Business and Profession. Explain the for computing income and Loss under the head Business and Profession.  |
|        | Define Capital assets under the Income Tax Act, 1961. Explain the concept of<br>Capital Gains, list out the exemptions for Capital Gains, compute the Taxable Capital<br>Gains. Understand the concept of TDS, identify and analyze different incomes  |
| CO3    | taxable under other sources, Evaluate the taxability of various incomes and deductions<br>vallable for each income, compute the taxable income under other sources.  |
|        | Compare and appreciate the clubbing up provisions under different situations. Identify<br>the losses that can be set off inter source and intra source. Explain the provisions for   |
| c04    | carry forward of losses.   |
|        | Analyze the admissible deductions from Gross Total Incomes and specific limits and<br>provisions for availing various deductions Differentiate between the deductions for  |
| C05    | incomes and deductions for investments / expenses. Compute the Deductions<br>available under various sections  |
| /      | Discuss the powers and duties of various Income Tax Authorities, Appreciate the need   |
| -06    | and use of PAN, Explain the procedure for Assessment and discuss the different types   |
| (00    | of Assessment.   |

Napping of CO v/s PSO

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 |
|-----|------|------|------|------|------|------|------|
| C01 | 2    | -    | 2    | 2    | 2    | 3    | -    |
| CO2 | 2    | -    | 2    | 2    | 2    | 3    | -    |
| CO3 | 2    | -    | 2    | 2    | 2    | 2    | -    |
| C04 | 2    | -    | 2    | 2    | 2    | 2    |      |
| C05 | 2    | -    | 2    | 2    | 2    | 2    | -    |
| 006 | 2    |      | 2    | 2    | 2    | 2    | _    |

16 ADO Signature of the HOD. Department of Corporate Secretaryship \* Chennai

## DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS)

College with Potential for Excellence Linguistic Minority Institution. Affiliated to University of Madras

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| pepartmer.V  | Section: A  | Course Code: 2006517   |   | Course: Incon<br>and Practice   | me Tax la   |  |  |
| emester  | or: Mr.M.Balaji   | Contact  | Hours /wee  | week: 6 No. of cred   |   | dits: 05   |  |
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Discuss the powers and duties of various Income Tax Authorities, Appreciate the need Discuss the point and antes of various Income Tax Authorities, Appreciate the need and use of PAN, Explain the procedure for Assessment and discuss the different types of Assessment. of CO V/S PO: PO3 PO4 PO PO5 p01 PO6 PO7 PO8 PO9 PO10 P011 3 Correlation levels: 1- Weak 2-Medium 3-High

# Methodologies:

| Sl. No. | Description         | Туре     |
|---------|---------------------|----------|
| 1.      | Student Assignment  | Direct   |
| 2.      | Internal assessment | Direct   |
| 3.      | University exam     | Direct   |
| 4.      | Student feedback    | Indirect |
| 5.      | Alumni feedback     | Indirect |
| 6.      | Employers feedback  | Indirect |



| /          | Topics   | co | Planned<br>Date  | Actual<br>Date | Faculty Sign | Remarks | HOD  |
|------------|--|----|--|----------------|--------------|---------|------|
| when the t | Income Tax Act 1961 –<br>Income Tax Act 1961 –<br>Definition of important terms –<br>Definition Person, Assessee,<br>Income, Person, Assessee,<br>Income Year and<br>Assessment Year and<br>Previous Year. | 1  |  |                |              |         | Jign |
| 1          | Residential Status – Individual,<br>Residential Status – Individual,<br>firm, AOP, HUF and Companies   | 1  |  |                |              |         |      |
| ,          | Incidence of Tax – Incomes<br>exempt from Tax  | 1  |  |                |              |         |      |
|            | Different forms of salary –<br>Provident Funds – Allowances –<br>Perquisites – Other items<br>included in Salary   | 2  |  |                |              |         |      |
| 11         | Qualifying amount for deduction $\frac{Q_{U}}{U/S} \frac{SO(c)}{SO(c)}$  | 2  |  |                |              |         |      |
|            | Income from salary –<br>Comprehensive problems.  | 2  | i jeda   |                |              |         |      |
|            | Income from salary –<br>Comprehensive problems.  | 2  |  |                |              |         |      |
|            | Income from salary –<br>Comprehensive problems.  | 2  |  |                |              |         |      |
| 1          | Computation of Income from<br>House Property – Let-out house –<br>Self occupied house – Deduction<br>allowed from house property –<br>Unrealized rent – Loss under the<br>head house property.             | 3  |  |                |              |         |      |
|            | Introduction – Computation of<br>profits and gains of business and<br>profession   | 4  |  |                |              |         |      |
|            | Admissible deductions – Specific<br>Disallowances –  | 4  | n new in direct and the second se |                |              |         |      |
| IV         | Depreciation – Loss under the head business and profession.  | 4  |  |                |              |         |      |
| V          | Income tax authorities –<br>procedure for assessment – PAN<br>(Permanent Account Number) –<br>Types of assessment.   | 5  | nover mentaplener og s   |                |              | 71      |      |

<sup>U-Remembering;</sup> L2 – Understanding; L3 – Applying; L4 – Analyzing; L5 – Evaluating; L6 - Creating

err BOOKS: <sup>600K<sup>5</sup></sup> Tax law and practice, V.P.Gaur&D.B.Narang -, Kalyani Publishers, 2019 <sup>forme</sup> Tax ian to Inome Tax ,Dr. Gaur&D.B.Narang -, Kalyani Publishers,2019 <sup>forme</sup> Guide to Inome Tax ,Dr. Vinod K Singhania& Dr. KapilSinghania - Tamann <sup>forme</sup> Sindents of the presed b 1 Studentions, 2019 <sup>1</sup> <sup>Slub</sup> VERENCE BOOKS: <sup>phret</sup> Taxes, Dr. Vinod K Singhania& Dr. KapilSinghania - Tamann Publications, 2019 <sup>phret Taxes</sup>, Income Tax – Law & Practice, Snow White Publishers.2019

se<sup>ment rubrics</sup> that is going to be adopted for direct attainment is depicted in below table

| Level of<br>Achievement | Elaboration on Course Grading Description   | Bench Mark<br>Set<br>(Out of 40) |
|-------------------------|---|----------------------------------|
| Breellent (A)           | The Student's performance is outstanding in almost all the intended course learning outcomes                | 28 to 40                         |
| <sub>600</sub> d (B)    | The student's performance is good in most of the intended course learning outcomes.                         | 20 to 27                         |
| Narginal (C)            | The student's performance is barely satisfactory. It marginally meets the intended course learning outcomes | 16 to 19                         |
| Fail (F)                | The Students performance is inadequate. Student fails to meet many of the intended course learning outcomes | Less than 16                     |

RE Have different Assessment pattern for tests, assignments, quizzes etc.

Bart Course Instructor

**Dept. IQAC Coordinator** 



## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Mr. Franklin Edburg Assistant Professor Time Table

| Day Order / Hrs | 1                | 2                | 3                | 4                | 5                |
|-----------------|------------------|------------------|------------------|------------------|------------------|
| Day 1           | Cost A/c – III-A | CLSP-II-B        |                  |                  | F A/c I-C        |
| Day 2           |                  | Cost A/c – III-A | CLSP-II-B        | Cost A/c – III-D |                  |
| Day 3           |                  | F A/c I-C        |                  | Cost A/c – III-C | CLSP-II-B        |
| Day 4           | FA/cI-C          | F A/c I-D        |                  |                  | Cost A/c – III-D |
| Day 5           |                  |                  | Cost A/c – III-B | F A/c I-D        | CLSP-II-B        |
| Day 6           | Cost A/c – III-C |                  | Cost A/c – III-A | CLSP-II-B        |                  |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Dr. R. Vasudevan Assistant Professor Time Table

| Day Order / Hrs | 1              | 2              | 3              | 4              | 5              |
|-----------------|----------------|----------------|----------------|----------------|----------------|
| Day 1           | Cost A/c-III-B |                | POM-I-A        |                | CLSP-II-A      |
| Day 2           |                |                | Cost A/c-III-B |                | CLSP-II-A      |
| Day 3           | POM-I-B        | POM-I-A        |                | Cost A/c-III-A | CLSP-II-A      |
| Day 4           | CLSP-II-A      | Cost A/c-III-C |                | Cost A/c-III-A |                |
| Day 5           | Cost A/c-III-D | POM-I-A        |                |                | Cost A/c-III-C |
| Day 6           |                |                | CLSP-II-A      | Cost A/c-III-D |                |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Dr. A. Karthik Assistant Professor

Time Table

| Day Order / Hrs | 1              | 2              | 3              | 4              | 5          |
|-----------------|----------------|----------------|----------------|----------------|------------|
| Day 1           | FA/cI-A        |                |                | CL – III-C     | FA/cI-B    |
| Day 2           |                | FA/cI-B        | Corp A/cs-II-A | CL – III-C     |            |
| Day 3           |                |                | CL – III-D     | Corp A/cs-II-A | CL – III-C |
| Day 4           | FA/cI-A        |                | CL – III-C     | Corp A/cs-II-D |            |
| Day 5           |                | Corp A/cs-II-B |                | CL – III-C     | CL – III-D |
| Day 6           | Corp A/cs-II-C |                | Corp A/cs-II-B | CL – III-C     |            |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Dr. R. K. Gopinath Assistant Professor Time Table

| Day Order / Hrs | 1                | 2                | 3                | 4            | 5            |
|-----------------|------------------|------------------|------------------|--------------|--------------|
| Day 1           |                  | ED-III-C         | F A/cs – I-D     |              | ED-III-D     |
| Day 2           | F A/cs – I-C     |                  |                  | F A/cs – I-D |              |
| Day 3           |                  | Corp A/cs – II-D |                  | ED-III-D     | F A/cs – I-C |
| Day 4           | ED-III-C         |                  | Corp A/cs – II-C | ED-III-D     |              |
| Day 5           | Corp A/cs – II-C | Corp A/cs – II-D |                  | ED-III-D     |              |
| Day 6           | Corp A/cs – II-B |                  | NME              | ED-III-B     | NME          |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Ms. P. Jeyanthi Assistant Professor

Time Table

| Day Order / Hrs | 1            | 2            | 3            | 4   | 5         |
|-----------------|--------------|--------------|--------------|-----|-----------|
| Day 1           | F A/cs – I-B |              |              |     | CLSP-II-C |
| Day 2           | F A/cs – I-A |              | BKG-III-D    |     | CLSP-II-C |
| Day 3           |              | F A/cs – I-A | BKG-III-C    |     | CLSP-II-C |
| Day 4           | CLSP-II-C    |              | F A/cs – I-B |     | BKG-III-C |
| Day 5           |              | CLSP-II-C    | BKG-III-D    |     |           |
| Day 6           | NME          | NME          | NME          | NME | NME       |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Ms. R. Indumathi Assistant Professor Time Table

| Day Order / Hrs | 1         | 2         | 3              | 4              | 5              |
|-----------------|-----------|-----------|----------------|----------------|----------------|
| Day 1           |           | Mkg –I-D  |                | BKG-III-A      | Corp A/cs-II-D |
| Day 2           | BKG-III-C |           | Corp A/cs-II-D | BKG-III-A      |                |
| Day 3           |           | BKG-III-C |                | Corp A/cs-II-D | BKG-III-A      |
| Day 4           | BKG-III-A | Mkg –I-C  |                | Mkg –I-D       |                |
| Day 5           | BKG-III-A |           | Mkg –I-C       |                | Corp A/cs-II-C |
| Day 6           |           |           | Corp A/cs-II-D | NME            | NME            |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Dr. Rajachithra Manivanan Assistant Professor Time Table

| Day Order / Hrs | 1              | 2              | 3              | 4              | 5              |
|-----------------|----------------|----------------|----------------|----------------|----------------|
| Day 1           | POM-I-C        |                | Cost A/c-III-C | Cost A/c-III-D |                |
| Day 2           | POM-I-C        |                |                | EVS-II-B       | Cost A/c-III-D |
| Day 3           | Cost A/c-III-D | Cost A/c-III-B |                | POM-I-C        |                |
| Day 4           |                |                | BUS-II-A       |                | Cost A/c-III-B |
| Day 5           | BUS-II-A       | POM-I-C        | Cost A/c-III-C |                |                |
| Day 6           | Cost A/c-III-D | Cost A/c-III-B |                | Cost A/c-III-A | EVS-II-A       |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Mr. S. Rajesh Kanan Assistant Professor Time Table

| Day Order / Hrs | 1        | 2             | 3        | 4             | 5             |
|-----------------|----------|---------------|----------|---------------|---------------|
| Day 1           | POM-I-D  | Corp A/c-II-A |          | Corp A/c-II-B | Corp A/c-II-B |
| Day 2           |          |               | POM-I-D  | Corp A/c-II-A |               |
| Day 3           |          | IT-III-D      | POM-I-D  |               | IT-III-B      |
| Day 4           |          |               | IT-III-B | IT-III-C      |               |
| Day 5           |          |               | POM-I-D  |               |               |
| Day 6           | IT-III-A |               | IT-III-D |               | IT-III-C      |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Dr. P. M. Ramesh Kumar Assistant Professor Time Table

| Day Order / Hrs | 1        | 2        | 3        | 4        | 5        |
|-----------------|----------|----------|----------|----------|----------|
| Day 1           |          | BUS-II-C | CL-III-D | BUS-II-D |          |
| Day 2           |          |          | BUS-II-C | Mktg-I-C | BUS-II-B |
| Day 3           | Mktg-I-D | BUS-II-A | Mktg-I-C | BUS-II-B |          |
| Day 4           | Mktg-I-D |          | CL-III-D | BUS-II-B |          |
| Day 5           | BUS-II-B | Mktg-I-D |          |          | BUS-II-D |
| Day 6           | NME      | NME      |          |          |          |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Mr. R. Sathyanarayanan Assistant Professor Time Table

| Day Order / Hrs | 1        | 2        | 3        | 4        | 5        |
|-----------------|----------|----------|----------|----------|----------|
| Day 1           |          |          | CL-III-C | BUS-II-A | CL-III-A |
| Day 2           | POM-I-B  |          | CL-III-A | CL-III-B | CL-III-D |
| Day 3           | CL-III-A | BUS-II-B |          | POM-I-B  |          |
| Day 4           | BUS-II-B |          | BUS-II-A | POM-I-A  |          |
| Day 5           |          | POM-I-B  | CL-III-A |          |          |
| Day 6           | BUS-II-A | CL-III-A | CL-III-C |          |          |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Mrs. P. Janaki Assistant Professor Time Table

| Day Order / Hrs | 1        | 2        | 3        | 4        | 5        |
|-----------------|----------|----------|----------|----------|----------|
| Day 1           |          | Mktg-I-C | ED-III-A |          | ED-III-B |
| Day 2           | Mktg-I-D |          |          | BUS-II-C | ED-III-A |
| Day 3           |          | Mktg-I-B | ED-III-A | ED-III-B |          |
| Day 4           |          |          | BUS-II-D | BUS-II-C | ED-III-A |
| Day 5           |          | ED-III-C |          | Mktg-I-C | ED-III-A |
| Day 6           | ED-III-B |          |          | BUS-II-B | ED-III-A |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Dr. S. Subha Assistant Professor

Time Table

| Day Order / Hrs | 1        | 2        | 3        | 4        | 5        |
|-----------------|----------|----------|----------|----------|----------|
| Day 1           |          | Mktg-I-B |          | BUS-II-C | Mktg-I-A |
| Day 2           |          | Mktg-I-A | ED-III-C | BUS-II-D |          |
| Day 3           |          | BUS-II-C | Mktg-I-A |          | BUS-II-D |
| Day 4           | EVS-II-D |          | Mktg-I-A | Mktg-I-B |          |
| Day 5           | Mktg-I-B |          | Mktg-I-A |          | BUS-II-A |
| Day 6           |          |          | EVS-II-C | ED-III-C |          |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Mr. S. Subramaniyan Guest Lecturer Time Table

| Day Order / Hrs | 1         | 2          | 3          | 4          | 5         |
|-----------------|-----------|------------|------------|------------|-----------|
| Day 1           |           | CLSP-II-D  |            | BKG-III-B  |           |
| Day 2           |           | BKG-III-B  |            | F A/cs-I-A | CLSP-II-D |
| Day 3           | BKG-III-B | F A/cs-I-C |            |            | BKG-III-D |
| Day 4           |           | F A/cs-I-B | F A/cs-I-C | BKG-III-B  |           |
| Day 5           |           | BKG-III-D  |            | F A/cs-I-A | BKG-III-B |
| Day 6           | CLSP-II-D |            |            |            | BKG-III-B |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Ms. V. Geetha Assistant Professor Time Table

| Day Order / Hrs | 1             | 2             | 3             | 4             | 5        |
|-----------------|---------------|---------------|---------------|---------------|----------|
| Day 1           |               |               |               |               | ED-III-C |
| Day 2           | ED-III-D      |               | Mktg-I-B      |               | ED-III-B |
| Day 3           |               |               | ED-III-B      |               | Mktg-I-D |
| Day 4           |               | ED-III-B      | Corp A/c-II-B | Corp A/c-II-A |          |
| Day 5           | Corp A/c-II-D | Corp A/c-II-A | POM-I-B       | CL-III-B      |          |
| Day 6           |               | ED-III-C      |               | Corp A/c-II-C | ED-III-B |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Mr. D. Prem Kumar Assistant Professor (Part-Time) Time Table

| Day Order / Hrs | 1        | 2        | 3 | 4 | 5 |
|-----------------|----------|----------|---|---|---|
| Day 1           | IT-III-C | IT-III-A |   |   |   |
| Day 2           | IT-III-B | IT-III-D |   |   |   |
| Day 3           |          |          |   |   |   |
| Day 4           | IT-III-D | IT-III-A |   |   |   |
| Day 5           | IT-III-B | IT-III-C |   |   |   |
| Day 6           |          |          |   |   |   |

## Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai – 600 106 Department of Corporate Secretaryship – Shift – II Mr. M. Balaji Guest Lecturer (Part-Time) Time Table

| Day Order / Hrs | 1        | 2        | 3 | 4 | 5 |
|-----------------|----------|----------|---|---|---|
| Day 1           | IT-III-D | IT-III-B |   |   |   |
| Day 2           | IT-III-A | IT-III-C |   |   |   |
| Day 3           | IT-III-C | IT-III-A |   |   |   |
| Day 4           | IT-III-B |          |   |   |   |
| Day 5           | IT-III-C |          |   |   |   |
| Day 6           |          |          |   |   |   |

# BASIC CONCEPTS OF INCOME TAX

# WHAT IS TAX?

- Tax is a compulsory contribution to state revenue, levied by the government on workers' income and business profits, or added to the cost of some goods, services, and transactions. It may be direct tax or indirect tax.
- Direct tax is a tax, such as income tax, which is levied on the income or profits of the person who pays it, rather than on goods or services.
- Indirect Tax is levied on goods and services rather than on income or profits.

# INTRODUCTION

- The present law of income tax is contained in the Income Tax Act, 1961. The Income tax Act contains the provisions for determination of taxable income, determination of tax liability, procedure for assessment, appeal, penalties and prosecutions. It also lays down the powers and duties of various income tax authorities.
- The Income Tax Law comprises The Income Tax Act 1961, Income Tax Rules 1962, Notifications and Circulars issued by Central Board of Direct Taxes (CBDT), Annual Finance Acts and Judicial pronouncements by Supreme Court and High Courts.


### INCOME

As per [Section 2(24)], Income includes :

- 1. Profits or gains of business or profession.
- 2. Dividend.
- Voluntary Contribution received by a Charitable / Religious Trust or University / Education Institution or Hospital
- 4. Value of perquisite or profit in lieu of salary taxable u/s 17 and special allowance or benefit specifically granted either to meet personal expenses or for performance of duties of an office or an employment of profit.
- Export incentives, like Duty Drawback, Cash Compensatory Support, Sale of licences etc.
- Interest, salary, bonus, commission or remuneration earned by a partner of a Firm from such Firm.

- 7. Capital Gains chargeable u/s 45.
- Profits and gains from the business of banking carried on by a cooperative society with its members.
- 9. Winnings from lotteries, crossword puzzles, races including horse races, card games and other games of any sort or from gambling or betting of any form or nature whatsoever.
- 10. Deemed income u/s 41 or 59.
- Sums received by an assessee from his employees towards welfare fund contributions such as Provident Fund, Superannuation Fund etc.
- Amount received under Keyman Insurance Policy including bonus thereon.

- Amount received under agreement for (a) not carrying out activity in relation to any business, or (b) not sharing any knowhow, patent, copyright etc.
- Benefit or perquisite received from a Company, by a Director or a person holding substantial interest or a relative of the Director or such person.
- 15. Gift as defined u/s 56 (2)(vi). Any sum of money exceeding Rs. 50,000, received by an Individual or a HUF from any person during the previous year without consideration.
- Any consideration received for issue of shares as exceeds the fair market value of the shares referred to in Section 56(2)(vii)(b).
- 17. Any sum of money referred to in clause (ix) of Sub-Section (2) of section56.

#### ASSESSEE

As per section 2(7) of the Act, assessee means a person by whom any tax or any other sum of money (i.e. interest, penalty etc.) is payable under the Act and includes:

- a) every person in respect of whom any proceeding under this Act has been taken for the assessment of his income or assessment of fringe benefits or of the income of any other person in respect of which he is assessable or to determine the loss sustained by him or by such other person or to determine the amount of refund due to him or to such other person.
- b) every person who is deemed to be an assessee under any provision of this Act.
  c) every person who is deemed to be an assessee in default under any provision of this Act.

#### ASSESSMENT YEAR [SECTION 2(9)]

"Assessment year" means the period of twelve months commencing on 1st April every year and ending on 31st March of the next year. Income of previous year of an assessee is taxed during the following assessment year at the rates prescribed by the relevant Finance Act.

#### PREVIOUS YEAR (SECTION 3)

Income earned in a year is taxable in the next year. The year in which income is earned is known as previous year. From the assessment year 1989-90 onwards, all assessees are required to follow financial year (i.e. April 1 to March 31) as previous year. The uniform previous year has to be followed for all sources of income. Income Tax is computed on the total income of the previous year of every person in the assessment year. However, there are five exception to this rule:

- Assessment of non-residents in respect of their income from shipping business (Section 172).
- ii. Assessment of persons leaving India (Section 174).
- iii. Assessment of association of persons or body of individuals or artificial juridical person formed for a particular event or purpose (section 174A).
- Assessment of persons trying to alienate their assets with the object of avoiding liability to tax (Section 175).
- v. Assessment of the income from discontinued business

## PERSON

As per section 2(31), Person includes:

- an individual
- a Hindu undivided family
- a company
- a firm
- an association of persons or a body of individuals whether incorporated or not
- a local authority
- every artificial, juridical person, not falling within any of the above categories

#### **Residuary Nature**

It must be remembered that IFOS is only a residuary head of income.

An income which is not taxable under any other head and which is not tax free will fall under this head

## How to check if an income can be taxed under the head IFOS?

- 1. Is it exempt?
- 2. Is it taxable under any specific head of income?
- 3. Is it a capital receipt
- If the answer to all the questions is "NO" then, it is taxable under the head IFOS

#### Income from Other Sources – which sections apply?

- Section 56 lists down what can be taxed under the head of IFOS
- Section 57 lists down the deductions available under the head IFOS
- Section 58 lays down the amounts NOT deductible
- Section 59 lays down that Section 41(1) would apply to IFOS also

- Dividends other than dividend exempt u/s. 10(34)/10(35) – for e.g. dividend from foreign companies/co-op. banks/co-op societies etc. <u>&</u> <u>also deemed dividend</u>;
- Winnings from lotteries, crossword puzzles, races, horse races, card games, other games of any sort, gambling or betting;
- income by way of interest on securities, if the income is not chargeable to income-tax under the head "Profits and gains of business or profession"

- income from machinery, plant or furniture belonging to the assessee and let on hire (if its not chargeable to income-tax under the head "Profits and gains of business or profession")
- where an assessee lets on hire machinery, plant or furniture belonging to him and also buildings, and the letting of the buildings is inseparable from the letting of the said machinery, plant or furniture, the income from such letting (if it is not chargeable to income-tax under the head "Profits and gains of business or profession")

 income referred to in sub-clause (xi) of clause (24) of section 2 (sum received under a Keyman Insurance Policy including bonus) if such income is not chargeable to income-tax under the head "Profits and gains of business or profession" or under the head "Salaries"

## Section 56 - Gifts

- where an individual or a Hindu undivided family receives from any person or persons on or after 1<sup>st</sup> October, 2009,—
  - (a) any sum of money, without consideration, the aggregate value of which exceeds fifty thousand rupees, the whole of the aggregate value of such sum;
  - (b) any immovable property, without consideration, the stamp duty value of which exceeds fifty thousand rupees, the stamp duty value of such property;
  - (c) any property, other than immovable property,-
    - (i) without consideration, the aggregate fair market value of which exceeds fifty thousand rupees, the whole of the aggregate fair market value of such property;
    - (ii) for a consideration which is less than the aggregate fair market value of the property by an amount exceeding fifty thousand rupees, the aggregate fair market value of such property as exceeds such consideration:

**Provided** that where the stamp duty value of immovable property as referred to in subclause (*b*) is disputed by the assessee on grounds mentioned in sub-section (2) of section 50C, the Assessing Officer may refer the valuation of such property to a Valuation Officer, and the provisions of section 50C and sub-section (15) of section 155 shall, as far as may be, apply in relation to the stamp duty value of such property for the purpose of sub-clause (*b*) as they apply for valuation of capital asset under those sections



 income by way of interest received on compensation or on enhanced compensation referred to in clause (b) of section 145A (interest on compensation / enhanced compensation)

 income by way of interest received on compensation or on enhanced compensation referred to in clause (b) of section 145A (interest on compensation / enhanced compensation)







## Exempt gifts from relatives – 4<sup>th</sup> level



## Exempt gifts from relatives – 5<sup>th</sup> level



## SECTION 80C – QUALIFIED SAVINGS



#### DEDUCTION IN RESPECT OF LIFE INSURANCE PREMIA, ETC. (SEC. 80C)

#### Life Insurance



- The following payments/investments qualify for deduction under this section. The total amount of investments made during the P.Y. under these below mentioned schemes is known as Gross Qualifying Amount ( GQA )
- 1.Life Insurance premium paid on a policy taken on his own life, life of the spouse or any child (child may be dependent/ independent ). In the case of a Hindu undivided family, policy may be taken on the life of any member of the family. The premium paid should be maximum of 20% of sum assured .
- Any sum deducted from salary payable to a Government employee for the purpose of securing him a deferred annuity (subject to a maximum of 20% of salary)
- 3. Contribution towards statutory provident fund and recognized provident fund.
- 4. Contribution towards 15 year public provident fund (maximum of Rs 70,000).
- 5. Contribution towards an approved superannuation fund
- 6. Subscription to National Savings Certificates, VIII Issue .
- Contribution for participating in the Unit-Linked Insurance Plan (ULIP) of Unit Trust of India..

## SOLUTION

Amounts qualifying for deduction are:-Amount (in Rs) 6,000 Mr. X Mrs. X 4,000 Daughter 2,000 Total 12,000 Additional deduction for mother 2,000 and father 1,500 Hence total deduction under section 80 D is Rs(12,000 + 2,000 + 1,500) = Rs(15,500)



# Amount of deduction

We add the amounts invested / spent in above mentioned schemes and this amount is known as Gross qualifying amount. The amount deductible is a) Gross qualifying amount; or b) Rs 1,00,000 Whichever is less

Note:-The maximum deduction under sections 80C, 80CCC and 80CCDis Rs 1,00,000.



HRA is an important component of salary and understanding it properly is paramount for saving tax for salaried individuals.



#### What is HRA?



House Rent Allowance (HRA) is an allowance given by employer to employee to meet the expenses of rented house.

The amount received is partly exempted from tax.

In case the employee lives in his/her own house and does not pay any rent, the entire amount would be taxable.



#### Major Concerns:

- "Can I claim HRA, if I already own a house?"
- "Will I get benefits of home loan deduction, if I am receiving HRA?"

Let us clarify these concerns.





- If you're living in your parent's house, you can claim HRA exemption by paying rent to your parents. In this case, your parents need to show that rental income received from you in their income tax return as their income.
- You can claim both deduction for interest of your house loan and exemption for HRA if you're living in a rented house and not in your own house.



#### **CONDITIONS FOR CLAIMING HRA**



#### HOW HRA IS CALCULATED FOR TAX SAVING

The least of the following is exempt from tax:

- House Rent Allowance received from employer.
- Excess rent paid over 10% of salary.
- An amount equal to 40% of salary (50% of salary in case of Mumbai, Kolkata, Delhi or Chennai).

Salary shall mean the Basic Salary + Dearness Allowance + Commission/Incentive based on a fixed percentage of turnover





1. Income from House Property

Income from House Property is possible in these cases – Rental Income on a let out property

Annual Value of a property which is 'deemed' to be let out for <u>income tax purposes</u> ( when you own more than two house property)

Annual Value of the property which is self occupied, which is *Nil* 

Annual Value of the property which is self occupied, which is/ess Municipal Taxes Paid. If the property is let out, its rent received is your Gross Annual Value. For a deemed to be let out property, a reasonable rent of a similar place is your Gross Annual Value. For a self occupied house property the Gross Annual Value is *Nil*. **a. Standard Deduction** – Standard Deduction is 30% of the Net Annual Value calculated above. This 30% deduction is allowed even when your actual expenditure on the property is higher or lower.

Therefore, this deduction is irrespective of the actual expenditure you may have incurred on insurance, repairs, electricity, water supply etc.

For a self occupied house property, since the Annual Value is *Nil*, the standard deduction is also zero on such a property.

**b.Deduction of Interest on Home Loan for the property** –Homeowners can claim a deduction of up to Rs.2 lakh (Rs 1.5 lakh if you are filing returns for FY 2013-14) on their home loan interest, if the owner or his family reside in the house property. The same treatment applies when the house is vacant. If you have rented out the property, the entire interest on the home loan is allowed as a deduction.

Your deduction on interest is limited to Rs.30,000 if you fail to meet any of the conditions given below for the Rs.2 lakh rebate.-

i. The home loan must be for purchase and construction of a property;

ii. The loan must be taken on or after 1 April 1999;

iii. The purchase or construction must be completed within 5 years from the end of the financial year in which the loan was taken

#### **3. Pre Construction Interest**

When you have taken a loan for purchase or construction of a house property, you can claim a deduction on preconstruction interest. However, this is not allowed in case of the loan for repairs or reconstruction. The total amount of pre construction interest and interest on housing loan that can be claimed in a year should not exceed Rs 2 lakh in any case.

The deduction for this interest is allowed in 5 equal instalments starting from the year in which the house is purchased or the construction is completed. Example, if the construction of your property completed in FY 2018-19, on 25 June 2018, you can claim 1/5th of interest paid up till 31 March 2018 when you <u>file your return</u> for FY 2018-19.

# You need to meet all the below 3 conditions to claim this deduction

- a. Loan has been taken after 1st April 1999 for purchase or construction
- b. The acquisition or construction is completed within 5 years
  (3 Years till FY 2015-16) from the end of the financial year in which the loan was taken
- c. There is interest certificate available for the interest payable on the loan
- Note that your interest deduction may be limited to Rs 30,000 if any one of these conditions is met –
- a. Loan is borrowed before 1st April 1999 for purchase, construction, repairs or reconstruction of house property
- b. Loan is borrowed on or after 1st April 1999 for purchase, construction, repairs or reconstruction of house property.

#### 5. Computation of Income Under House Property

Say, a person repays housing loan of Rs 4 lakh annually out of which Rs 2 lakh is the interest component. He has also incurred a pre-construction interest of Rs 3 lakh. He is earning Rs 7000 monthly from a let out property and also pays municipal taxes of Rs 3000 for the house. Let's calculate his Income from house property in both the scenarios:

- 1. He has a self-occupied property, or
- 2. The property is rented out

Type of House PropertySelf OccupiedLet OutGross annual Value (Rent paid-7000\*12)NIL84,000Less: Municipal Taxes or Taxes paid to local authoritiesNA3,000Net Annual Value(NAV)Nil81,000Less: Standard Deduction(30% of NAV)NA24,300Less: Interest on Housing Loan200,000200,000Less: Pre-construction interest (1/5th of 3 Lakhs)60,00060,000Income from House Property(260,000)(203,300)Overall loss restricted to(200,000)(200,000)

Remember, maximum loss set off allowed in a financial year is limited to Rs 2 lakh. Remaining loss can be carried forward to future years – 8 years in total. However, in these 8 years, it can only be set off from income from house property.


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# List of Courses relevant to Local, Regional, National and Global needs



#### DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS) College with Potential for Excellence Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai 600 106

1.1.1 Curricula developed and implemented have relevance to the local, national, regional and global developmental needs which is reflected in Programme Outcomes (POs), Programme Specific Outcomes (PSOs), and Course Outcomes (COs) of the Programme offered by the Institution.

| Regional Needs |                   |                            |                |   |  |
|----------------|-------------------|----------------------------|----------------|---|--|
| Sl No          | Programme<br>Code | Programme Name             | Course<br>Code | Course Name   |  |
| 1              | 1                 | B.A., Economics            | 1309           | Indian Economic Development                                 |  |
| 2              | 3                 | BBA                        | 03414B         | Industrial Relations  |  |
| 3              | 3                 | BBA                        | 03517B         | Organisational Psychology                                   |  |
| 4              | 3                 | BBA                        | 03521          | Materials Management  |  |
| 5              | 3                 | BBA                        | 03312          | Production Management                                       |  |
| 6              | 4                 | BBM                        | 4313           | Computer application in Business                            |  |
| 7              | 7                 | B.C.A                      | 7626           | Mobile Application Developmentz                             |  |
| 8              | 10                | B.Sc., Chemistry           | 10307          | Allied Chemistry I  |  |
| 9              | 10                | B.Sc., Chemistry           | 10515          | Inorganic Chemistry I                                       |  |
| 10             | 14                | B.Sc., Viscom              | 14312          | Media Culture and Society                                   |  |
| 11             | 14                | B.Sc., Viscom              | 14626          | Broadcast Journalism  |  |
| 12             | 14                | B.Sc., Viscom              | 14629          | News Production   |  |
| 13             | 14                | B.Sc., Viscom              | 14207          | Psychology of Media   |  |
| 14             | 14                | B.Sc., Viscom              | 14520          | Audio Video Editing   |  |
| 15             | 14                | B.Sc., Viscom              | 14521          | Media Organization  |  |
| 16             | 15                | B.Sc., Computer<br>Science | 15516,         | Database Management System                                  |  |
| 17             | 15                | B.Sc., Computer<br>Science | 15518          | ASP.NET Programming   |  |
| 18             | 15                | B.Sc., Computer<br>Science | 15310          | Web Design  |  |
| 19             | 20                | B.Com                      | 20207          | Corporate Laws  |  |
| 20             | 20                | B.Com                      | 20208          | Corporate Governance, Ethics and responsibility of Business |  |
| 21             | 24                | M.Sc., Biochemistry        | 24210(B)       | Organisational Behaviour                                    |  |
| 22             | 24                | M.Sc., Biochemistry        | 24104          | Enzymes   |  |
| 23             | 30                | MBA                        | 30429          | Strategic Human Resource Management<br>and Development      |  |
| 24             | 30                | MBA                        | 30321          | Labour legislations   |  |
| 25             | 30                | MBA                        | 30430          | Leadership and organizational effectiveness                 |  |
| 26             | 33                | MSW                        | 33417          | Strategic Human Resource Management                         |  |
| 27             | 33                | MSW                        | 33311          | Labour Legislations and                                     |  |
| 28             | 33                | MSW                        | 33419          | Organizational Behaviour and<br>Organizational Development  |  |
| 29             | 33                | MSW                        | 33314          | Employee Relations Management                               |  |
| 30             | 33                | MSW                        | 33418          | Trends in Human Resource Development                        |  |



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| Regional Needs |                   |                               |                |  |  |
|----------------|-------------------|-------------------------------|----------------|--|--|
| Sl No          | Programme<br>Code | Programme Name                | Course<br>Code | Course Name  |  |
| 31             | 38                | B.A., Tamil                   | 38519          | Elective – 1 – Journalism & Translation                  |  |
| 32             | 38                | B.A., Tamil                   | 38519          | Elective – 1 – Journalism & Translation                  |  |
| 33             | 38                | B.A., Tamil                   | 38208          | Journalism : An Introduction (NME - II)                  |  |
| 34             | 38                | B.A., Tamil                   | 38519          | Elective – 1 – Journalism & Translation                  |  |
| 35             | 38                | B.A., Tamil                   | 38102          | Paper – 2 – Grammer – I - Nannool –<br>Ezhuththadhigaram |  |
| 36             | 38                | B.A., Tamil                   | 38103          | Allied – 1 - History and Culture of Tamil<br>Nadu– I     |  |
| 37             | 38                | B.A., Tamil                   | 38104          | Payanpattu Tamil (NME -1)                                |  |
| 38             | 38                | B.A., Tamil                   | 38206          | Paper – 4 – Grammer – II- Nannool –<br>Cholladhigaram    |  |
| 39             | 38                | B.A., Tamil                   | 38207          | Allied – 2 - History and Culture of Tamil<br>Nadu– II    |  |
| 40             | 38                | B.A., Tamil                   | 38310          | Paper – 6 – Grammer – III –<br>Nambiyagapporul           |  |
| 41             | 38                | B.A., Tamil                   | 38311          | Allied – 3 – History of Tamil Literature – I             |  |
| 42             | 38                | B.A., Tamil                   | 38413          | Paper – 8 – Grammer – IV – Purapporul<br>venpamalai      |  |
| 43             | 38                | B.A., Tamil                   | 38414          | Allied – 4 – History of Tamil Literature – II            |  |
| 44             | 38                | B.A., Tamil                   | 38515          | Paper – 9 – Sangam Literature - Agam                     |  |
| 45             | 38                | B.A., Tamil                   | 38516          | Paper – 10 – Grammer – V –<br>Yaapparungalak kaarigai    |  |
| 46             | 38                | B.A., Tamil                   | 38517          | Paper – 11 – History of Tamil Language                   |  |
| 47             | 38                | B.A., Tamil                   | 38518          | Paper – 12 – Tamil Literary Review                       |  |
| 48             | 38                | B.A., Tamil                   | 38620          | Paper 13- Sangam Literature- Puram                       |  |
| 49             | 38                | B.A., Tamil                   | 38621          | Paper 14-Grammar VI- Thandialangaram                     |  |
| 50             | 38                | B.A., Tamil                   | 38622          | Paper 15-Dravidian Languages and Analogy                 |  |
| 51             | 38                | B.A., Tamil                   | 38623          | Elective 2- Folkloristics                                |  |
| 52             | 39                | B.A., English                 | 39208          | N.M.E II – Communication : Broadcasting<br>& Telecasting |  |
| 53             | 39                | B.A., English                 | 39519          | Elective I– Journalism and Mass<br>Communication         |  |
| 54             | 42                | B.A., Criminology             | 42517          | Corporate Security Management                            |  |
| 55             | 45                | B.Com Accounting<br>& Finance | 45623          | Corporate Finance  |  |
| 56             | 47                | B.Sc., Psychology             | 47413          | Marketing and Consumer Behaviour                         |  |
| 57             | 47                | B.Sc., Psychology             | 47321          | Organizational Psychology                                |  |
| 58             | 62                | B.Com Finance &<br>Taxation   | 62310          | Audit & Assurance  |  |



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| Regional Needs |                   |                                 |                |                                     |  |  |
|----------------|-------------------|---------------------------------|----------------|-------------------------------------|--|--|
| Sl No          | Programme<br>Code | Programme Name                  | Course<br>Code | Course Name                         |  |  |
| 59             | 62                | B.Com Finance &<br>Taxation     | 62414          | Financial Reporting                 |  |  |
| 60             | 62                | B.Com Finance &<br>Taxation     | 62417          | International Taxation & Technology |  |  |
| 61             | 63                | B.Com., Marketing<br>Management | 63302          | Internet and Digital Marketing      |  |  |
| 62             | 63                | B.Com., Marketing<br>Management | 63103          | Business Communication              |  |  |
| 63             | 63                | B.Com., Marketing<br>Management | 63103          | Corporate Accounting                |  |  |

## PWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE AKA DOSS GOT ENDINAN DOSS VAISHNAN COL (AUTONOMOUS) College with Potential for Excellence Linguistic Minority Institution. Affiliated to University of Madras

| Course Code:  |                    |
|---------------|--------------------|
| Course course | Course Financial D |
| COREIA        | and an Reporting   |

UTCOME: On learning the course, the students will be able to understand about the financial statements of banking &Insurance companies.

DURSE OUTCOMES: At the end of the Course, the Student will be able

| N 1 1 | 10  |  |
|-------|---|--|
|       | sile financial information and finan      | cial state                                       |
| -     | Complete                                  | our statements relating to banking and insurance |
| 101   | standards the provisions of consolidation | of group g                                       |
|       | Illustrate and standards                  | or group financial statements and relevant       |
| 602   | accounting                                | Pengati  |
| /     | Relate the grants                         | espect to income taxes, cash flows and           |
| 603   | government exchange rates, investment     | tim  |
| /     | Compare die care e construction           | t in associates and joint ventures               |
| 204   | Report the financial position of holding  | Companies and                                    |
| 205   | balance sheet                             | parties and preparation of consolidated          |
| 00    | Uarte                                     |  |

### Mapping of CO v/s PO:

|     | I POI         | PO2  | PO3                | PO4 | DOG                      |     |     |
|-----|---------------|--|--------------------|-----|--------------------------|-----|-----|
|     | TOT           |  |                    |     | POS                      | PO6 | PO7 |
| 101 |               |  |                    | 3   |                          | 2   | 2   |
| (02 | 2             | 1  | Arrender 19        | 3   |                          | 2   | 1   |
| 203 | 2             | 2  | En north           | 2   | n                        | 3   | 2   |
| 004 | 2             |  | E 00 10.11         | 2   |                          | 2   | 3   |
| 005 | Reference The | the state of the s | Contraction of the | 3   | The second second second | 2   |     |

### Mapping of CO v/s PSO:

|     | PSO1 | PSO2 |      |      |
|-----|------|------|------|------|
|     |      | 1502 | PSO3 | PSO4 |
| c01 |      | 2    |      |      |
|     |      |      |      | 3    |
|     |      | 1    |      |      |
| 103 |      |      |      |      |
|     |      |      |      | 2    |
| 004 |      |      |      | -    |
|     |      | 3    |      |      |
| 205 |      |      |      |      |
|     |      |      |      | 1    |
|     |      |      |      |      |

|               | COPENN                       |
|---------------|------------------------------|
|               | CIA- 40 Marks                |
| larks Hours   | 4 Credits / 5 Hours per work |
| Martion Flour | 3 Hours                      |
| ation         | 4:0:0:1                      |

| CONTENTS OF THE MODULE  |   |
|---|---|
| resial Reporting - Concept ali i  |   |
| Corporate Financial Reporting Concept – objectives – Financial reporting and<br>Financial Statements – objectives of Financial statements. Users in Financial<br>Financial Qualitative characteristics of financial reporting information-Benefits  | 1 |
| of Financial Standards related to Incomes Taxes, cash flows, Government<br>International Standards related to Incomes Taxes, cash flows, Government<br>Grants, effects of changes in foreign exchange rates, investments in associates &<br>contures, leases.   | 2 |
| joint ventual for Insurance Companies – Life Assurance Fund – Valuation Balance<br>Accounting for Insurance Companies – Life Assurance Fund – Valuation Balance<br>Sheet & Treatment of Surplus - Revenue Account for Life & General insurance<br>sheet & Treatment of Surplus - Revenue Account for Life & General insurance   | 3 |
| Comparised reporting - Accounting for Holding Companies - Consolidated<br>Integrated reporting - Accounting for Holding Companies - Consolidated<br>financial statements (excluding group cash flow statement) for a simple group<br>with one subsidiary and one associate - computation of fair value of net assets,<br>goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation<br>of group reserves on date of consolidation - fair value adjustments on<br>consolidation - effects of intra-group trading on consolidation consolidation of<br>Balance Sheet - treatment of mutual Owings, contingent liabilities unrealized<br>profit - revaluation of assets bonus issue and payment of dividend<br>(intercompany holdings excluded) as per AS 21. | 4 |
| Accounting for Banking Companies in India – Non Performing Assets –<br>prudential norms – Rebate on Bills discounted – profit and Loss account and<br>Balance Sheet – (Revised Format).   | 5 |

# yot End Semester Examination

|                      | Theory     | Practical<br>Problems | Total | To Answer | Mail     |                |
|----------------------|------------|-----------------------|-------|-----------|----------|----------------|
| semestern<br>Pattern | 6          | 4                     | 10    | Questions | Question | Total<br>Marks |
| mons A               | 4          | 6                     | 10    | 5         | 2        | 20             |
| allon - B            | 2          | J<br>Tratal           | 5     | 3         | 7        | 35             |
| Nellon - C           |            | Total                 | Marks |           | 15       | 45             |
| N'III .              | be given t | o all the 5 units     |       |           |          | 100            |

Iweightage

p<sup>welb</sup>" an Bloom's Taxonomy (for End Semester Examinations-ESE)

| Understand | Apply  | Analyza |          |        |
|------------|--|---------|----------|--------|
| ember      | information.   | Anaryze | Evaluate | Create |
| Renter 30% | 25%  | 150/    |          |        |
| 20 %       | and the second s | 15%     | 10%      | -      |

Books:

RL Gupta and M.Radhaswamy, Advanced Acounting, Sultan Chand & Sons, New Delhi RL Gupta and Advanced Accounting, Sultan Chand & Se SN Maheswari Advanced Accountancy, Kalvani D. J. K.

SN.Manceshan, Advanced Accountancy, Sultan Chand & Son Jain & Narang, Advanced Accountancy, Kalyani Publishers

Jain & Ralady, and Dr.A.Murthy, Corporate Accounting, Margham Publications.

frence Books:

Bruce Mackenzie & Others, IFRS 2012: Interpretation and Application of International Financial Reporting Standards, Wiley

1 Loftus, Financial Reporting, Wiley

ACCA Study Material, Kaplan Publications

Latest edition of the books to be referred.

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| nt: Finance  |                  | Academic Se           | meeter            |
|--------------|------------------|-----------------------|-------------------|
| pepartment 4 | Section:A        | Course Code:<br>62414 | Course: P         |
| semester.    | No. of credits:4 | Course Instructor     | Reporting         |
| contact 5    | ESE :75          | Exam Hours            | Dr. R. Premalatha |
| riA:25       |                  |                       | 03                |

FOUTCOMES: At the end of the Course, the Student will be able to

| COURSD COI | insurance standards  | Date 1             |
|------------|--|--------------------|
| CO2        | Illustrate the provisions of consolidation of group financial en                           | totom              |
| CO3        | Relate the international standards with respect to income taxe                             | es cook g          |
| C04        | Compare the exchange rates, investment in associates and initial                           | is, cash flows and |
| C05        | Report the financial position of holding companies and prepa<br>consolidated balance sheet | int ventures       |

Napping of CO v/s PO:

|     | PO1 | PO2 | PO3 | DOA |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
|     |     |     | .05 | P04 | PO5 | P06 | PO7 |
| C01 |     |     |     | 3   |     | 2   |     |
| CO2 |     |     |     | 3   |     | 2   | 2   |
| CO3 | 2   | 1   |     | 2   |     | 2   | 1   |
| CO4 | 2   | 2   |     | 2   |     | 3   | 2   |
| C05 |     | -   | -   | 2   |     | 2   | 3   |
| 05  | -   |     |     | 3   |     | 2   |     |

Mapping of CO v/s PSO:

|     | PSO1   | PSO2               | PSO3  | PSO4   |
|-----|--|--------------------|---|--|
| 201 | Carlo Martin Carlos Car | 2                  |   | 3  |
| 202 |  | 1                  |   |  |
| 03  |  |                    |   | 2  |
| 04  |  | 3                  |   |  |
| 05  |  | 1 - (1)            |   | 1  |
|     | 201<br>202<br>203<br>204<br>205  | PSO1           201 | PSO1         PSO2           201         2           202         1           203         3           204         3 | PSO1         PSO2         PSO3           201         2         1           202         1         2           203         3         3           204         3         1 |

Correlation levels: Weak 2-Medium 3-High nersment Methodologies:

| SI. No. | Description         |          |
|---------|---------------------|----------|
| 1       | Student A           | Туре     |
| -       | otudent Assignment  | Direct   |
| 2.      | Internal assessment | Direct   |
| 3.      | University exam     | Disease  |
| 4.      | Student feedback    | Direct   |
| 5.      | Alumni feedbaal     | Indirect |
| 6.      | Employees           | Indirect |
|         | simployers feedback | Indirect |

# COURSE DELIVERY PLAN

| Jule     | Topics   | RBT     | co |         |   |         |         |       |
|----------|--|---------|----|---------|---|---------|---------|-------|
| Moaure   | and the state of t | levels  |    | Planned | Actual  |         |         |       |
| and a    | Introduction to  | 11      | 1  | 0 ate   | Date  | Faculty |         |       |
|          | Corporate Financial  |         | 1  |         | 5/1/21  | Sign    | Remarks | HOD   |
| 1        | Reporting  |         |    |         | 1-151   | 0       |         | a.B.I |
|          | Objectives of  | 11      |    |         |   | D       |         | d     |
|          | Financial Reporting  | - Simon |    |         | 6/1/21  | at l    |         | A     |
| 1        | Difference octween   | 12      |    |         |   | Ø       |         | 1     |
| 6 1 m    | Financial  |         |    |         | 7/1/21  | 00      |         | A     |
| ,        | and rmanents   |         |    |         |   | 0       |         |       |
| 1        | Objectives of  | 12      |    |         |   | B       |         |       |
|          | Financial  | UΖ      |    |         | 0.10  |         |         | O     |
| 1        | Statements   |         |    |         | 8/1/21  | 0       |         |       |
|          | Users in Financial   | 1.2     |    |         |   | D       |         |       |
|          | Reporting  |         |    |         | 9/1/21  | 0       |         | A     |
| ,        | Advantages of  | 1.2     |    |         | -/1/21  | 8       |         | Je .  |
| 1        | Financial Reporting  | 52      |    |         | 11/1/21   | 0       |         | A     |
| 0        | Scope of Financial   | 1.2     |    |         | /1/21   | R       |         | un .  |
| 9        | Reporting  | 51      |    |         | 12/1/21   | 0       |         | dr    |
|          | Presentation of  | 1.2     |    |         | / -/ -1   | A       |         | 10    |
| 8        | Financial Statement  | 52      |    |         | 18/1/21   | De la   |         | g×    |
|          | Limitations of   | L2      |    |         | , ,   | à       |         | 1-    |
| 9        | Financial  |         |    |         | 19/1/21   | -8      |         | QX    |
|          | Reporting  |         |    |         |   | A       |         | A     |
|          | Qualitative  | L3      |    |         |   | 8       |         | 4     |
| 10       | characteristics of   |         |    |         | 20/1/21   |         |         |       |
|          | financial reporting  |         |    |         |   | 0       |         | 1     |
|          | information  |         |    |         |   | 8       |         | X     |
| 11       | Meaning of   | L1      | 2  |         | 21/1/24   |         |         |       |
| -        | Accounting   |         |    |         | 21/1/21   | 8       |         | 1     |
|          | Standards  |         |    |         |   | V       |         | ar    |
|          | Introduction to  | L1      |    |         | 22/1/21   |         |         |       |
|          | Accounting   |         |    |         |   |         |         | 1     |
|          | Standards  |         |    |         |   | Q.      |         | or    |
| <u> </u> | International  | 12      |    |         | and the state of the | C/      |         |       |
|          | Standards related to   | 62      |    |         | 29/1/21   | 0       |         |       |
| 13 2     | cash flows   |         |    |         | 10/2 Z  | × I     |         | A     |
|          | Government grants  | 12      |    |         | 1/2/24  |         |         | 0     |
|          | related to   |         |    |         | 1/2/21  |         |         |       |
|          | international  |         |    |         |   |         |         | 1     |
|          | accounting   |         |    |         |   | 8       |         | X     |
| -        | standards  |         |    |         |   | Ø       |         |       |
|          | Compliance of  | L2      |    | 5       | 2/2/21  |         |         | N     |
| 15       | Accounting   |         |    |         |   | 8       |         | ØX    |
|          | Standards  |         |    |         |   | Or      |         |       |

|          | procedure for<br>formulation of                     | L3  |   | 4/2/21  |     |   |
|----------|---|-----|---|---------|-----|---|
|          | Accounting<br>Standards                             | 13  |   |         | \$  | d |
|          | Functions and<br>responsibility of                  | UJ  |   | 5/2/21  | 0   |   |
|          | ASB<br>International                                | L3  |   | 9/2/21  | 8   | A |
| 1        | standards related to<br>income taxes                | 12  |   | ~/~/2]  | 8   | d |
| 18       | Effects of changes<br>in foreign                    | 63  |   | 11/2/21 | a d | X |
| P        | Accounting<br>standards related to                  | L3  |   | 15/2/21 |     | a |
|          | associates  | 1.2 | 2 |         | 8   | d |
| 2        | framework of  |     | 3 | 16/2/21 | 0   | K |
| 2        | Types of Insurance-                                 | L2  |   | 18/2/21 | B.  | A |
|          | Dreparation of final                                | L4  |   | 10/2/24 | 8   | à |
| 23       | accounts of<br>insurance<br>companies               |     |   | 19/2/21 | \$  | d |
| 3        | Accounts of Life<br>Insurance business              | L4  | A | 22/2/21 | R   | A |
| <u>N</u> | Practical problems<br>in revenue account            | L4  |   | 24/2/21 | 8   | X |
| 15       | Practical problems<br>in Profit and loss<br>account | L4  |   | 25/2/21 | 8   | A |
| 16       | Computation of<br>life insurance                    | L4  |   | 1/3/21  | 8   | A |
| D        | Forms of General<br>insurance final                 | L3  |   | 3/3/21  | B   | X |
| 28       | Practical problems                                  | L4  |   | 8/3/21  | \$  | A |
| 20       | Practical problems                                  | L4  |   | 10/3/21 | R   | X |
|          | Meaning and   | L1  | 4 | 11/3/21 | 0   | A |
| 31       | and Subsidiary                                      |     |   |         | 8   |   |
|          | Legal requirements                                  | L2  |   | 12/3/21 | 8   | Ø |
| 32       | subsidiary company                                  |     |   |         |     |   |

|   | practical problems of<br>consolidated balance |                   |               |  | 15/3/21 |          |  |
|---|---|-------------------|---------------|--|---------|----------|--|
|   | station of fair                               | L4                |               |  |         | 6        | 1  |
|   | Computation essests                           |                   |               |  | 16/2/24 | 13       | A  |
| 4 | value of net usede                            |                   |               |  | 10/3/21 | 4        | 4  |
|   | and good with                                 | 1.3               |               |  |         | 26       | A  |
|   | Computation                                   |                   |               |  | 17/2/24 | 0        | Ø  |
| 1 | non-controlling                               |                   |               |  | ~//3/21 |          |  |
|   | interest on date of                           |                   |               |  |         | Q        | A  |
|   | acquisition                                   | 13                |               |  |         | R        | Øf   |
|   | Computation of                                | 1.5               |               |  | 18/3/21 | U        |  |
|   | group reserve on                              |                   |               |  | -0/5/21 |          |  |
|   | date of                                       |                   |               |  | A PARA  | B        | A  |
|   | consolidation                                 | L4                |               |  |         | B        | Or   |
|   | Practical related                             |                   |               |  | 19/3/21 |          |  |
|   | problems value                                |                   |               |  |         |          |  |
|   | to ran varao                                  |                   |               |  |         | B        | 1  |
|   | adjustification                               |                   |               |  |         | R        | Ø  |
|   | consolidation                                 | L4                | -             |  |         | 0        |  |
|   | Practical proceeds of                         |                   |               |  | 20/3/21 |          |  |
|   | related to entered of                         |                   |               |  |         | A        | 1  |
|   | intra-group trading                           |                   |               |  |         | R        | d  |
|   | on consonauton                                | L4                |               |  |         | 0        |  |
|   | problems with the                             |                   |               |  | 22/3/21 |          |  |
|   | treatment of metal                            |                   |               |  |         | R        | A  |
|   | Treatment of                                  | L3                |               | the state of the second s |         | <i>V</i> | 9  |
|   | contingent liabilities                        |                   |               |  | 22/3/21 | Ø.       |  |
| - | Introduction to                               | L2                | 5             |  | 22/2/24 | 8        | - A  |
|   | Banking companies                             |                   |               |  | 23/3/21 | A        |  |
|   | accounts                                      |                   |               |  |         | X        | A  |
|   | Guidelines of RBI                             | L3                | 1             |  | 23/3/21 |          |  |
|   | for P&L and                                   |                   |               |  |         | A        | N  |
|   | Balance Sheet                                 |                   | 11.24         |  |         | 8        | ØX   |
|   | Items requiring                               | L2                | 1             |  | 24/3/21 |          |  |
|   | special attention in                          |                   |               |  | ,-,     | a        | d  |
| 5 | preparation of Final                          |                   |               |  |         | 8        | 64   |
|   | Accounts                                      |                   |               |  |         | 00       |  |
|   | Practical                                     | L3                |               |  | 24/3/21 |          |  |
|   | problems in non-                              |                   |               |  |         | R        | X  |
|   | performing assets                             |                   |               |  |         | 0        | A  |
|   | Classifications of                            | L2                |               |  | 24/3/21 |          |  |
|   | Bank Advances                                 |                   |               |  |         | 8        | $\lambda$  |
|   | Prenaration of                                | L3                |               |  | 25/3/21 | 0        |  |
|   | final accounts                                | and other and the |               |  |         | 8        | Ø  |
|   | Dranaration of                                | L4                | and territory |  | 25/3/21 | 8        | N  |
|   | nel accounts                                  |                   |               |  |         | 8        | X  |
|   | Por accounts                                  | 14                |               |  | 26/3/21 | 0        | 1/   |
|   | Preparation of                                | LT                |               |  |         | 8        | Ø  |
|   | BalanceSheet                                  |                   |               |  |         |          | and an and the second s |

| Practical<br>problems in profit                                      | и  |                            | 26/3/21   |   |     |
|--|--|----------------------------|-----------|---|-----|
| and loss account<br>Legal<br>requirements in<br>Banking<br>companies | 1.3  |                            | 26/3/21   | 8   | d   |
| \$   | R  | EVISION                    |           | æ   | a   |
| Discussion on<br>IFRS  | L3   | 1                          | 27/3/21   |   |     |
| gi Accounting<br>Standards   | L2   | 2                          | 27/3/21   | 8   | d   |
| 9 Problems in fire<br>and marine                                     | L4   | 3                          | 29/3/21   | 8   | d   |
| Problems in<br>Consolidated  | L4   | 4                          | 29/3/21   | 8   | d   |
| balance sheet<br>Problems in bank                                    | L4   | 5                          | 20/2/24   | 8   | d   |
| 55   | 1  | 1                          | 30/3/21   | 8   | A   |
| Comparison of  | TOPICS BE<br>L3                                | YOND SYLLAB                | US 1/4/21 | 6   | 6.  |
| Accounting<br>Standards related<br>fund flows                        | L3   |                            | 3/4/21    | 8   | d   |
| 9 Motor Insurance  | L2   | and a second second second | 5/4/21    |   | GA  |
| Rules regarding<br>dividend<br>declaration                           | L3   |                            | 6/4/21    | De la companya de la | d   |
| Modern services<br>of Bank   | L2   |                            | 7/4/21    | B   | X   |
| Len ha   | Ν  | лоос                       |           |   | er. |
|  | an all and a state of the second second second |                            |           |   |     |
|  | COURSE   | EWARE LINK                 |           |   |     |
|  | OTHER E  | -RESOURCES                 |           |   |     |

L1-Remembering; L2 – Understanding; L3 – Applying; L4 – Analysing; L5 – Evaluating; L6-Creating

## TEXT BOOKS

M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi Maheswari Advanced Accounting, Sultan Chand & Sons, New Delhi M.Radhaswari Advanced Accounting, Sultan Chand & Sons, New Delhi 5. N.Maheswari Advanced Accounting, Sultan Chand & Sons, New Delhi

# REFERENCE BOOKS:

- ERENCE Boostance, Advanced Accountancy, Kalyani Publishers Jain & Natalig, te & Others, IFRS 2012: Interpretation and Bruce Mackenzie & Others, IFRS 2012: Interpretation and
- 2. Bruce Machine International Financial Reporting Standards,
- Wiley
- 3. Loftus, Financial Reporting, Wiley

assiment rubrics that is going to be adopted for direct attainment is depicted in below table

| Level of<br>whievement | Elaboration on Course Grading Description   | Bench Mark<br>Set |
|------------------------|---|-------------------|
| Excellent (A)          | The Student's performance is outstanding in almost all the intended course learning outcomes                | (Out of 40)       |
| Good (B)               | The student's performance is good in most of the intended course learning outcomes.                         | 20 to 27          |
| Marginal (C)           | The student's performance is barely satisfactory. It marginally meets the intended course learning outcomes | 16 to 19          |
| Fail (F)               | The Students performance is inadequate. Student fails to meet many of the intended course learning outcomes | Less than 16      |

INTE: Have different Assessment pattern for tests, assignments, quizzes etc.

eInstructor

Dept. IQAC Coordinator

Head Department of Finance and Taxation Dwaraka Doss Goverdhan Doss Vaishnav College (Shift II) Arumbakkam, Chennai-600 106.

PRINCIPAL Dwaraka Doss Goverdhan Doss

Vaishnav College Arumbakkam, Chennai - 600106.

Reg. No. :

APRIL 2021

### U/4711/1962414

#### FINANCIAL REPORTING

Time : Three hours

Maximum : 100 marks

SECTION A —  $(10 \times 2 = 20 \text{ marks})$ 

Answer any TEN out of Twelve questions.

- 1. Define Financial reporting.
- 2. What is cash flow statement?
- 3. List out the two categories of financial reports.
- 4. What is 'Joint venture' under AS -27?
- 5. What is Government grant?
- 6. What do you understand by 'Lease'?
- 7. What do you mean by surrender value?
- 8. What is meant by Annuity'?
- 9. The Life fund of Life Insurance Company on 31.3.2006 showed a balance of Rs.54,00,000. However, the following items were not taken into account while preparing the Revenue A/C for 2005-2006:
  - (a) Interest and dividends accrued on investments 20,000
  - (b) Income tax deducted at source on the above 6,000
  - (c) Reinsurance claims recoverable 7,000
  - (d) Commission due on reinsurance premium paid 10,000
  - (e) Bonus in reduction of premium 3,000
- 10. Write a note on 'Holding Company'.
- On 31<sup>st</sup> March, 1998 a bank held the following bills discounted by it earlier:

| Date of bill | Term of       | Discounted | Amount of bill |
|--------------|---------------|------------|----------------|
| 1998         | bill (months) | @% p.a.    | ₹.             |
| January, 17  | 4             | 17         | 7,30,000       |
| February, 7  | 3             | 18         | 14,60,000      |
| March, 9     | 3             | 17.5       | 3,64,000       |

You are required to calculate the rebate on bills discounted.

12. Explain the meaning of Non-performing asset.

SECTION B —  $(5 \times 7 = 35 \text{ marks})$ 

Answer any FIVE out of Seven questions.

- 13. List out the objectives of Financial Reporting.
- 14. What is cash flow statement? Explain the provisions of AS -3 'cash flow statement'.
- 15. Explain the steps involved in preparation of consolidated Balance sheet.
- 16. From the following balances of United General Insurance Co. Ltd. As on 31.3.2006 prepare:
  - (a) Fire revenue A/C
  - (b) Marine revenue A/C

| (c) Profit and Loss           | A/C    |   |           |
|-------------------------------|--------|---|-----------|
| Particulars                   | ₹ '000 | Particulars                               | ₹<br>6000 |
| Provision for                 |        | Interest, dividends,                      | 28        |
| unexpired risk on 1.4.05:     |        | etc                                       |           |
| Fire                          | 500    | Difference in<br>exchange (cr)            | 0.6       |
| Marine                        | 1,640  | Miscellaneous<br>receipts                 | 10        |
| Additional reserve on 1.4.05: |        | Profit on sale of land                    | 120       |
| Fire                          | 100    | Premium received                          |           |
| Bad debts:                    |        | Fire                                      | 1,200     |
| Fire                          | 10     | Marine                                    | 2,160     |
| Marine                        | 24     | Expenses of management                    |           |
| Auditors fees                 | 2.4    | Fire                                      | 290       |
| Director's fees               | 10     | Marine                                    | 800       |
| Share transfer fees           | 1.6    | Commission earned<br>on reinsurance ceded |           |
| Bad debts<br>recovered        | 2.4    | Fire                                      | 60        |
| Claims paid and outstanding   |        | Marine                                    | 120       |

| Particulars      | ₹ '000 | Particulars | ₹<br>'000 |
|------------------|--------|-------------|-----------|
| Fire             | 380    |             |           |
| Marine           | 760    |             |           |
| Commission paid: |        |             |           |
| Fire             | 180    |             |           |
| Marine           | 216    |             |           |
| Depreciation     | 70     |             |           |
|                  |        |             |           |

Provision for unexpired risk is to be kept at 50% of the premium for the fire and at 100% for marine departments. The additional reserve in case of fire insurance is to be increased by 5% of the net premium.

17. The Balance sheets of C Ltd. And D Ltd. As at 31<sup>st</sup> December, 1986 are as follows:

| Liabilities                             | C Ltd    | D Ltd    | Assets                      | C Ltd    | D Ltd    |
|---|----------|----------|-----------------------------|----------|----------|
|   | ₹        | ₹        |                             | ₹        | ₹        |
| Share capital (in shares of Rs.10 each) | 2,00,000 | 1,00,000 | Sundry<br>assets            | 1,32,500 | 1,38,200 |
| General reserve                         | 18,000   | 20,000   | Goodwill                    | Nil      | 20,000   |
| Profit and loss a/c                     | 24,500   | 23,000   | Shares in D<br>Ltd. at cost | 1,40,000 | Nil      |
| Creditors                               | 30,000   | 15,200   |                             |          |          |
|   | 2,72,500 | 1,58,200 |                             | 2,72,500 | 1,58,200 |

In the case of 'D' Ltd., profit for the year ended  $31^{st}$  December 1986 is  $\mathbf{E}$ . 12,000 and transfer to reserve is  $\mathbf{E}$ . 5000. The holding of C Ltd. In D Ltd. Is 90% acquired on  $30^{th}$  June 1986.

Draft a consolidated Balance sheet of 'C' Ltd. And its subsidiary.

 From the following information relating to Lakshmi Bank Ltd., prepare the Profit & Loss A/C for the year ended 31<sup>st</sup> December, 1987.

| Particulars                   | ₹.        | Particulars             | ₹.       |
|-------------------------------|-----------|-------------------------|----------|
| Rent received                 | 72,000    | Salaries and allowances | 2,18,000 |
| Exchange and commission       | 32,800    | Postage                 | 5,600    |
| Interest on fixed<br>deposits | 11,00,000 | Sundry charges          | 4,000    |

| Particulars                        | ₹.       | Particulars                    | ₹.        |
|------------------------------------|----------|--------------------------------|-----------|
| Interest on savings<br>bank<br>A/C | 2,72,000 | Director's<br>&Auditors's fees | 16,800    |
| Interest on overdrafts             | 2,16,000 | Printing                       | 8,000     |
| Discount on bills<br>discounted    | 7,80,000 | Law charges                    | 3,600     |
| Interest on current accounts       | 1,68,000 | Locker rent                    | 1,400     |
| Interest on cash credits           | 8,92,000 | Transfer fees                  | 2,800     |
| Depreciation on bank<br>property   | 20,000   | Interest on loans              | 10,36,000 |

19. Explain the legal provisions relating to the final accounts of a Banking.

SECTION C —  $(3 \times 15 = 45 \text{ marks})$ 

Answer any THREE out of Five questions.

- 20. Describe the Qualitative characteristics of Financial Reporting.
- 21. Explain accounting for Taxes on Income Tax under AS-22.
- 22. Prepare Final accounts of a life Insurance in prescribed form as per the IRDA regulators and explain the items there in.
- 23. A Ltd. Acquired 1,600 ordinary shares of ₹. 100 each in B Ltd. On 31<sup>st</sup> December 1989. Their summarised Balance sheets as on that date were as under.

| Liabilities                               | A Ltd    | B Ltd    | Assets                           | A Ltd    | B Ltd    |
|---|----------|----------|----------------------------------|----------|----------|
|   | ₹        | ₹        |                                  | ₹        | ₹        |
| Capital                                   |          |          | Land and<br>Building             | 1,50,000 | 1,80,000 |
| 5,000 ordinary<br>shares of<br>₹.100 each | 5,00,000 | -        | Plant and<br>Machinery           | 2,40,000 | 1,09,400 |
| 2,000 ordinary<br>shares of<br>₹.100 each | -        | 2,00,000 | Investments in<br>B Ltd. at cost | 3,40,000 | -        |
| Capital<br>reserve                        |          | 1,20,000 | Stocks                           | 1,20,000 | 36,000   |
| General<br>reserve                        | 2,40,000 | -        | Debtors                          | 44,000   | 40.000   |

| Liabilities  | A Ltd    | B Ltd    | Assets  | A Ltd    | B Ltd    |
|--|----------|----------|---|----------|----------|
|  | ₹        | ₹        |   | ₹        | ₹        |
| Profit and<br>Loss a/c                               | 57,200   | 36,000   | Bills receivable<br>(including ₹.<br>3000 from B<br>Ltd.) | 15,800   | -        |
| Bank<br>overdraft                                    | 80,000   | -        | Cash at Bank  | 14,500   | 8,000    |
| Bills payable<br>(including<br>₹.4,000 to A<br>Ltd.) | -        | 8,400    |   |          |          |
| Creditors  | 47,100   | 9,000    |   |          |          |
|  | 9,24,300 | 3,73,400 |   | 9,24,300 | 3,73,400 |

You are supplied the following information:

- (a) 'B' Ltd. Had made a bonus issue on 31st December 1989 of one ordinary share for every two shares held by it's shareholders. Effect has yet to be given in the accounts for the issue.
- (b) The directors are advised that Land and Buildings of B Ltd. Are undervalued by ₹. 20,000 and Plant and Machinery of B Ltd. Over valued By ₹. 10,000. These assets have to be adjusted accordingly.
- (c) Sundry creditors of A' Ltd. Include ₹. 12,000 due to 'B' Ltd.

You are required to prepare the consolidated Balance sheet as on 31<sup>st</sup> December 1989.

24. From the following, you are required to prepare the Profit and Loss Account and the Balance Sheet of Madras Bank Ltd., as on 31.12.1980 according to Banking Regulation Act 1949.

| Particulars                      | ₹. in    | ₹. in     |
|----------------------------------|----------|-----------|
|                                  | Thousand | Thousands |
|                                  | s        |           |
| Issued capital: 20,000 shares of |          | 2000      |
| ₹. 100 each                      |          |           |
| Money at call and short notice   | 800      |           |
| Reserve fund                     |          | 700       |
| Cash in hand                     | 650      |           |
| Deposits                         |          | 2,500     |
|                                  |          |           |

| Particulars                          | ₹. in<br>Thousand<br>s | ₹. in<br>Thousands |
|--------------------------------------|------------------------|--------------------|
| Cash at bank                         | 950                    |                    |
| Borrowings from SBI                  |                        | 500                |
| investments in Government securities | 900                    |                    |
| secured loans                        | 1,500                  |                    |
| Cash credits                         | 500                    |                    |
| Premises less depreciation           | 580                    |                    |
| Furniture less depreciation          | 120                    |                    |
| Rent                                 | 5                      | 60                 |
| Interest and discount                |                        | 800                |
| Commission and brokerage             |                        | 70                 |
| Interest paid on deposits            | 300                    |                    |
| Salary and allowances paid to staff  | 150                    |                    |
| Interest paid on borrowings          | 50                     |                    |
| Audit fees                           | 10                     |                    |
| Directors fees                       | 8                      |                    |
| Non-banking assets                   | 80                     |                    |
| Depreciation on banks property       | 13                     |                    |
| Printing                             | 3                      |                    |
| Advertisement                        | Ι                      |                    |
| stationery                           | 5                      |                    |
| Postage and telegrams                | 2                      |                    |
| Other expenses                       | 3                      |                    |
|                                      | 6,630                  | 6,630              |

Adjustments:

- (a) Provide  $\mathbf{E}$ . 20,000 for doubtful debts
- (b) Provide ₹. 10,000 on bills discounted but not matured on 3 1.12.1980
- (c) Acceptances and endorsements on behalf of customers amounting to  $\mathbf{\xi}$ . 4,00,000
- (d) Provide  $\mathbf{E}$ . 60,000 for taxes



# TYPES OF REPORTING

- The accounting & financial aspects of each and every department are recorded and are reported to various stakeholders. There are two different types of reporting –
- 1.Financial reporting for various stakeholders & Management
- 2. Reporting for internal Management of an organization.

### Introduction of Corporate Financial Reporting Corporate financial reporting is not only to show the financial statements of corporate but it includes to highlight important financial data and to show the application of financial policy. A good financial reporting will show true financial position of company. Company can save from hidden losses, if its accountant highlights critical points in it. In this way, it is helpful tool to investors for better decision making.

### **Definition of Corporate Financial Reporting**

Corporate financial reporting is the system of making corporate financial reports. These corporate financial reports are income statement, balance sheet, cash flow statement, statement of retained earning and financial policies explanation. Corporate financial reporting may be shown at the end of month or at the end of each quarter or at the end of year.

# **Financial Statements**



## IMPORTANCE/OBJECTIVES OF FINANCIAL REPORTING

- to comply with various statues and regulatory requirements
- o facilitates statutory audit
- o forms the backbone for financial planning
- to raise capital
- to analyse the performance
- providing information to internal and external users

## Qualitative Characteristics of Accounting Information



# **Top 10 Users of Financial Statements**



### Course Title: CORE THEORY XI - DOT NET PROGRAMMING

| code ; 1807519 | Credits   | : 04 |
|----------------|-----------|------|
| : 4:1:0:0      | CIA Marks | : 40 |
| Elizants : 03  | ESE Marks | : 60 |
| Nam Hor        |           |      |

- (ourse Objectives:  $\frac{Set}{100}$   $\frac{Set}{100}$  a programming concept using the basic knowledge of HTML.
  - Set up the data types, different controls inVB.NET
  - To learning ASP. Net applications using standard .net controls to develop a data driven web .
  - Creating for connecting to data sources and managing them.
  - applications, and controls related information for user used in multi-user web applications.
  - <sup>application</sup> To Understand the fundamentals of developing modular application by using object oriented methodologies
  - Course outcome s: At the end of course, the student will be able

# Course, the Student will be able to:

|            | To understand the basic concept of HTML language with different    |
|------------|--|
| C01        | types tags like formatting the text, inserting the tables.         |
| <u>CO2</u> | To gain the basic knowledge in VB NET with the Frame work          |
| 002        | Enable to apply technical knowledge and perform specific technical |
| CO3        | skills   |
|            | Understand to design web applications using ASP.NET 2. Successful  |
| CO4        | students will be able to use ASP.NET controls in web applications  |
| ~~~        | Apply the concept to create database driven ASP.NET web            |
| C05        | applications and web services                                      |
|            |  |

### Mapping of Course Outcomes to Program Specific Outcomes:

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| C01 | 3    | 3    | 3    | 3    | 3    | 2    |
| CO2 | 2    | 2    | 2    | 1    | -    | 2    |
| CO3 | 3    | 3    | 2    | 2    | 1    | 1    |
| CO4 | 3    | 2    | 3    | 3    | 2    | 1    |
| C05 | 3    | 3    | 3    | 3    | 2    | 2    |

3: Strong

2: Medium 1: Low -: No Correlation

Department of Computer Application Head Dwaraka Doss Governhen Doss Vaishnav College (Shift II) Anumbarana Linconde CO 108.

|           | Contents of Module   | Hrs | COs |
|-----------|--|-----|-----|
| 4.<br>Nº: | 11 <sup>ML: Introduction-</sup> HTML Document Structure- Header Styles – Text<br>11 <sup>ML: Introduction-</sup> Types of List –HTML Table - Linking documents using Anchor<br>Formating – Basic controls in form – Image tag.   | 9   | CO1 |
| 1         | Variables, constants ,Operators and Expressions – Decisions<br>V <sup>B</sup> . Net Basics: Dot Net Pranework Basics - Visual Studio Environment —<br>V <sup>B</sup> . Net Basics: Dot Net Pranework Basics - Visual Studio Environment —<br>V <sup>B</sup> . Net Basics: Dot Net Pranework Basics - Visual Studio Environment —<br>V <sup>B</sup> . Net Basics: Dot Net Pranework Basics - Visual Studio Environment —<br>V <sup>B</sup> . Net Basics: Dot Net Pranework Basics - Visual Studio Environment —<br>V <sup>B</sup> . Net Basics: Dot Net Pranework Basics - Visual Studio Environment —<br>Variables, constants ,Operators and Expressions – Decisions<br>Data Conditions - Loops - Arrays - Sub Procedures and Functions – Built-In | 9   | CO2 |
| 2         | <sup>10 Crions</sup> . Windows Forms and Basic Controls - Timer control - VB.Net Advanced: Windows Forms and Basic Controls - Timer control - VB.Net Advanced: The Graphics Environment – Simple Animation – Graphics and Animation: The Graphics Environment – Simple Animation – Graphics and Status Bars- Multi Form applications - Scroll Bar Controls - Menus and Status Bars- Multi Form applications - Scroll Bar Controls - Menus ASD NET Level 2010   | 9   | CO3 |
| 4         | Exception RegularExpressionValidator. DataListWebserver Controls: List Box, Checkbox List, RadioButtonList, Dropdown List and Data Grid control.   | 9   | CO4 |
| 5         | ASP.NET Auvalieur request and Response Objects, Cookies, Session<br>Management. Working with Data: OLEDB Connection class, Command<br>class, Dataset Class and Data Adapter class - Program using database<br>connectivity   | 9   | C05 |

### TEXT BOOKS:

Thomas A Powell, "The Complete Reference HTML", Fifth Edition, 2017, TMH. Julia Case Brandley, Anita C. Millspaugh,"Programming in Visual Basic.Net", 2003, Tata McGrawHill.

G. Buczek, "ASP.NET Developers Guide", 2017, Tata McGrawHill.

### **REFERENCE BOOKS:**

C.Xavier, "World Wide Web Design with HTML", First Edition, TMH. 2 Crouch, "ASP.NET and VB.NET Web Programming", 2002, Addison-Wesley Professional.

#### LREFERENCES:

http://www.w3schools.com/aspnet/default-asp <sup>2</sup> http://www.learnvisualstudio.net

Head

Department of Computer Application Dwaraka Doss Goverdhan Coss Vaishnav College Contract Arumbarnath, Clienter of 100.

## DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE



(AUTONOMOUS) College with Potential for Excellence

Linguistic Minority Institution. Affiliated to University of Madras

| ment                      | pepartm<br>(B.C.A.) -                    | ent of Computer<br>Shift - 11  | Projecci o constructivo e a  | Academic   | Semester: V          | and a second |  |
|---------------------------|--|--|--|--|----------------------|--|--|
| pepartnens<br>Mulications | Sec                                      | tion: A  | Course<br>19075  | Code:<br>19  | Course: Dot No       | et.  |  |
| emester.                  | <sup>nestructor:</sup> Mr. N. Jagadeesan |  | Contac<br>/week  | t Hours<br>: 5   | No. of credits:      | 04   |  |
| Course .                  |  | and the second | ESE: 1(  | )0   | Exam Hours:          | 03   |  |
| un equisites i            | if any:                                  |  | E Construction of Sectors And Reform   |  |                      |  |  |
| Dot Net Programming       |  | Description Semester   |  |  | Semester             |  |  |
|                           |  | Stude<br>frame<br>progr  | Students can understand the<br>framework of Dot Net and its V<br>programming languages |  |                      |  |  |
| antent deliver            | ry:                                      | Chalk and Chat, Powe   | er Point app   | earance, quest   | ion and Coursework   |  |  |
| DURSE OUTCO               | OMES: At t                               | he end of the Course, th   | ne Student v   | vill be able to:   |                      |  |  |
| C01                       | To uno<br>format                         | derstand the basic co<br>ting the text, inserting  | oncept of H<br>ng the tabl   | ITML langues.  | age with different t | types tags like  |  |
| CO2                       | To gai                                   | To gain the basic knowledge in VB NET with the Frame work  |  |  |                      |  |  |
|                           |  |  |  | and the second sec |                      |  |  |

Enable to apply technical knowledge and perform specific technical skills
 Understand to design web applications using ASP.NET 2. Successful students
 will be able to use ASP.NET controls in web applications
 Apply the concept to create database driven ASP.NET web applications and web services

apping of CO v/s PO:

| -   | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| 101 | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   | 3    | 3    | 3    |
| 02  | 2   | 2   | 2   | 1   | 3   | 2   | 3   | 3   | 2   | 3    | 3    | 2    |
| 104 | 3   | 3   | 2   | 2   | 1   | 1   | 2   | 3   | 2   | 3    | 2    | 3    |
| 05  | 2   | 2   | 3   | 3   | 2   | 1   | 2   | 3   | 3   | 3    | 3    | 3    |
|     | 5   | 3   | 3   | 3   | 2   | 2   | 3   | 3   | 3   | 3    | 3    | 3    |

Correlation levels: 1-Weak 2-Medium 3-High

| . of 6.0 V/S                 | p\$0.     |             |                        |                |  |           |           |           |        |
|------------------------------|-----------|-------------|------------------------|----------------|--|-----------|-----------|-----------|--------|
| shippint.                    |           | PSO1        | PSO2                   | PSO3           | PSO  |           |           |           |        |
|                              | CO1       | 3           | 3                      | 3              | 1.504  | PSO5      | PSO6      |           |        |
|                              | CO2       | 2           | 2                      | 2              | 3  | 3         | 2         |           |        |
|                              | CO3       | 1           | 3                      | 2              | a contra a contra a la contra de la contra d | 3         | 2         |           |        |
|                              | CO4       | 3           | 2                      | 3              |  | 1         | 3         |           |        |
|                              | C05       | 3           | 3                      | 3              | 1  | 2         | 3         |           |        |
|                              | Com       |             |                        |                | 3  | 2         | 2         |           |        |
| <sub>ap in the synabus</sub> |           | und         | erstandin              | g.             | one part   | icular do | main comp | etely for | better |
| (ap in the syllabus          |           | Syll<br>und | abus shou<br>erstandin | ld cover<br>g. | one part   | icular do | main comp | etely for | better |
| opics to be cove             | ereu      | Crys        | stal report            | ts can be o    | covered i  | n detail. |           |           |        |
| <sub>ssess</sub> ment Method | lologies: |             |                        |                |  |           |           |           |        |
|                              |           | Sl. No.     | Descripti              | on             | Tvn  | P         |           |           |        |
|                              |           | 1.          | Student A              | ssignmen       | Dire   | ct        |           |           |        |
|                              |           | 2.          | Internal a             | ssessment      | Dire   | ct        |           |           |        |

3.

4.

5.

6.

University exam

Student feedback

Alumni feedback

Employers feedback

Direct

Indirect

Indirect

Indirect

| . du                        | Nod<br>Ic # | lu Topics   | C0 | Instruction<br>Planned<br>Date 16     | <ul> <li>Actual</li> <li>Date</li> </ul> | Faculty<br>Sign | Rema        | HOD Sign  |
|-----------------------------|-------------|---|----|---------------------------------------|--|-----------------|-------------|---|
| r <sup>c</sup> <sup>#</sup> | , e         | <b>HTML</b> : Introduction  |    | eroci a                               | Date                                     | l.              | r KS        | 0   |
| I                           |             | HTML Document Structure   |    |                                       |  |                 |             |   |
| 2                           |             | Header Styles – Text<br>Formatting                                      |    | ,                                     |  | k               | <i></i>     |   |
| 3                           |             | Types of List   |    | 2                                     |  |                 | -           |   |
| 4                           |             | HTML Table  |    | 2                                     |  | 2               |             |   |
| 5                           | 1           | Linking documents using<br>Anchor tag                                   |    | L                                     |  | V               |             |   |
| 6                           |             | Forms – Basic controls in form  |    | I I I I I I I I I I I I I I I I I I I |  | N               |             |   |
| 1                           |             | Image tag   |    | 2                                     |  | ¥.              |             |   |
| 8                           |             | Revision for Unit I   |    | . 1                                   |  | R               |             |   |
| 9                           |             | VB.Net Basics: Dot Net<br>Framework Basics - Visual                     |    |                                       |  | R               |             |   |
| 10                          |             | Studio Environment<br>Data Type, Variables,<br>constants, Operators and |    | 3                                     |  | A               |             |   |
| ]]                          |             | Expressions   |    | <b>9</b>                              |  | P               |             |   |
| 12                          |             | Decisions and Conditions  |    | ,                                     |  | R               |             |   |
| 13                          | 2           | Loops - Arrays  |    | L                                     |  | R               |             | · · · ·   |
| 14                          |             | Sub Procedures and<br>Functions – Built-In<br>functions.                |    | <u> </u>                              |  | P               | •<br>•<br>• | M   |
| 15                          |             | Revision for Unit II  |    |                                       | · · · · · · ·                            | A               |             |   |
| 16                          |             | VB.Net Advanced:<br>Windows Forms and Basic<br>Controls                 |    | 2                                     |  | à               |             | -<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- |
| 17                          |             | Timer control   |    |                                       | ••••••                                   |                 |             |   |
| 18                          | 3           | Graphics and Animation: The<br>Graphics Environment –                   |    | 2                                     |  | A O             |             |   |
| - 19                        |             | Simple Animation  |    |                                       |  |                 |             |   |
| 2)                          | -           | Scroll Bar Controls   |    | 2                                     |  | A               | 20. a)      |   |
| 2                           |             | Form applications   |    | I                                     |  | A               |             |   |
| 2                           | 1           | Exception Handling  |    | 2                                     |  | è               | 1           |   |
|                             |             | Revision for Unit III   |    |                                       |  |                 | /           |   |

- 19

| .58      |    | Crystal Report   |        | A .      |
|----------|----|--|--------|----------|
|          |    | Beyond the Sy  | llabus |          |
| 37       |    | Revision for Unit V  | 1      | L        |
| 36       | -  | connectivity   | 2      | K        |
| 35       |    | Adapter class  | 2      | P        |
| ¥        | 5  | OLEDB Connection class,<br>Command class   | 2_     | <b>A</b> |
| 33       |    | Management<br>Working with Data:   | L      |          |
| 32       |    | Request and Response<br>Objects  |        | p (thy   |
| 31       |    | Revision for Unit IV<br>ASP.NET Advanced:  |        | 2        |
| 29<br>30 |    | Checkbox List<br>Radio Button List, Dropdown<br>List and Data Grid control               | 3      | A A      |
| 28       |    | Data List Webserver<br>Controls: List Box,   | 2      | •        |
| 27       |    | Required Validator,<br>Compare Validator   | 2      | p /      |
| 26       | 4  | Link Button<br>Validation Controls:  | 2      | R l      |
| ,4<br>,5 |    | Basic Web Server Controls:<br>Textbox, Label, Button<br>Checkbox, Radio Button as 1      | L      | 6        |
| 2        | 10 | Language Structure<br>page Structure - Page event<br>Properties & Compiler<br>Directives | 2.     |          |

Thomas A Powell, "The Complete Reference HTML", Fifth Edition, 2017, TMH. Julia Case Brandley, Anita C. Millspaugh," Programming in Visual Basic.Net", 2003, <sup>G. Buczek,</sup> "ASP.NET Developers Guide", 2017, Tata McGrawHill.

### **WERENCE BOOKS:**

<sup>(Xavier,</sup> "World Wide Web Design with HTML", First Edition, TMH. Grouch, "ASP.NET and VB.NET Web Programming", 2002, Addison-Wesley Professional. ERFFERENCES: ERFFERENCES: http://www.w3schools.com/aspnet/default-asp http://www.learnvisualstudio.net 2 http://www.learnvisualstudio.net

Assessment rubrics that is going to be adopted for direct attainment is depicted in below table

| Level of<br>Achievement | Elaboration on Course Grading Description   | Bench<br>Mark Set |
|-------------------------|---|-------------------|
| Excellent               | The Student's performance is outstanding in almost all<br>the intended course learning outcomes             | 28 to 40          |
| Good (B)                | The student's performance is good in most of the intended course learning outcomes.                         | 20 to 27          |
| Marginal<br>(C)         | The student's performance is barely satisfactory. It marginally meets the intended course learning outcomes | 16 to 19          |
| Fail (F)                | The Students performance is inadequate. Student fails to meet many of the intended course learning outcomes | Less than<br>16   |

NOTE: Have different Assessment pattern for tests, assignments, quizzes etc.

Course Instructor

Dept. IQAC Coordinator

HOD

DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE

SI.

(Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam

### **Department of B.C.A**

Course Title: CORE THEORY XI - DOT NET PROGRAMMING

| <b>Course Code</b> | : 18-19/07519 | Credits   | :04  |
|--------------------|---------------|-----------|------|
| L:T:P:S            | : 4:1:0:0     | CIA Marks | : 40 |
| Exam Hours         | : 03          | ESE Marks | : 60 |

### **Course Objectives:**

- Set up a programming concept using the basic knowledge of HTML.
- To learn the data types, different controls inVB.NET
- Creating ASP.Net applications using standard .net controls to develop a data driven web application for connecting to data sources and managing them.
- To maintain session and controls related information for user used in multi-user web applications.
- To Understand the fundamentals of developing modular application by using object oriented methodologies
- Course outcome s: At the end of course, the student will be able

### Course Outcomes: At the end of the Course, the Student will be able to:

| CO1        | To understand the basic concept of HTML language with different types tags like formatting the text, inserting the tables.          |
|------------|---|
| CO2        | To gain the basic knowledge in VB NET with the Frame work   |
| CO3        | Enable to apply technical knowledge and perform specific technical skills   |
| <b>CO4</b> | Understand to design web applications using ASP.NET 2. Successful students will be able to use ASP.NET controls in web applications |
| CO5        | Apply the concept to create database driven ASP.NET web applications<br>and web services  |

### Mapping of Course Outcomes to Program Specific Outcomes:

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3    | 3    | 3    | 3    | 3    | 2    |
| CO2 | 2    | 2    | 2    | 1    | -    | 2    |
| CO3 | 3    | 3    | 2    | 2    | 1    | 1    |
| CO4 | 3    | 2    | 3    | 3    | 2    | 1    |
| CO5 | 3    | 3    | 3    | 3    | 2    | 2    |

3: Strong 2: Medium 1: Low -: No Correlation

| Contents of Module | Hrs | COs |
|--------------------|-----|-----|
|                    |     |     |

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### **Department of B.C.A**

| No. |   |   |              |
|-----|---|---|--------------|
|     | HTML: Introduction- HTML Document Structure- Header Styles -        |   |              |
| 1   | Text Formatting -Types of List -HTML Table - Linking documents      | 9 | CO1          |
|     | using Anchor tag - Forms – Basic controls in form – Image tag.      |   |              |
|     | VB.Net Basics: Dot Net Framework Basics - Visual Studio Environment |   |              |
|     | — Data Types , Variables, constants ,Operators and Expressions –    | 0 | CO2          |
| 2   | Decisions and Conditions - Loops - Arrays - Sub Procedures and      | 9 | 02           |
|     | Functions – Built-In functions.                                     |   |              |
| 3   | VB.Net Advanced: Windows Forms and Basic Controls - Timer control   |   |              |
|     | - Graphics and Animation: The Graphics Environment - Simple         | 9 | CO3          |
| 5   | Animation – Scroll Bar Controls - Menus and Status Bars- Multi Form | 1 | 000          |
|     | applications - Exception Handling.                                  |   |              |
|     | ASP.NET Basics: ASP.NET Language Structure - Page Structure -       |   |              |
|     | Page event, Properties & Compiler Directives. Basic Web Server      |   |              |
|     | Controls: Textbox, Label, Button, Checkbox, Radio Button and Link   |   |              |
| 4   | Button. Validation Controls: Required Validator, Compare Validator  | 9 | CO4          |
|     | and RegularExpressionValidator. DataListWebserver Controls: List    |   |              |
|     | Box, Checkbox List, RadioButtonList, Dropdown List and Data Grid    |   |              |
|     | control.  |   |              |
|     | ASP.NET Advanced: Request and Response Objects, Cookies,            |   |              |
| ~   | Session Management. Working with Data: OLEDB Connection class,      | • | <b>a a a</b> |
| 5   | Command class, Dataset Class and Data Adapter class - Program using | 9 | 005          |
|     | database connectivity   |   |              |
|     | -   |   |              |

### **TEXT BOOKS:**

- 1. Thomas A Powell, "The Complete Reference HTML", Fifth Edition, 2017, TMH.
- 2. Julia Case Brandley, Anita C. Millspaugh,"*Programming in Visual Basic.Net*", 2003, Tata McGrawHill.
- 3. G. Buczek, "ASP.NET Developers Guide", 2017, Tata McGrawHill.

### **REFERENCE BOOKS:**

- 1. C. Xavier, "World Wide Web Design with HTML", First Edition, TMH.
- 2. Crouch, "ASP.NET and VB.NET Web Programming", 2002, Addison-Wesley Professional.

### **E-REFERENCES:**

- 1. http://www.w3schools.com/aspnet/default-asp
- 2. <u>http://www.learnvisualstudio.net</u>


Time Table

|     |                        | Dr. I                  | U.LATHA                |                           |   |
|-----|------------------------|------------------------|------------------------|---------------------------|---|
| DAY | 1                      | 2                      | 3                      | 4                         | 5 |
| 1   |                        | III BCA B<br>(DOT NET) | I BCA B<br>(PST)       |                           |   |
| н   | III B<br>(DOT N        | CA B<br>ET LAB)        |                        |                           |   |
| ш   |                        | III BCA B<br>(DOT NET) | 1 BCA B<br>(PST)       |                           |   |
| IV  |                        | III BCA B<br>(DOT NET) |                        | LBCA B<br>(PST)           |   |
| v   | I BCA B<br>(PST)       |                        | (                      | III BCA B<br>DOT NET LAB) |   |
| VI  | III BCA B<br>(DOT NET) |                        | III BCA B<br>(DOT NET) |                           |   |



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### **Department of B.C.A**

#### CIA – I Question Paper

#### Department of Computer Applications (B.C.A.) Dot Net Programming

Max. Marks : 50

#### Section-A (5\*2=10 marks) Answer ALL the questions

- 1) List any two text formatting tags?
- 2) Illustrate HTML Document Structure?
- 3) Name any two mathematical function?
- 4) Explain function with example?
- 5) Define Anchor tag with example

#### Section-B (4\*5=20 marks)

#### Answer ALL the questions (Internal Choice)

6) a) Apply a program for Ordered List and Unordered List?

(or)

b) Develop an example for Linking document for Anchor tag?

7) a) Build a program for Sub Procedures with suitable example?

(or)

b) Make use of Arrays and write a program? Explain?

- 8) a) Build a program using text formatting tags with syntax?
  - (or)
- b) Make use of basic controls and create an application form for college?
- 9) a) Apply a program to create a function in detail?

#### (or)

b) Develop and write about decision making and conditions?

#### Section-C (2\*10=20 marks) Answer ALL the questions (Qn. 10 is Compulsory)

10) Design a HTML program to create train time table using table and link controls?

11) a) Analyze and write about decision making and conditions with suitable example?

(or)

b) Analyze and write about decision making and looping with suitable example?



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### **Department of B.C.A**

#### CIA – II Question Paper

#### Department of Computer Applications (B.C.A.) Dot Net Programming

Max. Marks : 50

#### Section-A (5\*2=10 marks) Answer ALL the questions

- 1) Explain Exception handling?
- 2) How Required Field Validator works?
- 3) Compare Check Box and Radio Button?
- 4) Define Cookies?
- 5) Show Request object?

#### Section-B (4\*5=20 marks)

#### Answer ALL the questions (Internal Choice)

6) a) Examine cut, copy and paste functionalities in a form in VB.Net?

(or)

b) Analyze about Scroll bar control with suitable example?

7) a) Determine about ASP.Net Language Structure?

(or)

- b) Defend in briefly about Data List Webserver Controls in ASP.Net?
- 8) a) Assess in detail about Session Management with example program?

(or)

- b) Compare OLEDB Connection Class and Command Class?
- 9) a) Analyze about Animation and write a simple animation program?

#### (or)

b) Defend Required Validator and Compare Validator with example?

#### Section-C (2\*10=20 marks) Answer ALL the questions (Qn. 10 is Compulsory)

10) Examine in detail about Timer Control with example?

11) a) Determine about Validator controls with an example program?

(or)

b) Assess and write a program about database connectivity for student data?



#### NOVEMBER 2021

### U/825/18-19/07519

#### DOT NET PROGRAMMING

Time : Three hours

Maximum : 100 marks

SECTION A —  $(10 \times 2 = 20 \text{ marks})$ 

Answer ALL the questions.

- 1. Define Anchor tag with example.
- 2. Show Image tag with example.
- 3. List the types of operators.
- 4. Illustrate sub procedure with syntax.
- 5. Name any two basic controls with diagram.
- 6. Explain Exception handling.
- 7. How Required Field Validator works?
- 8. Compare Check Box and Radio Button.
- 9. Define Cookies.
- 10. Show Request object.

#### SECTION B — $(5 \times 7 = 35 \text{ marks})$

Answer ALL the questions (Internal Choice).

11. (a) Build a program using text formatting tags with syntax.

Or

- (b) Make use of basic controls and create an application form for college.
- 12. (a) Apply a program to create a function in detail.

 $\mathbf{Or}$ 

- (b) Develop and write about decision making and conditions.
- 13. (a) Examine cut, copy and paste functionalities in a form in VB.Net.

Or

- (b) Analyze about Scroll bar control with suitable example.
- 14. (a) Determine about ASP.Net Language Structure.

 $\mathbf{Or}$ 

(b) Defend in briefly about Data List Webserver Controls in ASP.Net.

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15. (a) Assess in detail about Session Management with example program.

Or

(b) Compare OLEDB Connection Class and Command Class.

SECTION C —  $(3 \times 15 = 45 \text{ marks})$ 

Answer ALL the questions.

(Qn: 16 is compulsory)

- 16. Design a HTML program to create your bio-data using various controls.
- 17. (a) Analyze and write about decision making and looping with suitable example.

 $\mathbf{Or}$ 

- (b) Examine in detail about Timer Control with example.
- 18. (a) Determine about Validator controls with an example program.

Or

(b) Assess and write a program about database connectivity for student data.

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#### **DOT NET Programming**

### UNIT – I

HTML is the standard markup language for creating Web pages.

## What is HTML?

- HTML stands for Hyper Text Markup Language
- HTML is the standard markup language for creating Web pages
- HTML describes the structure of a Web page
- HTML consists of a series of elements
- HTML elements tell the browser how to display the content
- HTML elements label pieces of content such as "this is a heading", "this is a paragraph", "this is a link", etc.

Sample Documents:

```
<!DOCTYPE html>
<html>
<head>
<title>Page Title</title>
</head>
<body>
<h1>My First Heading</h1>
My first paragraph.
</body>
</html>
```

### **Example Explained**

- The <!DOCTYPE html> declaration defines that this document is an HTML5 document
- The <html> element is the root element of an HTML page
- The <head> element contains meta information about the HTML page
- The <title> element specifies a title for the HTML page (which is shown in the browser's title bar or in the page's tab)
- The <body> element defines the document's body, and is a container for all the visible contents, such as headings, paragraphs, images, hyperlinks, tables, lists, etc.
- The <h1> element defines a large heading
- The element defines a paragraph

## What is an HTML Element?

An HTML element is defined by a start tag, some content, and an end tag:

<tagname> Content goes here... </tagname>

The HTML **element** is everything from the start tag to the end tag:

<h1>My First Heading</h1>

My first paragraph.

| Start tag | Element content     | End tag |
|-----------|---------------------|---------|
| <h1></h1> | My First Heading    |         |
|           | My first paragraph. |         |
|           | none                | none    |

## Web Browsers

The purpose of a web browser (Chrome, Edge, Firefox, Safari) is to read HTML documents and display them correctly.

A browser does not display the HTML tags, but uses them to determine how to display the document:



## **HTML** Documents

All HTML documents must start with a document type declaration: <!DOCTYPE html>.

The HTML document itself begins with <html> and ends with </html>.

The visible part of the HTML document is between <body> and </body>.

```
<!DOCTYPE html>
<html>
<body>
<h1>My First Heading</h1>
My first paragraph.
</body>
</html>
```

## The <!DOCTYPE> Declaration

The <!DOCTYPE> declaration represents the document type, and helps browsers to display web pages correctly.

It must only appear once, at the top of the page (before any HTML tags).

The <!DOCTYPE> declaration is not case sensitive.

The <!DOCTYPE> declaration for HTML5 is

<!DOCTYPE html>

# HTML Headings

HTML headings are defined with the <h1> to <h6> tags.

<h1> defines the most important heading. <h6> defines the least important heading:

<h1>This is heading 1</h1><h2>This is heading 2</h2><h3>This is heading 3</h3>

## **HTML** Paragraphs

HTML paragraphs are defined with the tag:

This is a paragraph.This is another paragraph.

## How to View HTML Source?

Have you ever seen a Web page and wondered "Hey! How did they do that?"

## **View HTML Source Code:**

Right-click in an HTML page and select "View Page Source" (in Chrome) or "View Source" (in Edge), or similar in other browsers. This will open a window containing the HTML source code of the page.

### **Inspect an HTML Element:**

Right-click on an element (or a blank area), and choose "Inspect" or "Inspect Element" to see what elements are made up of (you will see both the HTML and the CSS). You can also edit the HTML or CSS on-the-fly in the Elements or Styles panel that opens.

## HTML Attributes

- All HTML elements can have attributes
- Attributes provide additional information about elements
- Attributes are always specified in the start tag
- Attributes usually come in name/value pairs like: name="value"

## The href Attribute

The <a> tag defines a hyperlink. The href attribute specifies the URL of the page the link goes to:

## Example

<a href="https://www.w3schools.com">Visit W3Schools</a>

## The src Attribute

The <img> tag is used to embed an image in an HTML page. The src attribute specifies the path to the image to be displayed:

### Example

```
<img src="img_girl.jpg">
```

There are two ways to specify the URL in the src attribute:

**1. Absolute URL** - Links to an external image that is hosted on another website. Example: src="https://www.w3schools.com/images/img\_girl.jpg".

**Notes:** External images might be under copyright. If you do not get permission to use it, you may be in violation of copyright laws. In addition, you cannot control external images; it can suddenly be removed or changed.

**2. Relative URL** - Links to an image that is hosted within the website. Here, the URL does not include the domain name. If the URL begins without a slash, it will be relative to the current page. Example: src="img\_girl.jpg". If the URL begins with a slash, it will be relative to the domain. Example: src="/images/img\_girl.jpg".

**Tip:** It is almost always best to use relative URLs. They will not break if you change domain.

## The width and height Attributes

The <img> tag should also contain the width and height attributes, which specifies the width and height of the image (in pixels):

### Example

<img src="img\_girl.jpg" width="500" height="600">

# The alt Attribute

The required alt attribute for the  $\langle img \rangle$  tag specifies an alternate text for an image, if the image for some reason cannot be displayed. This can be due to slow connection, or an error in the src attribute, or if the user uses a screen reader.

## **■**Define an HTML Table

A table in HTML consists of table cells inside rows and columns

## Example

### xample

```
<img src="img_girl.jpg" alt="Girl with a jacket">
```

```
Company
Company
Contact
Contact
Country
C
```

## Table Cells

Each table cell is defined by a and a tag.

td stands for table data.

Everything between and are the content of the table cell.

Emil

# **Table Rows**

Each table row starts with a and end with a tag.

```
tr stands for table row.
```

## **Table Headers**

Sometimes you want your cells to be headers, in those cases use the  ${\tt }$  tag instead of the  ${\tt }$  tag:

### Example

Let the first row be table headers:

```
Person 1
 Person 2
 Person 3
Emil
 Tobias
 Linus
16
 14
 10
```



# List of Courses relevant to Local, Regional, National and Global needs



1.1.1 Curricula developed and implemented have relevance to the local, national, regional and global developmental needs which is reflected in Programme Outcomes (POs), Programme Specific Outcomes (PSOs), and Course Outcomes (COs) of the Programme offered by the Institution.

| Local Needs |           |                     |          |   |  |  |
|-------------|-----------|---------------------|----------|---|--|--|
| SI No       | Programme | Duoguommo Nomo      | Course   | Course Nome   |  |  |
| 51 10       | Code      | I Togrannie Ivanie  | Code     |   |  |  |
| 1           | 3         | BBA                 | 03102    | Principles of Management                              |  |  |
| 2           | 3         | BBA                 | 03310    | Marketing Management                                  |  |  |
| 3           | 3         | BBA                 | 03311    | Human Resource Management                             |  |  |
| 4           | 3         | BBA                 | 03517A   | Service Marketing                                     |  |  |
| 5           | 2         |                     | 02416    | Advertising Management & Sales                        |  |  |
| 5           | 5         | DDA                 | 03410    | Promotion   |  |  |
| 6           | 3         | BBA                 | 03414A   | Digital Marketinng                                    |  |  |
| 7           | 3         | BBA                 | 03624    | Financial Services                                    |  |  |
| 8           | 3         | BBA                 | 03101    | Accounting for Managers I                             |  |  |
| 9           | 3         | BBA                 | 03205    | Accounting for Managers II                            |  |  |
| 10          | 3         | BBA                 | 03520    | Entrepreneurship Development                          |  |  |
| 11          | 3         | BBA                 | 03207    | Computer Application in Business                      |  |  |
| 12          | 3         | BBA                 | 03622    | Business Ethics & Values                              |  |  |
| 13          | 3         | BBA                 | 03208    | Personality Development                               |  |  |
| 14          | 9         | B.Sc., Physics      | 09207    | Core Practcal I-Physics                               |  |  |
| 15          | 9         | B.Sc., Physics      | 09208    | Core Practcal II-Physics                              |  |  |
| 16          | 9         | B.Sc., Physics      | 09624    | Core Practical III - GeneraL                          |  |  |
| 17          | 9         | B.Sc., Physics      | 09625    | Core Practical-IV - Basic                             |  |  |
| 18          | 9         | B.Sc., Physics      | 09626    | core practical V- Applied                             |  |  |
| 19          | 9         | B.Sc., Physics      | 09622    | Digital Electronics                                   |  |  |
| 20          | 9         | B.Sc., Physics      | 09623    | Microprocessor Fundamentals                           |  |  |
| 21          | 9         | B.Sc., Physics      | 09103    | PHYSICS IN EVERYDAY LIFE – I                          |  |  |
| 22          | 9         | B.Sc., Physics      | 09206    | PHYSICS IN EVERYDAY LIFE – II                         |  |  |
| 23          | 9         | B.Sc., Physics      | 09622    | Digital Electronics                                   |  |  |
| 24          | 9         | B.Sc., Physics      | 09518    | Basic Electronics                                     |  |  |
| 25          | 9         | B.Sc., Physics      | 09519    | Applied Electronics                                   |  |  |
| 26          | 9         | B.Sc., Physics      | 09623    | Microprocessor Fundamentals                           |  |  |
| 27          | 10        | B.Sc., Chemistry    | 10101    | General Chemistry I                                   |  |  |
| 28          | 10        | B.Sc., Chemistry    | 10410    | Volumetric Analysis                                   |  |  |
| 29          | 10        | B.Sc., Chemistry    | 10516    | Physical Chemistry I                                  |  |  |
| 30          | 10        | B.Sc., Chemistry    | 10517    | Analytical Chemistry                                  |  |  |
| 31          | 11        | B.Sc., Biochemistry | 11103    | NME -Medical Terminologies                            |  |  |
| 32          | 11        | B.Sc., Biochemistry | 11623(A) | Pharmaceutical Biochemistry                           |  |  |
| 33          | 11        | B.Sc., Biochemistry | 11624(B) | First aid   |  |  |
| 34          | 11        | B.Sc., Biochemistry | 24105(B) | Phytomedicine   |  |  |
| 35          | 11        | B.Sc., Biochemistry | 11624(C) | Therapeutic nutrition                                 |  |  |
| 36          | 11        | B.Sc., Biochemistrv | 11101    | Nutritional Biochemistry                              |  |  |
| 37          | 11        | B.Sc., Biochemistry | 11206    | NME Prevention and management of<br>Lifestyle Disease |  |  |



| Local Needs |                   |  |                |   |  |  |  |
|-------------|-------------------|--|----------------|---|--|--|--|
| Sl No       | Programme<br>Code | Programme Name                                   | Course<br>Code | Course Name                                   |  |  |  |
| 38          | 13                | B.Sc Plant Biology<br>and Plant<br>Biotechnology | 13101          | Bio-techniques, Fungi and<br>Lichens          |  |  |  |
| 39          | 13                | B.Sc Plant Biology<br>and Plant<br>Biotechnology | 13204          | Basics in Microbiology and Plant<br>Pathology |  |  |  |
| 40          | 13                | B.Sc Plant Biology<br>and Plant<br>Biotechnology | 13519          | Horticulture and Mushroom Cultivation         |  |  |  |
| 41          | 13                | B.Sc Plant Biology<br>and Plant<br>Biotechnology | 397201         | Ethics and Human Values                       |  |  |  |
| 42          | 13                | B.Sc Plant Biology<br>and Plant<br>Biotechnology | 13206          | Public Health and Hygeine                     |  |  |  |
| 43          | 13                | B.A., Economics                                  | 1311           | Tourism and Economic Development              |  |  |  |
| 44          | 13                | B.A., Economics                                  | 1414           | Elements of Insurance                         |  |  |  |
| 45          | 14                | B.Sc., Viscom                                    | 14311          | Advertising                                   |  |  |  |
| 46          | 14                | B.Sc., Viscom                                    | 14102          | Writing for Media                             |  |  |  |
| 47          | 14                | B.Sc., Viscom                                    | 14206          | Digital Photography                           |  |  |  |
| 48          | 14                | B.Sc., Viscom                                    | 14209          | Graphic Design                                |  |  |  |
| 49          | 14                | B.Sc., Viscom                                    | 14105          | Digital Art                                   |  |  |  |
| 50          | 14                | B.Sc., Viscom                                    | 14210          | Advertising                                   |  |  |  |
| 51          | 14                | B.Sc., Viscom                                    | 14311          | Computer Graphics                             |  |  |  |
| 52          | 14                | B.Sc., Viscom                                    | 14313          | Photography                                   |  |  |  |
| 53          | 14                | B.Sc., Viscom                                    | 14314          | Film Studies                                  |  |  |  |
| 54          | 14                | B.Sc., Viscom                                    | 14415          | Advanced Photography                          |  |  |  |
| 55          | 14                | B.Sc., Viscom                                    | 14416          | Multimedia                                    |  |  |  |
| 56          | 14                | B.Sc., Viscom                                    | 14418          | Digital Cinematography                        |  |  |  |
| 57          | 14                | B.Sc., Viscom                                    | 14419          | Newsletter                                    |  |  |  |
| 58          | 14                | B.Sc., Viscom                                    | 14520          | Audio Video Editing                           |  |  |  |
| 59          | 14                | B.Sc., Viscom                                    | 14521          | Media Organization                            |  |  |  |
| 60          | 14                | B.Sc., Viscom                                    | 14523          | Audio Visual Techniques                       |  |  |  |
| 61          | 14                | B.Sc., Viscom                                    | 14525          | 3ds Max and Maya                              |  |  |  |
| 62          | 14                | B.Sc., Viscom                                    | 14526          | Broadcast Journalism                          |  |  |  |
| 63          | 14                | B.Sc., Viscom                                    | 14631          | Documentary Production                        |  |  |  |
| 64          | 15                | B.Sc., Computer<br>Science                       | 15205          | Object Oriented Programming using C++,        |  |  |  |
| 65          | 15                | B.Sc., Computer<br>Science                       | 15309          | Java Programming                              |  |  |  |
| 66          | 15                | B.Sc., Computer<br>Science                       | 15310          | Web Design                                    |  |  |  |



| Local Needs |                   |                            |                |   |  |  |  |
|-------------|-------------------|----------------------------|----------------|---|--|--|--|
| SI No       | Programme<br>Code | Programme Name             | Course<br>Code | Course Name   |  |  |  |
| 67          | 15                | B.Sc., Computer<br>Science | 15105          | Fundamentals of Information technology                              |  |  |  |
| 68          | 21                | M.Sc., Mathematics         | 21318          | Digital Logic Fundamentals  |  |  |  |
| 69          | 21                | M.Sc., Mathematics         | 21424          | Algorithms  |  |  |  |
| 70          | 22                | M.Sc., Physics             | 22313(C)       | Elective II - Paper 15 - Medical Physics                            |  |  |  |
| 71          | 22                | M.Sc., Physics             | 22312          | Core Paper XII - Quantum Mechanics II                               |  |  |  |
| 72          | 24                | M.Sc., Biochemistry        | 24313          | Advanced Clinical Biochemistry                                      |  |  |  |
| 73          | 24                | M.Sc., Biochemistry        | 24316(B)       | Advanced Medical lab technology                                     |  |  |  |
| 74          | 24                | M.Sc., Biochemistry        | 24209(C)       | Microbiology  |  |  |  |
| 75          | 24                | M.Sc., Biochemistry        | 24316(C)       | Bioentrepreneurship   |  |  |  |
| 76          | 24                | M.Sc., Biochemistry        | 24210(A)       | Bioethics, IPR & HR   |  |  |  |
| 77          | 24                | M.Sc., Biochemistry        | 24420(C)       | Healthcare management   |  |  |  |
| 78          | 25                | M.Sc., Biotechnology       | 25209          | Extra Disciplinary – 1: Pharmaceutical<br>Biotechnology             |  |  |  |
| 79          | 25                | M.Sc., Biotechnology       | 25212          | Core Practical – I Biochemistry and<br>Molecular Cell Biology       |  |  |  |
| 80          | 25                | M.Sc., Biotechnology       | 25213          | Core Practical – II Microbiology,<br>Immunology & Immunotechnology  |  |  |  |
| 81          | 25                | M.Sc., Biotechnology       | 25210(B)       | Elective Paper – 2B: Marine Biotechnology                           |  |  |  |
| 82          | 25                | M.Sc., Biotechnology       | 25206          | Core Paper – 5: Animal Biotechnology                                |  |  |  |
| 83          | 25                | M.Sc., Biotechnology       | 25211(C)       | Elective Paper – 3C Stem cell Biology                               |  |  |  |
| 84          | 25                | M.Sc., Biotechnology       | 25316          | Core Paper – 9: Bioprocess Technology                               |  |  |  |
| 85          | 25                | M.Sc., Biotechnology       | 25317          | Core Paper – 10: Bioinformatics                                     |  |  |  |
| 86          | 25                | M.Sc., Biotechnology       | 25318          | Core Paper – 11: Enzymes & enzyme<br>Technology                     |  |  |  |
| 87          | 25                | M.Sc., Biotechnology       | 25319(A)       | Elective Paper – 4A Advanced Molecular techniques                   |  |  |  |
| 88          | 25                | M.Sc., Biotechnology       | 25209          | Extra Disciplinary – 1: Pharmaceutical<br>Biotechnology             |  |  |  |
| 89          | 25                | M.Sc., Biotechnology       | 25319(B)       | Elective Paper – 4B Nano Biotechnology                              |  |  |  |
| 90          | 25                | M.Sc., Biotechnology       | 25422          | Core Practical-IV: Genetic engineering and<br>Bioprocess Technology |  |  |  |
| 91          | 25                | M.Sc., Biotechnology       | 25423          | Core Practical-III: Bioinformatics,<br>Enzymes & enzyme Technology  |  |  |  |



|       | Local Needs       |                                  |                |   |  |  |  |  |  |
|-------|-------------------|----------------------------------|----------------|---|--|--|--|--|--|
| Sl No | Programme<br>Code | Programme Name                   | Course<br>Code | Course Name   |  |  |  |  |  |
| 92    | 25                | M.Sc., Biotechnology             | 25214          | Core Practical: III : Animal Biotechnology,<br>Plant Biotechnology and Environmental<br>Biotechnology - |  |  |  |  |  |
| 93    | 25                | M.Sc., Biotechnology             | 25421          | Open Elective Paper: Herbal Technology  |  |  |  |  |  |
| 94    | 25                | M.Sc., Biotechnology             | 2125317        | Core Paper – 10: Bioinformatics   |  |  |  |  |  |
| 95    | 25                | M.Sc., Biotechnology             | 25211(B)       | Elective Paper – 3B Clinical Trials   |  |  |  |  |  |
| 96    | 25                | M.Sc., Biotechnology             | 25208          | Core Paper –7: Environmental<br>Biotechnology   |  |  |  |  |  |
| 97    | 25                | M.Sc., Biotechnology             | 25105(B)       | Elective Paper – 1B Ecology, Evolution<br>and Behavior  |  |  |  |  |  |
| 98    | 25                | M.Sc., Biotechnology             | 25420          | Extra Disciplinary – 2: Research<br>Methodology, Bioethics & Biostatistics                              |  |  |  |  |  |
| 99    | 26                | M.Sc., Microbiology              | 26317          | Principles of Bioprocess Technology &<br>Pharmaceutical Microbiology                                    |  |  |  |  |  |
| 100   | 26                | M.Sc., Microbiology              | 26102          | Medical Microbiology – I  |  |  |  |  |  |
| 101   | 26                | M.Sc., Microbiology              | 26210          | Medical Microbiology – II   |  |  |  |  |  |
| 102   | 26                | M.Sc., Microbiology              | 26316          | Recombinant DNA Technology  |  |  |  |  |  |
| 103   | 27                | M.Sc., Information<br>Technology | 27104          | Programming in PHP  |  |  |  |  |  |
| 104   | 27                | M.Sc., Information<br>Technology | 27211          | Enterprise computing  |  |  |  |  |  |
| 105   | 27                | M.Sc., Information<br>Technology | 27318          | Internet Technology   |  |  |  |  |  |
| 106   | 27                | M.Sc., Information<br>Technology | 28103          | Database management systems   |  |  |  |  |  |
| 107   | 27                | M.Sc., Information<br>Technology | 28102          | Computer organization and architecture  |  |  |  |  |  |
| 108   | 27                | M.Sc., Information<br>Technology | 28105          | Linux System Administration   |  |  |  |  |  |
| 109   | 30                | MBA                              | 30318          | Merchant Banking and Financial Services   |  |  |  |  |  |
| 110   | 30                | MBA                              | 30317          | Investment Management   |  |  |  |  |  |
| 111   | 30                | MBA                              | 30427          | Integrated Marketing Communication  |  |  |  |  |  |
| 112   | 31                | M.A., Economics                  | 31104          | Health economics  |  |  |  |  |  |
| 113   | 33                | MSW                              | 33101          | Social Work Profession  |  |  |  |  |  |
| 114   | 33                | MSW                              | 33208          | Social Welfare Administration and Social Legislation  |  |  |  |  |  |
| 115   | 33                | MSW                              | 33313(B)       | Industrial Social Work  |  |  |  |  |  |
| 116   | 33                | MSW                              | 33313 (A)      | Work Place Counselling  |  |  |  |  |  |
| 117   | 34                | MA HRM                           |                | Enterpreneurship in Business HRM  |  |  |  |  |  |



| Local Needs |                   |                               |                |   |  |  |  |
|-------------|-------------------|-------------------------------|----------------|---|--|--|--|
| Sl No       | Programme<br>Code | Programme Name                | Course<br>Code | Course Name   |  |  |  |
| 118         | 35                | B.Com (Honours)               | 35113          | Modern Baking   |  |  |  |
| 119         | 35                | B.Com (Honours)               | 35429          | Financial Services  |  |  |  |
| 120         | 35                | B.Com (Honours)               | 35536          | Direct Taxation- I  |  |  |  |
| 121         | 35                | B.Com (Honours)               | 35642          | Direct Taxation- II   |  |  |  |
| 122         | 38                | B.A., Tamil                   | 38104          | Tourism (NME -1)  |  |  |  |
| 123         | 38                | B.A., Tamil                   | 38624          | Basic Computing   |  |  |  |
| 124         | 38                | B.A., Tamil                   | 38624          | Basic Computing   |  |  |  |
| 125         | 38                | B.A., Tamil                   | 38101          | Paper – 1 – Contemporary Literature - I<br>(Poem & Prose)                   |  |  |  |
| 126         | 38                | B.A., Tamil                   | 38205          | Paper – 3 – Contemporary Literature – II<br>(Short Stories, Novels, Dramas) |  |  |  |
| 127         | 38                | B.A., Tamil                   | 38208          | Vaishnavism (NME -2)  |  |  |  |
| 128         | 38                | B.A., Tamil                   | 38309          | Paper – 5 – Devotional literature and<br>Prabandhangal                      |  |  |  |
| 129         | 39                | B.A., English                 | 39104          | NME - I - Advertising and Public Relations                                  |  |  |  |
| 130         | 39                | B.A., English                 | 39515          | Core – VIII– English Language Teaching                                      |  |  |  |
| 131         | 39                | B.A., English                 | 39624          | Elective II – English for Career  |  |  |  |
| 132         | 42                | B.A., Criminology             | 42624          | PRIVATE INVESTIGATION   |  |  |  |
| 133         | 42                | B.A., Criminology             | 42310          | SOCIAL PROBLEMS   |  |  |  |
| 134         | 42                | B.A., Criminology             | 42415          | COUNSELLING AND GUIDANCE  |  |  |  |
| 135         | 45                | B.Com Accounting<br>& Finance | 45518          | Enterpreneurship & new venture planning                                     |  |  |  |
| 136         | 45                | B.Com Accounting<br>& Finance | 45623          | Corporate Governance & Ethics   |  |  |  |
| 137         | 47                | B.Sc., Psychology             | 47413          | Marketing and Consumer Behaviour  |  |  |  |
| 138         | 47                | B.Sc., Psychology             | 47321          | Organisational Psychology,  |  |  |  |
| 139         | 47                | B.Sc., Psychology             | 47414          | Psychological Assessment  |  |  |  |
| 140         | 47                | B.Sc., Psychology             | 47518          | Social Psychology   |  |  |  |
| 141         | 47                | B.Sc., Psychology             | 47207          | Cross - Cultural Psychology   |  |  |  |
| 142         | 47                | B.Sc., Psychology             | 47309          | Developmental Psychology  |  |  |  |
| 143         | 47                | B.Sc., Psychology             | 47515          | Psychopathology   |  |  |  |
| 144         | 62                | B.Com Finance &<br>Taxation   | 62206          | Principles of Management  |  |  |  |
| 145         | 62                | B.Com Finance &<br>Taxation   | 62311          | Corporate & Business Laws   |  |  |  |
| 146         | 62                | B.Com Finance &<br>Taxation   | 62624          | Insurance & Risk Management   |  |  |  |
| 147         | 62                | B.Com Finance &<br>Taxation   | 62103          | Information Technology  |  |  |  |
| 148         | 62                | B.Com Finance &<br>Taxation   | 62207          | Ethics & Corporate Governance   |  |  |  |



|       | Local Needs       |                                 |                |                                |  |  |  |  |
|-------|-------------------|---------------------------------|----------------|--------------------------------|--|--|--|--|
| SI No | Programme<br>Code | Programme Name                  | Course<br>Code | Course Name                    |  |  |  |  |
| 149   | 63                | B.Com., Marketing<br>Management | 63101          | Financial Accounting           |  |  |  |  |
| 150   | 63                | B.Com., Marketing<br>Management | 63302          | Internet and Digital Marketing |  |  |  |  |
| 151   | 63                | B.Com., Marketing<br>Management | 63305          | Modern Banking                 |  |  |  |  |
| 152   | 63                | B.Com., Marketing<br>Management | 63403          | Financial Services             |  |  |  |  |
| 153   | 63                | B.Com., Marketing<br>Management | 63304          | Entrepreneurial Devlopment     |  |  |  |  |

(Autonomous)

College with Potential for Excellence, I inguistic Minority Institution Affiliated to University of Madicas Arminaktion

### **Department of B.C.A**

## Course Title: CORE THEORY XII- DATABASE MANAGEMENT SYSTEM

| Code        | : 18-19/07520 | Credits   | : 04 |
|-------------|---------------|-----------|------|
| Course C    | ; 4:1:0:0     | CIA Marks | : 40 |
| Lifin Hours | : 03          | ESE Marks | : 60 |

Course Objectives: To understand the different issues involved in the design and implementation of a

- database system.
- To study the physical and logical database designs, database modeling, relational, hierarchical, and network models
- To understand and use data manipulation language to query, update, and manage a database
- To develop an understanding of essential DBMS concepts such as: database security, integrity, concurrency,
- To design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS.

#### ree Outcomes: At the end of the Course, the Student will be able to

| Course |   |   |
|--------|---|---|
|        | To demonstrate the characteristics of Database Management Systems.              |   |
| C01    | To study about the concepts and models of database.                             |   |
|        | To impart the concepts of System Development Life Cycle and E-R Model.          |   |
|        | To classify the keys and the concepts of Relational Algebra.                    |   |
| CO2    | To impart the applications of various Normal Forms                              |   |
|        | Classification of Dependency.   |   |
| CO3    | To elaborate the different types of Functions and Joins and their applications. | T |
| 005    | Introduction of Views, Sequence, Index and Procedure.                           |   |
| 004    | Representation of PL-SQL Structure.   |   |
| 04     | To impart the knowledge of Sub Programs, Functions and Procedures.              |   |
| C05    | Representation of Exception and Pre-Defined Exception.                          |   |
| 005    | To Point out the Importance of Triggers, Implicit and Explicit Cursors,         |   |

#### Mapping of Course Outcomes to Program Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3    | 3    | 2    | 1    | 2    | 1    |
| CO2 | 3    | 3    | 3    | 1    | 3    |      |
| CO3 | 3    | 2    | 3    | 2    | 1    |      |
| CO4 | 2    | 1    | 1    | 2    | 2    | 2    |
| CO5 | 1    | 1    | -    | 2    | 1    | 1    |

3: Strong 2: Medium 1: Low -: No Correlation

(Autonomous)



### College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam

### Department of B.C.A

| SI. | Contents of Module  | Hee | 0   |  |
|-----|---|-----|-----|--|
| No. | UNIT I: Introduction: Database System Characterist  | Ins | COS |  |
| 1   | Database Management Systems- Architecture of Database<br>Management Systems-Database Models-System Development<br>Life Cycle-Entity Relationship Model.   | 9   | COI |  |
| 2   | UNIT II: Relational Database Model: Structure of Relational<br>Model-Types of keys. Relational Algebra: Unary operations-Set<br>operations-Join operations. Normalization: Functional<br>Dependency- First Normal form-Second Normal Form-Third<br>Normal form- Boyce-Codd Normal Form-Fourth Normal Form.  | 9   | CO2 |  |
| 3   | UNITIT: SQL: Introduction. Data Definition Language: Create,<br>alter, drop, rename and truncate statements. Data Manipulation<br>Language: Insert, Update and Delete Statements. Data Retrieval<br>Language: Select statement. Transaction Control Language:<br>Commit, Rollback and Savepoint statements. Single row<br>functions using dual: Date, Numeric and Character functions.<br>Group/Aggregate functions: count, max, min, avg and sum<br>functions. Set Functions: Union, union all, intersect and minus.<br>Subquery: Scalar, Multiple and Correlated subquery. Joins: Inner<br>and Outer joins. Defining Constraints: Primary Key, Foreign<br>Key, Unique, Check, Not Null. | 9   | CO3 |  |
| 4   | UNIT IV: PL/SQL: Introduction-PL/SQL Basic-Character Set-<br>PL/SQL Structure-SQL Cursor-Subprograms-Functions-<br>Procedures.  | 9   | CO4 |  |
| 5   | UNIT V: Exception Handling: Introduction-Predefined<br>Exception-User Defined Exception-Triggers-Implicit and Explicit<br>Cursors-Loops in Explicit Cursor.   | 9   | C05 |  |

#### **TEXT BOOK:**

1. Pranab Kumar Das Gupta and P. Radha Krishnan, "Database Management System Oracle SQL and PL/SQL", Second Edition, 2013, PHI Learning Private Limited.

### **REFERENCE BOOKS:**

- 1. RamezElmasri and Shamkant B. Navathe, "Fundamentals of Database Systems", Seventh Edition, Pearson Publications.
- 2. Abraham Silberschatz, Henry Korth, S. Sudarshan, "Database System Concepts", Seventh Edition, TMH.

E-REFERENCE:

1. http://www.amazon.in/DATABASE-MANAGEMENT-SYSTEM-ORACLE-SQL ebook/dp/B00LPGBWZ0#reader\_B00LPGBWZ0



### (AUTONOMOUS) College with Potential for Excellence

Linguistic Minority Institution. Affiliated to University of Madras

| Interview       Section: A       Course Code:<br>1907520       Course: Database<br>Management Syster         Summester: V       Section: A       Course Code:<br>1907520       Course: Database<br>Management Syster         Summester: V       Sivaranjani       Contact Hours<br>/week: 5       No. of credits: 04         Summester: V       ESE : 100       Exam Hours: 03         Summester: V       Students can be able to design<br>and build a simple database       Seme         System       Students can be able to design<br>and build a simple database       V         System       Chalk and Chat, Power Point appearance, question and Coursework       V         Students: OUTCOMES: At the end of the Course, the Student will be able to:       To demonstrate the characteristics of Database Management Summester  |   |  |  |  |  |  |
|--|---|--|--|--|--|--|
| sumester       Contact Hours<br>/week: 5       No. of credits: 04         norse instructor: Ms. S. Sivaranjani       Contact Hours<br>/week: 5       No. of credits: 04         ESE : 100       Exam Hours: 03         norequisites if any:       Description         norequisites if any:       Students can be able to design<br>and build a simple database         ports20       Database Management System         system       Students can be able to design<br>and build a simple database         norequisites:       Chalk and Chat, Power Point appearance, question and Coursework         nmRSE OUTCOMES: At the end of the Course, the Student will be able to:         To demonstrate the characteristics of Database Management Such as the ch  |   |  |  |  |  |  |
| Course Name       Description       Seme         0xde No       Course Name       Description       Seme         0xde No       Course Name       Description       Seme         0xde No       Database Management System       Students can be able to design and build a simple database system       V         0x07520       Database Management System       Students can be able to design and build a simple database       V         0x07520       Chalk and Chat, Power Point appearance, question and Coursework       V         0x085E OUTCOMES: At the end of the Course, the Student will be able to:       To demonstrate the characteristics of Database Management Succession   | <u>, m</u>  |  |  |  |  |  |
| Officiency       Description       Seme         Oute No       Course Name       Description       Seme         Oute No       Database Management System       Students can be able to design and build a simple database system       No         Outent delivery:       Chalk and Chat, Power Point appearance, question and Coursework       No         Outsee OUTCOMES: At the end of the Course, the Student will be able to:       To demonstrate the characteristics of Database Management Social  |   |  |  |  |  |  |
| Description       Seme         Oute No       Course Name       Description       Seme         Database Management System       Students can be able to design and build a simple database system       No         Dotorse Name       Chalk and Chat, Power Point appearance, question and Coursework       No         Dutrent delivery:       Chalk and Chat, Power Point appearance, question and Coursework       No         Dutrent delivery:       To demonstrate the characteristics of Database Management Suite       No  |   |  |  |  |  |  |
| percequire       Course Name       Description       Seme         oute No       Database Management System       Students can be able to design and build a simple database system       No         por7520       Database Management System       Students can be able to design and build a simple database system       No         por7520       Chalk and Chat, Power Point appearance, question and Coursework       No         portent delivery:       Chalk and Chat, Power Point appearance, question and Coursework         purse outrcomes: At the end of the Course, the Student will be able to:         port       To demonstrate the characteristics of Database Management Succession   |   |  |  |  |  |  |
| Database Management System       Students can be able to design and build a simple database system         p07520       Chalk and Chat, Power Point appearance, question and Coursework         purse ourcomes: At the end of the Course, the Student will be able to:         To demonstrate the characteristics of Database Management Sector  | ster  |  |  |  |  |  |
| Chalk and Chat, Power Point appearance, question and Coursework<br>Chalk and Chat, Power Point appearance, question and Coursework<br>DURSE OUTCOMES: At the end of the Course, the Student will be able to:<br>To demonstrate the characteristics of Database Management Successful and S | T   |  |  |  |  |  |
| MURSE OUTCOMES: At the end of the Course, the Student will be able to:   |   |  |  |  |  |  |
| To demonstrate the characteristics of Database Management Sector   |   |  |  |  |  |  |
| To demonstrate the characteristics of Database Management Suit   |   |  |  |  |  |  |
| To study about the concepts and models of database.<br>To impart the concepts of System Development Life Cycle and E-R Model   |   |  |  |  |  |  |
| CO2 To classify the keys and the concepts of Relational Algebra.<br>To impart the applications of various Normal Forms<br>Classification of Dependency.  | To classify the keys and the concepts of Relational Algebra.<br>To impart the applications of various Normal Forms<br>Classification of Dependency. |  |  |  |  |  |
| CO3 To elaborate the different types of Functions and Joins and their applications.<br>Introduction of Views, Sequence, Index and Procedure.   | To elaborate the different types of Functions and Joins and their applications.<br>Introduction of Views, Sequence, Index and Procedure             |  |  |  |  |  |
| CO4 Representation of PL-SQL Structure.<br>To impart the knowledge of Sub Programs Functions and Proceedings   |   |  |  |  |  |  |
| C05 Representation of Exception and Pre-Defined Exception.<br>To Point out the Importance of Triggers, Implicit and Explicit Cursors   |   |  |  |  |  |  |

#### apping of CO v/s PO:

| 001  | P01 | PO2 | PO3 | PO4 | P05 | PO6 | PO7 | PO8 | PO9 | PO10 | P011 | PO12 |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| 101  | 3   | 2   | 2   | 2   | 3   | 2   | 2   | 3   | 3   | 3    | 3    | 2    |
| 102  | 3   | 3   | 3   | 2   | 2   | 3   | 3   | 3   | 2   | 3    | 3    | 2    |
| 5)/2 | 3   | 2   | 2   | 2   | 3   | 3   | 3   | 3   | 2   | 3    | 3    | 3    |
| 57 6 | 2   | 3   | 3   | 2   | 2   | 3   | 2   | 3   | 3   | 3    | 3    | 3    |
| 33   | 3   | 3   | 3   | 2   | 3   | 3   | 3   | 3   | 3   | 3    | 3    | 3    |

Correlation levels: 1- Weak 2-Medium 3-High

| poppine |     | PSO1 | PSO2 | PS03 | Den  |      |      |
|---------|-----|------|------|------|------|------|------|
|         | COI | 3    | 3    |      | PS04 | PS05 | PS06 |
|         | CO2 | 3    | 3    | -    | 1    | 2    | 1    |
|         | CO3 | 3    | 2    | 3    | 1    | 3    |      |
|         | CO4 | 2    | 1    | 3    | 2    | 1    |      |
|         | CO5 | 1    |      |      | 2    | 2    |      |

Correlation levels: 1-Weak 2-Medium

3-High - No correlation

| in the syllabus   | Transaction Management At        |
|-------------------|----------------------------------|
| PMI-              | Sement, Advance Recovery Systems |
| nis to be covered | DB2,Oracle,SQL Server            |
| Mur               |                                  |

wessment Methodologies:

| Sl. No. | Description         | Туре     |
|---------|---------------------|----------|
| 1.      | Student Assign      |          |
| 2       | linenssignment      | Direct   |
| 2.      | Internal assessment | Direct   |
| 3.      | University exam     | Direct   |
| 4.      | Student feedback    | Indirect |
| 5.      | Alumni feedback     | munect   |
|         |                     | Indirect |
| ).      | Employers feedback  | Indirect |

|             | C  | OURSE | DELIVERY P           | LAN                                |         |  |      |
|-------------|--|-------|----------------------|------------------------------------|---------|--|------|
| Module      | Topics   | со    | Planned<br>Date four | Actual<br>Date                     | Faculty | Remarks                                    | HOD  |
| #           | Introduction to  |       | 1-49                 | NAME OF BRIDE PARTY OF BRIDE PARTY | - Sign  |  | aign |
|             | Database System  |       | 1                    |                                    | 8       | 1  | 1    |
|             | Characteristics of<br>Database                                   |       |                      |                                    |         |  | +    |
|             | Management<br>Systems  |       | 1                    |                                    | 2       |  |      |
| 1           | Architecture of<br>Database                                      | 604   | 1                    |                                    |         |  | -    |
|             | Systems  |       |                      |                                    | 3       |  |      |
|             | Development Life<br>Cycle  |       | 3                    |                                    | 8       |  |      |
|             | Database Models  |       | 2                    | E. 40 (22)                         | 8       | All sole                                   |      |
|             | Entity Relationship<br>Model                                     |       | 2                    |                                    | 2       |  |      |
|             | Test   |       | 1                    |                                    | 2       |  |      |
|             | Introduction to  |       |                      |                                    |         | 13. 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |      |
|             | Relational Database<br>Model                                     |       | 3                    |                                    | 8       |  |      |
|             | Structure of   |       | 2                    |                                    |         |  | -    |
| 2           | Types of keys  |       | >                    |                                    | 3       |  | 4    |
| -           | Relational Algebra,  | CO2   | 1                    |                                    | 3       |  |      |
|             | Unary operations   |       | 2                    |                                    | 8       |  |      |
|             | Set operations, Join operations.                                 |       | 1                    |                                    | 3       |  |      |
|             | Normalization:<br>Functional<br>Dependency, First<br>Normal form |       | 4                    |                                    | 3       |  |      |
| I<br>I<br>I | Second Normal<br>Form, Third<br>Normal form                      |       | 1                    |                                    | 3       | ./   |      |

| Boyce-Codd<br>Normal Form,<br>Fourth Normal<br>Form<br>Test                                    | 2           | 2 | 8  | - |       |
|--|-------------|---|----|---|-------|
| SQL Data<br>Definition<br>Language: Create<br>alter, drop, renam<br>and truncate<br>statements | 2,<br>e     | 2 | 3  |   |       |
| Data<br>Manipulation<br>Language: Insert,<br>Update and Delete<br>Statements.                  | CO3         | 2 | 2  |   |       |
| Data Retrieval<br>Language: Select<br>statement.   |             | 2 | 3  |   |       |
| Transaction<br>Control<br>Language:<br>Commit, Rollback<br>and Savepoint<br>statements.        |             | 2 | 3  |   |       |
| Single row<br>functions using<br>dual: Date,<br>Numeric and<br>Character<br>functions.         |             | 2 | 3  |   | - the |
| Group/Aggregate<br>functions: count,<br>max, min, avg and<br>sum functions.                    |             | 2 | 3  |   |       |
| Set Functions:<br>Union, union all,<br>intersect and minus                                     |             | 2 | 8  |   |       |
| Sub query: Scalar<br>Multiple and<br>Correlated sub<br>query                                   | ,<br>1<br>0 | 2 | 37 | / |       |

Joins Inner and Defining Constraints: Key, Primary Foreign Key, 3 Unique, Check, Not Null Test Introduction to PL/SQL PL/SQL Basic 1 Character Set 1 PL/SQL Structure PL/SQL Cursor C04 1 Subprograms, 2 Functions 4 Procedures 1 2 Test Exception Handling Introduction 3 Introduction-Predefined 2 Exception-A **C05** User Defined 2 Exception-9 Triggers 2 4 Implicit Cursors 1 **Explicit Cursors** 1 Loops in Explicit Cursor Class Test 9 Oral Exam 9

5

, <sup>Remembering; L2 - Understanding; L3 - Applying; L4 - Analyzing; L5 - Evaluating; L6 - Creating</sup>

BOOK: Manar Das Gupta and P. Radha Krishnan, "Database Management System Propage SQL and PL/SQL", Second Edition, 2013, PHI Learning Private Limited Pranab Kuman PL/SQL", Second Edition, 2013, PHI Learning Private Limited.

HERENCE BOOKS: FERENCE BOOLE (FERENCE BOOLE) Freezelmasri and Shamkant B. Navathe, "Fundamentals of Database Systems", Seventh Railion, Pearson Publications, Build Pearson recently Rorth, S. Sudarshan, "Database System Concepts", seventh Edition, TMH.

MER REFERENCE: ILE KOLANA AMAZON. IN/DATABASE-MANAGEMENT-SYSTEM-ORACLE-SQL http://dp/B00LPGBWZ0#reader\_B00LPGBWZ0

sepsement rubrics that is going to be adopted for direct attainment is depicted in below table

| Level of<br>Achievement | Elaboration on Course Grading Description  | Bench Mark<br>Set       |
|-------------------------|--|-------------------------|
| Excellent (A)           | The Student's performance is outstanding in almost all the intended course learning outcomes                   | (Out of 40)<br>28 to 40 |
| Good (B)                | The student's performance is good in most of the intended course learning outcomes.                            | 20 to 27                |
| Marginal (C)            | The student's performance is barely satisfactory. It marginally meets the intended course learning outcomes    | 16 10 27                |
| Fail (F)                | The Students performance is inadequate. Student fails to meet<br>many of the intended course learning outcomes | Less than 14            |
|                         | 8 outcom(2)  | Less than 16            |

TE: Have different Assessment pattern for tests, assignments, quizzes etc.

Eval Instructor

Dept. I C Coordinator

HOD

(Autonomous)



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### **Department of B.C.A**

#### Course Title: CORE THEORY XII- DATABASE MANAGEMENT SYSTEM

| Course Code | : 18-19/07520 | Credits          | :04  |
|-------------|---------------|------------------|------|
| L:T:P:S     | : 4:1:0:0     | <b>CIA Marks</b> | : 40 |
| Exam Hours  | : 03          | ESE Marks        | : 60 |

#### **Course Objectives:**

- To understand the different issues involved in the design and implementation of a database system.
- To study the physical and logical database designs, database modeling, relational, hierarchical, and network models
- To understand and use data manipulation language to query, update, and manage a database
- To develop an understanding of essential DBMS concepts such as: database security, integrity, concurrency,
- To design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS.

#### Course Outcomes: At the end of the Course, the Student will be able to

| To demonstrate the characteristics of Database Management Systems.              |
|---|
| To study about the concepts and models of database.                             |
| To impart the concepts of System Development Life Cycle and E-R Model.          |
| To classify the keys and the concepts of Relational Algebra.                    |
| To impart the applications of various Normal Forms                              |
| Classification of Dependency.   |
| To elaborate the different types of Functions and Joins and their applications. |
| Introduction of Views, Sequence, Index and Procedure.                           |
| Representation of PL-SQL Structure.   |
| To impart the knowledge of Sub Programs, Functions and Procedures.              |
| Representation of Exception and Pre-Defined Exception.                          |
| To Point out the Importance of Triggers, Implicit and Explicit Cursors.         |
|   |

#### Mapping of Course Outcomes to Program Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3    | 3    | 2    | 1    | 2    | 1    |
| CO2 | 3    | 3    | 3    | 1    | 3    | -    |
| CO3 | 3    | 2    | 3    | 2    | 1    | -    |
| CO4 | 2    | 1    | 1    | 2    | 2    | 2    |
| CO5 | 1    | 1    | -    | 2    | 1    | 1    |

3: Strong 2: Medium 1: Low -: No Correlation



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### **Department of B.C.A**

| SI.<br>No. | <b>Contents of Module</b>   | Hrs | COs |
|------------|---|-----|-----|
| 1          | <b>UNIT I: Introduction:</b> Database System-Characteristics of Database Management Systems- Architecture of Database Management Systems-Database Models-System Development Life Cycle-Entity Relationship Model.   | 9   | CO1 |
| 2          | <b>UNIT II: Relational Database Model:</b> Structure of Relational Model-Types of keys. Relational Algebra: Unary operations-Set operations-Join operations. Normalization: Functional Dependency- First Normal form-Second Normal Form-Third Normal form- Boyce-Codd Normal Form-Fourth Normal Form.   | 9   | CO2 |
| 3          | UNIT III: SQL: Introduction. Data Definition Language: Create,<br>alter, drop, rename and truncate statements. Data Manipulation<br>Language: Insert, Update and Delete Statements. Data Retrieval<br>Language: Select statement. Transaction Control Language:<br>Commit, Rollback and Savepoint statements. Single row<br>functions using dual: Date, Numeric and Character functions.<br>Group/Aggregate functions: count, max, min, avg and sum<br>functions. Set Functions: Union, union all, intersect and minus.<br>Subquery: Scalar, Multiple and Correlated subquery. Joins: Inner<br>and Outer joins. Defining Constraints: Primary Key, Foreign<br>Key, Unique, Check, Not Null. | 9   | CO3 |
| 4          | UNIT IV: PL/SQL: Introduction-PL/SQL Basic-Character Set-<br>PL/SQL Structure-SQL Cursor-Subprograms-Functions-<br>Procedures.  | 9   | CO4 |
| 5          | <b>UNIT V: Exception Handling:</b> Introduction-Predefined Exception-User Defined Exception-Triggers-Implicit and Explicit Cursors-Loops in Explicit Cursor.  | 9   | CO5 |

#### **TEXT BOOK:**

1. **Pranab Kumar Das Gupta and P. Radha Krishnan**, "Database Management System Oracle SQL and PL/SQL", Second Edition, 2013, PHI Learning Private Limited.

#### **REFERENCE BOOKS:**

- 1. **RamezElmasri and Shamkant B. Navathe**, *"Fundamentals of Database Systems"*, Seventh Edition, Pearson Publications.
- 2. Abraham Silberschatz, Henry Korth, S. Sudarshan, "Database System Concepts", Seventh Edition, TMH.

#### **E-REFERENCE:**

1. http://www.amazon.in/DATABASE-MANAGEMENT-SYSTEM-ORACLE-SQL ebook/dp/B00LPGBWZ0#reader\_B00LPGBWZ0



DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam Department of B.C.A

**Time Table** 

| Ms. L. MEENA |                     |                     |                         |                     |                     |  |  |  |  |  |  |
|--------------|---------------------|---------------------|-------------------------|---------------------|---------------------|--|--|--|--|--|--|
| HOUR         | 1                   | 2                   | 3                       | 4                   | 5                   |  |  |  |  |  |  |
| 1            |                     |                     | III BCA B<br>(DBMS LAB) |                     |                     |  |  |  |  |  |  |
| u            |                     | II BCA A<br>(CGM)   | III BCA B<br>(DBMS)     |                     |                     |  |  |  |  |  |  |
| ш            |                     |                     | III BCA B<br>(DBMS LAB) |                     |                     |  |  |  |  |  |  |
| IV           | III BCA B<br>(DBMS) |                     | 11 BCA A<br>(CGM)       |                     | III BCA E<br>(DBMS) |  |  |  |  |  |  |
| v            |                     | III BCA B<br>(DBMS) |                         | II BCA A<br>(CGM)   |                     |  |  |  |  |  |  |
| VI           |                     | II BCA A<br>(CGM)   |                         | III BCA B<br>(DBMS) |                     |  |  |  |  |  |  |



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### **Department of B.C.A**

CIA – I Question paper

#### DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (EVENING) DEPARTMENT OF COMPUTER APPLICATIONS (B.C.A)

#### CIA-I-DBMS-III B.C.A "B"

Date:07/10/2021

Hours:1:30 Hrs Maxmarks:50

#### SECTION A(5\*2=10marks) ANSWER ALL THE QUESTIONS

- 1. What is DBMS?(K1)
- **2.** What is Physical level concerned with? (K1)
- 3. Define mapping. (K1)
- 4. What are the two Data Control Language commands? (K1)
- 5. Define SQL. (K1)

#### SECTION B(4\*5=20 marks)

6. Explain the drawbacks of file organization.(K2)

(or)

What are the advantages of DBMS?(K1)

7. List the differences between File Processing System and DBMS.(K4)

(or)

Write notes on Mapping Cardinalities.(K1)

8. Explain DML Commands with example(K2).

#### (or)

Explain TCL Commands with example.(K2)

9. Apply Set Operations .Give examples.(K3)

#### (or)

Explain Constraints with example.(K2)

#### SECTION C(2\*10=20 marks) NOTE:QUESTION NO 10 IS COMPULSORY

- 10. Explain in detail on SELECT command with example.(K2)
- 11. Write a detailed notes on the architecture of DBMS.(K1)

(or)

Explain the Life Cycle of System Development (SDLC).(K2)



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### **Department of B.C.A**

**CIA –II Question paper** 

#### DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (EVENING)

#### **DEPARTMENT OF COMPUTER APPLICATIONS (B.C.A)**

#### CIA-II-DBMS-III B.C.A "B"

Date:14/12/2021 Hours:1:40 Hrs

#### **SECTION A(5\*2=10marks)**

Maxmarks:50

#### **ANSWER ALL THE QUESTIONS**

- 1. What is PL/SQL? (K1)
- 2. Give any two advantages of PL/SQL (K1)
- 3. Define Character set of PL/SQL (K1)
- 4. What are Numeric Literals? (K1)
- 5. What is the difference between procedure and function in PL/SQL? (K1)

#### **SECTION B(4\*5=20 marks)**

- 6. Explain the architecture of PL/SQL (K2) (or)
   What are the rules for naming a variable in PL/SQL? (K1)
- List the constants used in PL/SQL and explain. (K4) (or)
   Write notes on Literals. (K1
- 8. Explain Comments in PL/SQL with example (K2). (or) Explain the two ways to execute a procedure (K2
- Apply different types of parameters in procedure with examples (K3) (or)
   Explain PL/SQL Functions (K2)

#### SECTION C(2\*10=20 marks)

#### NOTE: QUESTION NO 10 IS COMPULSORY

- 10. Explain in detail on the PL/SQL Block Structure.(K2)
- 11. Write a detailed notes on the Conditional Statements in PL/SQL.(K1) (or) Explain the Iterative Statements in PL/SQL with examples .(K2)

| Reg. No. : |  |  |  |  |  |  |  |  |  |
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|------------|--|--|--|--|--|--|--|--|--|

#### NOVEMBER 2021

#### U/826/18-19/07520

#### DATABASE MANAGEMENT SYSTEMS

Time : Three hours

Maximum : 100 marks

SECTION A —  $(10 \times 2 = 20 \text{ marks})$ 

Answer ALL the questions.

- 1. List any five advantages of DBMS.
- 2. Explain :
  - (a) Attributes
  - (b) Entity Set.
- 3. What is foreign key? Give example.
- 4. Outline: Normalization and its types.
- 5. Define :
  - (a) View
  - (b) Index.
- 6. Explain various Datatypes in SQL.

- 7. What is Row Type in PL/SQL?
- 8. Show Multi-Line comments in PL/SQL.
- 9. What are the 3 basic parts of an Exception?
- 10. Illustrate any 4 benefits of trigger.

SECTION B —  $(5 \times 7 = 35 \text{ marks})$ 

Answer ALL the questions (Internal Choice)

11. (a) Build neat diagrams for Database models and explain briefly.

Or

- (b) Construct and explain various mapping cardinalities in DBMS.
- 12. (a) Identify and explain Division operations of relational algebra.

Or

- (b) Apply: 1NF,2NF,3NF for SUPPLIER relation for the fields supNo, partNo, qty, city, pin.
- 13. (a) List various Numeric functions in SQL with examples.

 $\mathbf{Or}$ 

(b) Examine : TCL commands in SQL with examples.

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14. (a) Determine Constants and Literals in PL/SQL with examples.

Or

- (b) Evaluate on Functions in PL/SQL.
- 15. (a) Assess: User-defined Exceptions in PL/SQL with examples.

 $\mathbf{Or}$ 

(b) Explain the concept of Implicit Cursors in PL/SQL with examples.

SECTION C —  $(3 \times 15 = 45 \text{ marks})$ 

Answer ALL the questions.

(Qn: 16 is compulsory)

- 16. Discuss : SQL DRL commands with examples.
- 17. (a) Analyze the various JOIN operations used in relational algebra.

Or

(b) List : SQL Single Row functions with examples.

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18. (a) Determine briefly about Iterative statements in PL/SQL.

Or

(b) Assess the concept of Triggers in PL/SQL with examples.

4 **U/826/18-19/07520** 

### <u>UNIT 1</u>

**Introduction**: Database System-Characteristics of Database Management Systems- Architecture of Database Management Systems-Database Models-System Development Life Cycle-Entity Relationship Model.

\_\_\_\_\_

#### **DATABASE SYSTEM**

A file is a collection of information. A file contains one or more records. Eg: Astudent file will have fields like rollno, name, percentage, division.

| Rollno | Name     | Percentage | Division |
|--------|----------|------------|----------|
| 1      | Abi      | 72         | 1        |
| 2      | Roy      | 83         | 1        |
| 3      | Priyanka | 63         | 2        |

The collection of information about a particular student in one line or row of the table is an example for record. Each record in a file may contain many fields, but the value in a certain field may uniquely determine the record in the file. Such a field is known as **keyfield**. Here the rollno may act as the key field. The earliest business computer systems were used to process these types of business records and produce information. They are generally faster and accurate than manual systems. The various types of files in use were Sequential files, index sequential files, direct file organization etc.

#### **Drawbacks of File Organization**

Keeping organizational information in file processing system has a number of disadvantages as follows:

- 1. **Data redundancy and inconsistency**: Since different programmers create the files and application programs over a long period, the various files are likely to have different formats and the programs may be written in several programming languages. Moreover, the same information may be duplicated in several files (redundancy) which leads to higher storage, access cost and **data inconsistency**, the various copies of the same data may no longer agree.
- 2. **Difficulty in accessing and isolating data**: Suppose that one of the bank officers needs to find out the names of all customers who live within a particular postal-codearea. The officer asks the data-processing department to generate such a list. Because the designers of the original system did not anticipate this request, there is no application program on hand to meet it. There is, however, an application program to generate the list of all customers. The bank officer has now two choices: either obtain the list of all customers and extract the needed information manually or ask a system programmer to write the necessary application program. Both alternatives are obviously unsatisfactory. Suppose that such a program is written, and that, several days later, the same officer needs to trim that list to include only

those customers who have an account balance of \$10,000 or more. As expected, a program to generate such a list does not exist. Again, the officer has the preceding two options, neither of which is satisfactory.

So a conventional file-processing do not allow needed data to be retrieved in a convenient and efficient manner. More responsive data-retrieval systems are required for general use. Because data are scattered in various files, and files may bein different formats, writing new application programs to retrieve the appropriate data is difficult.

- 3. **Integrity problems:** The data values stored in the database must satisfy certain types of **consistency constraints**. For example, the balance of a bank account may never fall below a prescribed amount (say, \$25). Developers enforce these constraints in the system by adding appropriate code in the various application programs. However, when new constraints are added, it is difficult to change the programs to enforce them. The problem is compounded when constraints involve several data items from different files.
- 4. Atomicity problems: A computer system, like any other mechanical or electrical device, is subject to failure. In many applications, it is crucial that, if a failure occurs, the data be restored to the consistent state that existed prior to the failure. Consider a program to transfer \$50 from account A to account B. If a system failure occurs during the execution of the program, it is possible that the \$50 was removed from account A but was not credited to account B, resulting in an inconsistent database state. Clearly, it is essential to database consistency that either both the credit and debit occur, or that neither occur. That is, the funds transfer must be atomic—it must happen in its entirety or not at all. It is difficult to ensure atomicity in a conventional file-processing system.
- 5. **Concurrent-access anomalies**: For the sake of overall performance of the system and faster response, many systems allow multiple users to update the data simultaneously. In such an environment, interaction of concurrent updates may result in inconsistent data. Consider bank account A, containing \$500. If two customers withdraw funds (say \$50 and \$100 respectively) from account A at about the same time, the result of the concurrent executions may leave the account in an incorrect (or inconsistent) state. Suppose that the programs executing on behalf of each withdrawal read the old balance, reduce that value by the amount being withdrawn, and write the result back. If the two programs run concurrently, they may both read the value \$500, and write back \$450 and \$400, respectively. Depending on which one writes the value last, the account may contain \$450 or

\$400, rather than the correct value of \$350. To guard against this possibility, the system must maintain some form of supervision. But supervision is difficult to provide because data may be accessed by many different application programs that have not been coordinated previously.

6. **Security problems**: Not every user of the database system should be able to access all the data. For example, in a banking system, payroll personnel need to see only that part of the database that has information about the various bank employees. They do not need access to information about customer accounts. But, since application programs are added to the system in an ad hoc manner, enforcing such security constraints is difficult.

#### DATA BASE MANAGEMENT SYSTEMS (DBMS)

An alternate to the file processing system is the database. Database is a collection of data. A Database is a collection of interrelated data stored together without harmful or unnecessary redundancy. It contains information about one particular enterprise. A Database Management System (DBMS) is a software package used to create and manage data. DBMS is a set of prewritten programs that are used to store, update and retrieve a database. A DBMS controls the organization, storage, management and retrieval of database. The primary goal of a DBMS is to provide an environment that is both convenient and efficient to use in retrieving and storing database information.

By data, we mean known facts that can be recorded and that have implicit meaning. Database systems are designed to manage large bodies of information. Management of data involves both defining structures for storage of information and providing mechanisms for the manipulation of information. In addition, the database system must ensure the safety of the information stored, despite system crashes or attempts at unauthorized access. If data are to be shared among several users, the system must avoid possible wrong results.

DBMS accepts requests for data from the application program and instructs the operating system to transfer the appropriate data. When a DBMS is used, information systems can be changed much more easily as the organization's information requirements change. New categories of data can be added to the database without disruption to the existing system.

#### **Advantages of DBMS**

- 1. **Redundancy can be reduced:** In non-database systems, each application has its own private files resulting in considerable amount of redundancy of the stored data. Thus storage space is wasted which can be avoided by a centralized database.
- 2. **Inconsistency can be avoided:** When the same data changed at one site not propagated to the other site, gives rise to inconsistency. Then the two entries regarding the same data will not agree. If the redundancy is removed, chances of having inconsistent data are also removed.
- 3. **Data Independence:** Application programs should be as independent as possible from details of data representation and storage. The DBMS can provide an abstract view of the data to insulate application code from such details.
- 4. Efficient Data Access: A DBMS utilizes a variety of sophisticated techniques to store and retrieve data efficiently. The data stored from one application can be used by other (sharing). This feature is especially important if the data is stored on external storage devices. With the integration of the operational data, it may be possible for organization to derive additional information from the same data.
- 5. **Data Administration:** When several users share the data, centralizing the administration of data can offer significant improvements. Experienced professionals, who understand the nature of the data being managed, and how different groups of users use it, can be responsible for organizing the data representation to minimize redundancy and fine-tuning the storage of the data to make retrieval efficient. With the central control of the database, DBA can ensure that all applicable standards are observed in data representation. All controls

related to the database are done from a central place. DBA creates users and assign privileges for users. He is also responsible for creation, deletion, modification and finetuning of database.

- 6. **Database Integrity:** Database integrity refers to the validity and consistency of stored data. If data is always accessed through the DBMS, the DBMS can enforce integrity constraints on the data. DBA can define the access paths for accessing the data stored in database and can define authorization checks (constraints) whenever access to sensitive data is attempted. For example, before inserting salary information for an employee, the DBMS can check that the department budget is not exceeded. Centralized control of database helps in permitting the administrator to define integrity (refers to data in the database is correct) constraints to the data in the database.
- 7. **Database Security**: Database Security is the protection of database from unauthorized users. The access that an authorized user is allowed on the data may be restricted by the operation type. Also, the DBMS can enforce access controls that govern what data is visible to different classes of users. Eg: DBA has access to all the data, a branch manager accesses to all data that relates to his branch while a sales assistant may access to all data relating to his job and not to any sensitive data.
- 8. **Concurrent Access and Crash Recovery**: A DBMS schedules concurrent accesses to the data in such a manner that users can think of the data as being accessed by only one user at a time. Further, the DBMS protects users from the effects of system failures.
- 9. **Reduced Application Development Time:** DBMS supports many important functions that are common to many applications accessing data stored in the DBMS. This, in conjunction with the high-level interface to the data, facilitates quick development of applications. Such applications are also likely to be more robust than applications developed from scratch because many important tasks are handled by the DBMS instead of being implemented by the application.
- 10. Enforcement of standards: Integration allows the DBA to define and enforce the necessary standards.

### **Disadvantages of DBMS**

- 1. **Danger of Overkill**: For small and simple application for single user, a database system is often not advisable. Moreover failure to understand the system can lead to bad design decisions, which can have serious consequences for an organization.
- 2. Size: The complexity of functionality makes the DBMS an extremely large piece of software occupying megabytes of disk space and memory to run efficiently.
- 3. **Qualified Personnel**: The professional operation of a database system requires appropriately trained staff. Without a qualified database administrator nothing will work for long.
- 4. **Costs**: Through the use of a database system, new costs are generated for the system itself but also for additional hardware (larger machine dedicated to DBMS) and the more complex handling of the system. The supply and operation of a database management system with several users and databases is quite costly and demanding. Both implementation and maintenance cost encounters a lot for day-to-

day entry, modification of applications, backup, recovery and fine tuning of database, cost of training staff, conversion cost of system etc.

- 5. **Lower Efficiency**: A database system is a multi-use software which is often less efficient than specialized software which is produced and optimized exactly for one problem. Since a large number of users accessing the data when a database is used, the enterprise may involve additional risks as compared to a conventional file processing system.
- 6. **Confidentiality, Privacy and Security**: When the information is centralized and is made available to users from remote locations, the possibilities of misuse are often more than in a conventional data processing system. To reduce the chances of unauthorized users accessing sensitive information, it is necessary to take technical, administrative and legal measure.
- 7. **Database Damage:** Centralizing all data of a enterprise in one database may mean that the database becomes an indispensable resource. The survival of the enterprise may depend on reliable information being available from its database. The enterprise hence becomes vulnerable to the destruction of the database or to unauthorized modification of the database. Since all data is integrated into single database, if it is damaged due to corruption, valuable information may be lost.

| FILE PROCESSING SYSTEM  | DBM  |
|---|--|
| Collection of related records   | Collection of related tables   |
| Have redundant data items   | Reduces the amount of redundancy   |
| Allows access to single file at a time and<br>accommodate only flat files which have<br>no relation among one another | Allows access to many tables at a time   |
| Coordinates physical access to the data   | Coordinates physical and logical accessto the data   |
| Allows only predetermined access to data  | Flexibility in accessing data by queries   |
| Restrictive in simultaneous data access   | Designed to co-ordinate and permit<br>multiple users to access data at the same<br>time                                |
| Do not have keys to find data rapidly   | Has a unique key or index to access data<br>randomly which allows the data to be<br>segregated into multiple databases |

### CHARACTERISTICS OF DATABASE

The most desirable characteristics of a database system are as follows:

1. **Data Representation**: Data representation is divided into two parts: high-level details and low-level details. The high-level view of data represents information related to the table, number of records in the table and attributes that form the record. The low-level details deal with the physical storage of data.

- 2. **Performance**: The performance of a DBMS is determined by its response time. The type of physical storage and memory do effect response time. In any database, data should be stored in such a manner that they can be accessed quickly and conveniently.
- 3. **Integrity**: When large number of users concurrently uses a database the data items and associations between them must not be destroyed. A unit of activity must be either completed fully or nothing should be done. Storage, insertion, updating and deletion of data have to be performed efficiently to face any hardware failure.
- 4. **Minimal Redundancy**: The redundant data consume a lot of memory space and problems in database transactions. So DBMS should eliminate redundancy wherever possible using normalization.
- 5. **Privacy**: The privacy of DBMS implies that individuals and corporation, as a whole should have a due right to determine themselves when, how and to what extent information available with them is to be transmitted to others.
- 6. Security: The security of data means protecting data against accidental or intentional disclosure to unauthorized persons. DBMS should include mechanism to authenticate users to access data as per their authorization. Features like multiple views offers security at some extent where users are unable to access data of other users and departments. DBMS offers methods to impose constraints while entering data into database and retrieving data at later stage. DBMS offers many different levels of security features, which enables multiple users to have different view with different features.
- 7. **Real-world entity**: Modern DBMS are more realistic and uses real world entities to design its architecture. It uses the behavior and attributes too.
- 8. **Relation-based tables**: DBMS allows entities and relations among them to form as tables. This eases the concept of data saving and readability of database.
- 9. **Isolation of data and application**: A database system is entirely different than its data. Where database is said to active entity, data is said to be passive one on which the database works and organizes. DBMS also stores metadata which is data about data, to ease its own process.
- 10. **Consistency**: DBMS always enjoy the state on consistency where the previous form of data storing applications like file processing does not guarantee this. Consistency is a state where every relation in database remains consistent. There exist methods and techniques, which can detect attempt of leaving database in inconsistent state and recover from them.
- 11. Query Language: DBMS is equipped with query language, which makes it more efficient to retrieve and manipulate data. A user can apply as many and different filtering options, as he wants. Traditionally it was not possible in file-processing system.
- 12. ACID Properties: DBMS follows the concepts for ACID properties- Atomicity, Consistency, Isolation and Durability. These concepts are applied on transactions, which manipulate data in database. ACID properties maintain database in healthy state in multi-transactional environment and in case of failure.

- 13. **Multiuser and Concurrent Access**: DBMS support multi-user environment and allows them to access and manipulate data in parallel. Though there are restrictions on transactions when they attempt to handle same data item, users are always unaware of them. DBMS must include concurrency control software to ensure that several users trying to update the same data do so in a controlled manner so that the result of the updates is correct. A fundamental role of multiuser DBMS software is to ensure that concurrent transactions operate correctly.
- 14. **Multiple views**: A view may be a subset of database. DBMS offers multiples views for different users. A user who is in sales department will have a different view of database than a person working in production department. This enables user to have a concentrate view of database according to their requirements. A good DBMS has facilities for defining multiple views. This is not only convenient for users, but also addresses security issues of data access.
- 15. **Self Description**: The database system contains not only the database itself but also a complete definition of the database structure and constraints. This definition is stored in the system catalog, which contains information such as the structure of each file, the type and storage format of each data item etc. The information stored in the catalog is called metadata and it describes the primary database structure. The catalog is used by the DBMS software and also by database users who need information about the database structure.
- 16. **Data Abstraction**: In file processing system, a change in the structure of data needs every application in which a description of that file's structure is hard-coded must be changed. This is not required in database mostly (ie) DBMS provides a conceptual or logical view of the data to application programs, so that the underlying implementation may be changed without the programs being modified, which is referred as *Program Data Independence*. The feature that allows data and operation independence is called as *Data Abstraction*.

Kaplan (2002). Nuclear Physics, Narosa Publishing house, New Delhi.

abyss.uoregon.edu/~js/ast123/lectures/lec07.html

Code . 00 cas

### Elective II

### (Any one of the three below)

### I a.DIGITAL ELECTRONICS

| me coue . 09022 |                |
|-----------------|----------------|
| IP: S : 5:0:0:0 | Credits 4      |
| m Hours : 03    | CIA Marks : 40 |
|                 | ESE Marks : 60 |

ming Objectives: By studying this course student will be able to learn fundamentals of two algebra synthesis of Boolean functions and combinational and sequential circuits and mof IC fabrication technology.

me Outcomes: At the end of the Course, the Student will be able to: wedge level - K1(Remembering) ,K2(Understanding),K3(Applying) ,K4(Analyzing) , Evaluating) ,K6(Creating)

| CONTENTS OF MODULE  | Hrs             | COs   |
|---|-----------------|---|
| Number System and Binary Code   |                 | and a second  |
| <sup>10</sup> Unit 1: Market Introduction, binary, octal and hexadecimal number system. Binary Introductions-addition; Subtraction, multiplication and division. Subtraction using 1's and 2's complement; BCD system.  | 1               | C01   |
| shit 2: Combinational Logic Design  |                 | and the second |
| Boolean algebra-De Morgan's theorem- basic logic gates- NAND and<br>NOR as universal gates-SOP, POS- Karnaugh map representation and<br>simplification, pair, quad, octet (limited to four variables). Arithmetic<br>circuits - half and full adders, half and full subtractors), BCD adder.<br>Demultiplexers /Decoders, Multiplexers, Encoders, Code converters<br>(BCD-to Binary, Binary to BCD converters). | 1               | CO2   |
| Unit 3 : Flip flops   |                 |   |
| Sequential logic circuits – 1-bit memory, Latch, R-S Flip flop, J-K Flip flop – Race-around condition – master – Slave Flip flop – T and D flip flops.  | 1               | СО3   |
| Unit 4: Registers and counters  |                 |   |
| Registers, Modes of operation, shift right, shift left registers. Counters (4<br>bit). Ripple (or) asynchronous Counters – synchronous counters –Up<br>down counters – decade counter – BCD counter.  | 1               | CO4   |
| Unit 5: Introduction to IC technology   |                 |   |
| Basic fabrication steps: epitaxial growth, oxidation, photolithography<br>etching, diffusion, ion implantation, film deposition and metallisation<br>Process integration for integrated Circuits, Diodes and transistor fo<br>monolithic circuits, integrated resistors, capacitors.  | , <b>1</b><br>r | CO5   |

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| C01        | Classify numbers based on various number systems using digitations          |        |
|------------|---|--------|
| CO2        | Interpret real life situations using AND, OR, NOT basis to a                | K2,K3  |
|            | Boolcan Algebra simplify using mapping technic                              | K3     |
| C03        | Construct analyze digital circuits - combinational and using logic circuite | 1/2 11 |
| C04        | Build sequential circuits and analyze working                               | K3,K4  |
| <u>c05</u> | Construct digital circuite  | K3,K4  |
| 0.0        | and counters analyze their working.   | K3,K4  |
| C06        | Explain basic of IC technology various process during 61                    |        |
|            | integration.  | K2     |

## Mapping of Course Outcomes to Program Outcomes:

Strongly correlated – 3 moderately correlated – 2 weakly correlated –1

| CO/PO/ |   |   |   |   |    |   |   |   |   |    |   |   |     |   |   |
|--------|---|---|---|---|----|---|---|---|---|----|---|---|-----|---|---|
| DCO    |   |   |   |   | PO |   |   |   |   |    | T |   |     |   |   |
| PSO    | 1 | 2 | 3 | 4 | 5  | 6 | - |   |   |    |   |   | PSO | ) |   |
| CO1    | 3 | 3 | 2 |   |    | 0 | 7 | 8 | 9 | 10 | 1 | 2 | 3   | 1 | 5 |
|        |   | 5 | 3 | 2 | 3  | 3 | 3 | 2 | 3 | 3  | 3 | 2 | 2   |   | 5 |
| CO2    | 3 | 2 |   |   |    |   |   |   |   |    | 5 | 3 | 3   | 3 | 3 |
|        | 5 | 3 | 3 | 2 | 3  | 2 | 3 | 3 | 3 | 2  | 2 |   |     |   |   |
| CO3    | 2 |   |   |   |    |   |   |   |   | 5  | 3 | 3 | 3   | 2 | 3 |
| 005    | 3 | 3 | 3 | 2 | 3  | 3 | 3 | 2 | 2 |    |   |   |     |   |   |
| C04    |   |   |   |   |    |   |   | 1 | 3 | 3  | 3 | 3 | 3   | 3 | 3 |
| C04    | 3 | 3 | 3 | 2 | 3  | 3 | 3 | 2 |   |    |   |   |     |   |   |
| 00.    |   |   |   |   |    |   | 5 | 2 | 3 | 3  | 3 | 3 | 3   | 3 | 2 |
| C05    | 3 | 3 | 3 | 2 | 3  | 2 | 2 |   |   |    |   |   |     | 5 | 5 |
|        |   |   |   | - | 5  | 3 | 3 | 2 | 3 | 3  | 3 | 3 | 3   | 2 |   |
| CO6    | 3 | 3 | 3 | 2 | 2  | - |   |   |   |    |   | Ũ | 3   | 3 | 3 |
|        |   | - | 5 | 2 | 3  | 3 | 3 | 2 | 3 | 3  | 3 | 2 | -   |   |   |
|        |   |   |   |   |    |   |   |   | 5 | -  | 5 | 3 | 3   | 3 | 3 |
|        |   |   |   |   |    |   |   |   |   |    |   |   |     |   |   |

### TEXT BOOKS:

- 1. V. Vijayendran (2005). Introduction to Integrated Electronics, S. Viswanathan (Printers and
- 2. R.P.Jain (1996). Digital Electronics by Practice Using Integrated Circuits, Tata McGraw
- 3. J. Millman and C. Halkias (2001). Integrated Electronics, Tata McGraw Hill, New Delhi 4. Malvino Leach (1992). Digital Principles and Application (4th Edition), Tata McGraw Hill.

### **REFERENCE BOOKS:**

- 1. D. Roy Choudhury and Shail Jain (2003). Linear Integrated Circuits, New Age Internation
- 2. I.J. Nagrath (1999). Electronics Analog and Digital, Prentice Hall of India, New Delhi.

#### WEB LINKS:

Digital Electronics videos created by our alumni https://youtu.be/JLz7qASICYU

https://youtu.be/u6m4lI-qZ58

https://youtu.be/C0HsQykDdKg

Other sources https://youtu.be/-paFaxtTCkI https://youtu.be/s1DSZEaCX g

### **ELECTIVE II b. GEOPHYSICS**

| Course Code :        |                  |      |
|----------------------|------------------|------|
| L: T: P: S ; 5:0:0:0 | Credits          | 4    |
| Exam Hours : 03      | <b>CIA Marks</b> | : 40 |
|                      | ESE Marks        | : 60 |

### Learning Objectives:

To make the students understand the basic principles of geophysics, geomagnetism and concepts of earthquakes.

# Course delivery plan III-B.SC PHYSICS #V[SEMESTER (2020-21) Digital Electronics

| Lecture<br># | Module # | Topics   | Instructio<br>nal hours | Date of<br>completio | Facul<br>ty | Rema <b>r</b> k<br>s | Hod sign |
|--------------|----------|--|-------------------------|----------------------|-------------|----------------------|----------|
|              |          | Review of various number system                                | 1                       | 20/14                | sign        |                      |          |
| 2            |          | Binary to decimal and decimal to binary conversion             | 1                       | 20/1/21              | VS          |                      |          |
| 3            | 1        | Hexa decimal to<br>binary,octal and<br>decimal conversion      | 1.                      | 21/1/21              | Ħ           | V 30                 | yest     |
| 4            |          | Octal to binary,<br>decimal and<br>hexadecimal<br>conversion   | 2                       | 21/12-1              | X           |                      | 1        |
| 5            |          | Binary addition and subraction                                 | 1                       | 22/121               | 2           | S                    |          |
| 6            |          | Binary multiplication<br>and division                          | 1                       | 22/1/21              |             | -                    |          |
| 7            |          | 1's complement   | 1                       | 23/1/21              |             |                      |          |
| 8            |          | 2's complement   | 2                       | 23/1/21              |             |                      |          |
| 9            |          | Binary codes   | 1                       | 25/1/21              |             |                      |          |
| 10           |          | Bcd system   | 1                       | 25/1/21              |             |                      |          |
| 11           |          | combinational logic<br>design boolean<br>algebra               | <del>, in</del> e       | 14/12/20             |             |                      |          |
| 12           |          | De morgan's theorem  | 1                       | 21/12/20             | >           |                      |          |
| 13           |          | Basic logic gates-<br>nand and nor as<br>universal gates       | 2                       | 4/11/21              |             |                      |          |
| 14           | 2        | Sop, pos- karnaugh<br>map representation<br>and simplification | 1                       | 18/1121              | pv          |                      |          |
| 15           |          | Pair, quad, octet<br>(limited to four<br>variables).           |                         | 22 3 21              |             | DH                   |          |
| 16           |          | Problem solving using karnaugh map                             | 2                       | 1312/3               | 121         | B                    |          |
| 17           |          | Arithmetic circuits - half and full adders,                    | 1                       | 29 200               | X           |                      |          |
| 18           |          | Half and full subtractors),                                    | 1                       | 514/2                |             |                      |          |
| 19.          |          | Demultiplexers<br>/decoders,<br>multiplexers, encoders         | 1                       | 12/4/21              |             |                      |          |

|                        |                | Code convertors (h. ) |   |                     |                   |  |  |
|------------------------|----------------|-----------------------|---|---------------------|-------------------|--|--|
|                        |                | to binary, binary to  | 1   |                     | 1                 | - 1 - 1 - 1  | -  |
|                        |                | bcd converters)       |   | 1. oly              | 41                |  |  |
|                        |                | era conventers).      |   | 1,20 11             |                   |  |  |
| 20                     |                | Latch nand latch      |   |                     |                   |  |  |
| C. N.                  |                |                       | 2   |                     |                   | an a bhair an an an Annaich Garlan Cail ann an Annaich Sanai |  |
| 21                     |                | Sr flip flop          | and all residence and the second s | 122                 |                   |  |  |
|                        |                | or mp nop             | 2   | 1 1                 |                   |  | **************************************   |
| .22                    |                | Clocked or fling      |   | 222                 |                   |  |  |
|                        |                | creeked st mptiop     | 2   | 1.1                 | 1.10              |  |  |
| 23                     |                | D flin flon           |   | 322                 | 143               | 1.1  |  |
|                        | 3              |                       | 1   | . 1 1               |                   | 0  | IP.  |
| 24                     |                | Jk flipflop           | 1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2   | 4221                |                   | $\left  \left( \right) \right _{a} \sim a^{b}$               | Jertha   |
|                        | and the second |                       | - 2: · ·  | 1.1.                |                   | do (   | 1 .  |
| 23                     |                | Race around condition | Robert State  | 522                 | N.                |  |  |
|                        |                | master slave flinflon | 2   |                     |                   |  |  |
| 20                     |                | T flipflon            |   | 41212               |                   |  |  |
| 27                     |                |                       |   | 10/0/51             |                   |  |  |
|                        |                |                       | St. Stately   | 10/2/2              |                   | in the second  |  |
| 28                     |                |                       |   |                     |                   |  |  |
|                        |                |                       |   |                     | 6                 |  |  |
| 29                     |                |                       |   |                     |                   |  |  |
|                        |                |                       |   |                     |                   |  | a the Barris to and  |
| 30                     |                |                       |   |                     |                   |  |  |
|                        |                | Registers- shift      |   |                     | 24.<br>A          | P10  | a tanàna<br>N  |
| 31                     |                | register-right shift  |   | 312/20              |                   |  |  |
| JI                     |                | Left shift magint     |   | - 1. Jac            |                   | uni.<br>Generation de la composition                         | den and a  |
| 32                     |                | Den sinn register     | 1   | 5/12/22             | 0.2               |  |  |
|                        |                | Ring counter and      | 2   | 112/20              | 50                |  |  |
| 33                     |                | johnson's counter     | <b>4</b><br>13  | 01/12/20            |                   | ,12  |  |
|                        |                | Asynchrous counte rs  | 1   | 2011 <u>1010268</u> |                   | Jur-   |  |
| 34                     |                |                       |   | 2120                |                   | Ũ  |  |
|                        | <b>4</b>       | Modulus 4,8 and 16    | 2   |                     |                   |  |  |
| <u></u>                |                | counters              |   | 71/21               |                   |  |  |
| 36                     |                | Up/down counter       | 1   | 911101              |                   |  |  |
|                        |                | Decade counter        | 1   | <u> </u>            |                   |  |  |
| 37                     |                |                       |   | 27/1/21             |                   |  |  |
|                        |                | Synchrounous          | 2   |                     | <u>1990 - 200</u> |  | R. C. Martine and C. |
| 38                     |                | counters              |   | 4221                |                   |  |  |
| 20                     |                | Design of synchrous   | 1   |                     |                   |  |  |
|                        |                | counters              |   | 6221                |                   | -1·1   |  |
| 40                     |                |                       |   |                     |                   | iel  |  |
|                        |                | Introduction to ic    | 2   |                     | -D!               | V -<br>Margan Maria  | 10   |
|                        |                | technology basic      |   | 13 2/21             | õ.                |  |  |
| 41                     |                | fabrication steps     |   |                     | SU,               |  |  |
|                        |                | Epitaxial growth,     | 1   | 1711                | a sitta na la     |  |  |
| 42                     |                | oxidation             |   | 1+1/2/2/            |                   |  |  |
| 12                     |                | Photolithography,     | 2   | 201.1               |                   |  |  |
| Constant of the second |                | Diffusion             |   | 12/21               |                   |  |  |
| 44                     |                | implantation film     | 2   | 27/2/21             |                   |  |  |
|                        |                |                       |   | 10101               |                   |  |  |

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| 5        | deposition and metallisation   |   |        |   |       |  |
|----------|--|---|--------|---|-------|--|
|          | Process integration for<br>integrated circuits,<br>diodes  | 2   | 1321   |   |       |  |
| 45       | Transistors  | 1   | 413/21 | Ð | , het |  |
| 47       | Integrated resistors   | Hanna ann an Airtean an Airtean Airtean<br>Airtean Airtean Ai | 6 3 21 |   |       |  |
| 48       | , , , , , , , , , , , , , , , , , , ,  |   | 8 321  |   |       |  |
| 49<br>50 | Local Party of Control |   |        |   |       |  |

Books for Study

1. Introduction to Integrated Electronics by V.Vijayendran, S. Viswanathan (Printers and Publishers) Pvt. Ltd., Chennai (2005).

2. Digital Electronics by Practice Using Integrated Circuits - R.P. Jain - Tata McGraw Hill(1996).

3. Integrated Electronics by J.Millman and C.Halkias, Tata McGraw Hill, New Delhi (2001) 4. Digital principles and Application by Malvino Leach, Tata McGraw Hill, 4th Edition (1992).

Books for Reference

1. Linear Integrated Circuits by D. Roy Choudhury and Shail Jain - New Age Internation(P) Ltd.(2003) 2. Electronics - Analog and Digital by I.J. Nagrath - Prentice Hall of India, New Delhi(1999).

D. Lel'

Course instructor

dept. Iqac coordinator

(Autonomous)

(Autonomous) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam

Title of the Paper - DIGITAL ELECTRONICS

| AI  | PRIL 2018 U/1116/09-15/09622  |
|-----|---|
| Tin | Elective Paper II — DIGITAL ELECTRONICS<br>ne : Three hours Maximum : 100 marks<br>SECTION A — (10 × 2 = 20 marks)<br>Answer con (10) |
| 1.  | Convert 18 to it's actal  |
| 2.  | Write the least significant and most significant bit<br>for the binary number 1001.   |
| 3.  | Subtract 1011 - 1010 by 2's compliment method.  |
| 4.  | Prove that $A + \overline{AB} = A + B$ .  |
| 5.  | Draw block diagram of a D-flipflop.   |
| 6.  | Draw the block diagram representing half adder<br>and give logical expression for sum and carry.                                      |
| 7.  | Express $Y = AB + \overline{C} \overline{D}$ using logic gates.   |

(Autonomous)

### **College with Potential for Excellence, Linguistic Minority Institution** Affiliated to University of Madras Arumbakkam

- 8. What is race-around condition?
- 9. Distinguish between synchronous and asynchronous counter.
   20. Write a note on ripple counter.

   10. Mode-S counter is also known as a divide by Security Work.
   SECTION C (3 × 15 = 45 marks)
- 8 counter, Why?
- 11. List three merits of integrated circuits. 21. (a) Convert : (i) 48.1
- 12. What is meant by monolithic?
  - at is meant by monolithic? SECTION  $B (5 \times 7 = 35 \text{ marks})$

- 16. Explain the working of a NAND latch with truth
- 17. Construct a D-flip-flop and explain its working.
- 18. Describe the decade counter using logic diagram.

U/1116/09-15/09622 9

Write abort notes on epitaxial growth and photolithography.

Answer any THREE questions.

- 48.125 to binary
   (i) (11101.01)s to hex
- (iii) (125)s to docimal
- (iv) 767s to hex

- Answer any FIVE questions.
   (iv) 767s to hax

   13. (a) 110112 + 101102
   (b) 10112 + 101102

   (b) 10112 + 101102
   (c) Express 15 and 468 in BCD.

   (c) 101102 1112
   (c) Express 15 and 468 in BCD.

   (d) Convert 6 DA to it's equivalent decimal.
   (b) 801e using a K-map

   (c) Solve using a K-map
   (c) 801e using a K-map

   (c) Convert 6 DA to it's equivalent decimal.
   (c) 801e using a K-map
  - $Y = f(A,B,C,D) = \mathbb{E} \left( 0,1,2,4,5,10,11,14,15 \right).$
- 23. Explain MAND as a universal logic gate.
   23. Explain master slave J-K flip-flop and discuss its.
   working using logic discuss its.
  - 24. Discuss the working of a shift left and shift right shift registers.
  - 25. Explain how a diode, a transistor, a resistor and a capacitor can be constructed in a monolithic integrated circuit.

3 U/1116/09-15/09622



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| Due 24 Feb 2021, 18:00<br><b>CIAI Digital Electronics</b><br>50 points<br><b>Attachments</b><br><b>*</b> (mater of the state of the | Instructions  | Student work |  |
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| CIAIDigital Electronics<br>50 points<br>Attachments  | Due 24 Feb 2021, 18:0   | 00           |  |
| 50 points<br>Attachments   | CIA I Digital Ele   | ectronics    |  |
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← R-S FLIP FLOP... / 77 .

### **R-S FLIP FLOPS???**

## **R-S FLIP FLOP?**

- · RS flip flops find uses in many applications in logic or digital electronic circuitry.
- They provide a simple switching function whereby a pulse on one input line of the flip flop sets the circuit in one state.
- · Further pulses on this line have no effect until the R-S flip flop is reset.
- This is accomplished by a pulse on the other input line.
- In this way the R S flip flop is toggled between two states by pulses on different lines.



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## ← Flip flop.pptx

What is Flip

A flip flop is an electronic circuit with two stable states(High/Low) that can be used to store

🌶 binary data.

A combination of number of flip flops will produce some amount of memory.

The stored data can be changed by applying varying inputs.

### Do You Know??

0 9 9

20

Computers and calculators use Flip-flop for their memory??



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### Introduction

Subtraction of a number from another can be accomplished by **adding the complement** of the subtrahend to the minuend.



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## **R-S FLIP FLOPS**



| Sno | S | R | Q | Q' | State          |
|-----|---|---|---|----|----------------|
| 1   | 1 | 0 | 1 | 0  | Q is set to 1  |
| 2   | 1 | 1 | 1 | 0  | No change      |
| 3   | 0 | 1 | 0 | 1  | Q' is set to 1 |
| 4   | 1 | 1 | 0 | 1  | No change      |
| 5   | 0 | 0 | 1 | 1  | Invalid        |

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## CLOCKED R-S FLIP FLOP



Digetal Flectronics CIA-I (50 marks) Part-A (5×2=10)  $(14)_{10} = (?)_{2}$ り 2)  $(666)_8 = (?)_{10}$ 3) (AB79)16 = (?)10 4) (10101)g = (?)g 5) i's complement og (17)10 = (?).  $(5 \times 2) = 10$ Part-B 6) Explain the function of NAND as an universal gate 7) Subtract 21 from 28 woing a's complement and verify your answer with direct method.  $(15 \times 2 = 30)$ Part - C 8) What do you mean by Race around condition and how it can be solved in JK ff. 9) Explain in detail Right shift and Left Shift registers with neat diagram and Touth table.

| unit<br>1<br>2<br>3<br>4<br>5 | EREM<br>PK<br>PK<br>VS<br>VS<br>SKN | HP<br>Ve<br>VS<br>SD<br>VS<br>VS | S<br>SSP<br>VR<br>VR<br>VR<br>SKN<br>SKN | BE<br>D.U<br>SD<br>Pk<br>SD<br>QD | CT<br>AE<br>DS<br>DS<br>DS<br>PK | A H BY CO B A A | I DE<br>DE<br>DE<br>DE<br>DE<br>DE<br>DE | DU<br>SKN<br>PK<br>SD | IA<br>DU<br>SEN<br>SEN<br>SKN<br>SKN<br>DU |  |
|-------------------------------|-------------------------------------|----------------------------------|--|-----------------------------------|----------------------------------|-----------------|--|-----------------------|--|--|
|                               |                                     |                                  |  |                                   |                                  |                 |  |                       |  |  |



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## **Approved Programme Outcome**

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## **Programme Specific Outcome**

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### PROGRAM OUTCOMES FOR UNDER GRADUATE

| mit | To undertake/ engage in employment oriented activities, development activities and allied activities particularly in response to the needs of the society. |
|-----|--|
| PO2 | To understand the needs and to acquire the required competencies to support local, regional and national development.                                      |
| P03 | To develop conceptual understanding of the subject, problem solving and application of skills in practical orientation of the subjects.                    |
| P04 | To develop critical and analytical thinking.   |
| P05 | To instill entrepreneurial spirits among the students along with ethics and business orientation.  |
| P06 | To kindle curiosity to review upon the diverse environments for enhanced and innovative and best practices.  |
| P07 | To engage in lifelong learning and continuing learning and enduring proficient progress  |

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### DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS) College with Potential for Excellence Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai 600 106

### PROGRAM OUTCOMES FOR POST GRADUATE

| P01 | To attain suitable scientific knowledge and technical skills to realize, calibrate and develop innovative processes / skills for creation of inventive products which are beneficial to society.  |
|-----|---|
| PO2 | To implement discipline, professionalism, team spirit, communication<br>skills, social and ethical commitment in the post graduates in order to<br>embellish leadership roles expediting perfection in different sector with a<br>categorical professional distinctiveness, business savvy, international<br>recognition and imperishable expansion |
| PO3 | To be habituated with the emerging expanses of erudition and their<br>applications in several domains of biological sciences and to enlighten the<br>students of its relevance in forthcoming studies   |
| PO4 | To enhance the insight of research-oriented knowledge in conjunction<br>with literature survey, design of experimental methodology, analysis and<br>interpretation of results and draw valid conclusions.   |
| P05 | To provoke entrepreneurship among the students along with strong ethics<br>and communication skills   |

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| P01         | To attain suitable scientific knowledge and technical skills to realize, calibrate and develop innovative processes / skills for creation of inventive products which are beneficial to society.  |
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| P03         | To be habituated with the emerging expanses of erudition and their<br>applications in several domains of biological sciences and to enlighten the<br>students of its relevance in forthcoming studies   |
| PO <b>4</b> | To enhance the insight of research-oriented knowledge in conjunction<br>with literature survey, design of experimental methodology, analysis and<br>interpretation of results and draw valid conclusions.   |
| P05         | To provoke entrepreneurship among the students along with strong entres<br>and communication skills   |

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### DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai 600 106

### DEPARTMENT OF BUSINESS ADMINISTRATION

### PROGRAMME SECIFIC OUTCOMES

**PSO 1:** Students will be able to apply the knowledge of management concepts in business environment and describe the recent trends.

**PSO2:** Students will build proficiency in their area of specialization Marketing or Human Resource Management.

**PSO3:** Students undergo co-curricular activities to demonstrate practical knowledge in their domain area.

**PSO4:** Students acquire practical skills to identify & solve a problem/area of improvement.

**PSO5:** Students gain knowledge & skills to start their own enterprises, effectively contribute to the growth of the organization and/or pursue higher studies in management.

**PSO6:** Students will be able to identify the technology trends and its impact on business.



### DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS) College with Potential for Excellence, Linguistic Minority Institution Affiliated to University of Madras Arumbakkam, Chennai 600 106

### PG & RESEARCH DEPARTMENT OF COMMERCE

### **PROGRAM SPECIFIC OUTCOMES - UG**

| PSO-1 | Equip the Graduates to meet the industry expectations in the field of Accounting,        |
|-------|--|
|       | Auditing, Legal Compliance, Marketing, Taxation, Banking and Financial Services          |
| PSO-2 | Students are being trained to adapt to Entrepreneurship and Engage in Entrepreneurial    |
|       | Ventures.  |
| PSO-3 | Graduates are skillfully trained in association with professional training institutions. |
| PSO-4 | Students are inspired to pursue professional courses- CA, CMA, ACS, Law and              |
|       | Management Courses.  |

### **PROGRAM SPECIFIC OUTCOMES - PG**

| PSO-1 | To enable the students to undertake teaching as a career after<br>completion of the course   |
|-------|--|
| PSO-2 | To cater to the industry expectations in the field of Accounting,<br>Auditing, Legal Compliance, Marketing, Banking and financial<br>Services, Taxation, Logistics & Supply Chain Management,<br>Services Marketing, Security Analysis and Portfolio Management<br>at Managerial Level |
| PSO-3 | To inculcate Research Skills and pursue Ph.D in commerce and/<br>or to engage in the field of Research Analyst, Investment<br>Manager and Portfolio Analyst.   |


## **PG & RESEARCH DEPARTMENT OF ECONOMICS**

## Programme Specific Outcomes - UG

On successful completion of the programme the students will be able

PSO1 - To comprehend and critically analyse economic phenomena that happen at the National and Global level.

PSO2 - To apply the fundamental principles of economics for decision making at the professional and personal level.

PSO3 - To evaluate the economic eco system.

- PSO4 To compare theories of various economic thinkers, evaluate their relevance to present world situation and recommend modifications.
- PSO5 To weigh the strength and limitations of economic policies and formulate policies through data analysis.
- PSO6 To be able to pursue research in economics or in related disciplines and clear competitive examinations choosing economics as the main subject.
- PSO7 To obtain employment in financial sector, data analytics or turn into entrepreneurs.

#### **Programme Specific Outcomes - PG**

On successful completion of the programme the students will be able

- PSO1 To identify, understand and describe the various economic issues internally and internationally.
- PSO2 To explain and apply the underlying principles for economic decisions and policies at the micro and macro level.
- PSO3 To synthesize the functioning of the economic ecosystem.
- PSO4 To compare theories of various economic schools of thought and apprise their application to real world phenomenon.
- PSO5 To understand and analyze the potential and limits of various economic policies.

PSO6- To pursue a master's programme in Economics or a master's in an interdisciplinary subject like management or a professional programmee like CA,ACS.

PSO7- To obtain employment in the banking, financial services, insurance and HRM sectors.



#### PG DEPARTMENT OF MATHEMATICS

#### PROGRAM SPECIFIC OUTCOMES (PSO's)

At the time of graduation, our post graduates would be able to:

| PSO1 | Create, Evaluate, analyze, interpret and effectively apply the basic laws, principles, phenomena, processes and mechanisms involved in the domain of Chemistry  |
|------|---|
| PSO2 | Apply the knowledge of chemistry in the domain of advanced research, education and perspective entrepreneurship   |
| PSO3 | Solve the complex problems in the field of chemical data analysis, scientific interpretation reaction mechanisms with an understanding on tools to be employed and analytical skills to be applied with proper insight on societal, environmental, safety, legal and cultural impacts of the solution |
| PSO4 | Apply the knowledge of chemistry to appreciate, develop and test the theoretical aspects for applications in energy, environment, materials, medicines, and technology  |
| PSO5 | Use standard laboratory equipments, modern instrumentation and classical techniques to carry out experiments and develop skills to interpret and explain the validity of experimental data in terms of accuracy and underlying theory   |



## DEPARTMENT OF MICROBIOLOGY

## PROGRAM SPECIFIC OUTCOMES

| PSO1 | To apply critical and contextual knowledge of Microbiology in inventive, energetic and |
|------|--|
|      | inspiring milieu for design and development of new technology                          |
|      |  |
| PSO2 | To reclaim, assess and practice microbiological data concerning current issues in the  |
|      | biosphere and pertinent to their day-to-day lives                                      |
|      |  |
|      | To comprehend the concepts of microbial infections in animals & plants and to          |
| PSO3 | implement the acquired knowledge for prevention and control of microbial diseases      |
|      |  |
|      | To capture knowledge in designing a route for the production of foods, therapeutic     |
| PSO4 | agents metabolites proteins and other beneficial products through micro-organisms      |
|      | agents, netuoones, protents and other beneficial products intologin intero organisms   |
|      | To generate brilliant human resource entailing with up-to-date requirements of         |
| PSO5 | his la gion la gion age  |
| 1305 | biological sciences  |
|      |  |



# **PROGRAMME OUTCOME**

|     | To undertake/ engage in employment oriented activities, development activities and allied |
|-----|---|
| PO1 | activities particularly in response to the needs of the society.                          |
| PO2 | To understand the needs and to acquire the required competencies to support local,        |
|     | regional and national development.  |
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| PO4 | To develop critical and analytical thinking.  |
|     | To instill entrepreneurial spirits among the students along with ethics and business      |
| PO5 | orientation.  |
| PO6 | To kindle curiosity to review upon the diverse environments for enhanced and              |
|     | nnovative and best practices.   |
| PO7 | To engage in lifelong learning and continuing learning and enduring proficient progress   |