



TAMIL NADU OPEN UNIVERSITY

Chennai – 15

SPOT ASSIGNMENT - 1

Programme Code No : 152
Programme Name : B.Com – Bank Management – First Year
Course Code & Name : BBM 11 – Principles of Accounting
Batch : AY 2018-19
No.of Assignment : One Assignment for Each 2 Credits
Maximum Marks : 100
Weightage : 25%

Part – A (4 x 10 = 40 Marks)

Answer the following in 200 words each. Each question carries 10 marks

- 1. What is the difference between 'current liability' and 'long term liability'?
2. What are causes of depreciation?
3. Write a short note on 'loss of profits' in insurance.
4. What is single entry? What are its salient features?

Part – B (2 x 30 = 60 Marks)

Answer any two of the questions given below in 1000 words each.

5. The following particulars are extracted from the books of Ragavi
Rs.
Jan. 1 Provision for bad and doubtful debts 12,000
Provision for discount on debtors 5,600
Dec. 31 Discounts allowed during the year 9,300
Bad debts written off during the year 4,700
Bad debts recovered during the year 250
Debtors 1,00,600

Write off further Rs. 2,400 (definitely bad) : Provision for discount allowed @ 2% and for doubtful debts @ 10% are to be maintained.

Show how the relevant items would appear in ledger, P & L a/c and balance sheet as on 31st Dec. 2006.

Additional text at the bottom of the page.

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6. A machine purchased on 1st July 2003 at a cost of Rs. 14,000 and Rs. 1,000 was spent on its installation. The depreciation is written off at 10% on the original cost every year. The books are closed on 31st December each year. The machine was sold for Rs. 9,500 on 31st March 2006. Show the machinery account for all the years.

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 Pn US P ò • i UP' Eh Æ Á s k®. 31.3.2006 AC v® 1. 9,500 & S Á P' É mh x
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7. From the following details, prepare departmental trading accounts.

	Department A	Department B
	Rs.	Rs.
Opening stock	9,000	8,400
Total purchases	27,000	21,600
Total sales	42,000	36,000
Closing stock	10,800	4,800
Credit purchases	17,000	10,600
Credit sales	5,000	6,000

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Ph Á ö É ö	5,000	6,000



TAMIL NADU OPEN UNIVERSITY

Chennai – 15

SPOT ASSIGNMENT - 2

Programme Code No : 152
Programme Name : B.Com – Bank Management – First Year
Course Code & Name : BBM 11 – Principles of Accounting
Batch : AY 2018-19
No.of Assignment : One Assignment for Each 2 Credits
Maximum Marks : 100
Weightage : 25%

Part – A (4 x 10 = 40 Marks)

Answer the following in 200 words each. Each question carries 10 marks

1. What is income and expenditure account? Explain the steps required in its preparation.

Income and expenditure account is a summary of all the income and expenditure of a business for a particular period. The steps required in its preparation are: 1. Ascertainment of income and expenditure. 2. Classification of income and expenditure. 3. Recording of income and expenditure in the account.

2. Distinguish between branch account and departmental accounts.

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3. A machine purchased on 1st July 2003 at a cost of Rs. 14,000 and Rs. 1,000 was spent on its installation. The depreciation is written off at 10% on the original cost every year. The books are closed on 31st December each year. The machine was sold for Rs. 9,500 on 31st March 2006. Show the machinery account for all the years.

Machinery Account
1.7.2003 Rs. 14,000
1,000
A/c
Pn USPO
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4. From the following details, prepare departmental trading accounts.

Table with 3 columns: Item, Department A (Rs.), Department B (Rs.). Rows include Opening stock, Total purchases, Total sales, Closing stock, Credit purchases, and Credit sales.

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	A	B
	1 .	1 .
öuöhP \μQ'	9,000	8,400
ö©özöPÖÄ	27,000	21,600
ö©özÄ ÖÉ	42,000	36,000
C Öv \μQ'	10,800	4,800
PhBÖPÖÄ	17,000	10,600
PhBÄ ÖÉ	5,000	6,000

Part – B (2 x 30 = 60 Marks)

Answer any two of the questions given below in 1000 words each.

5. A fire occurred in the business premises of Raghavan on 19.7.88. From the following particulars ascertain the loss of stock and prepare a claim for insurance.

	Rs.
Stock on 1.1.87	36,720
Stock on 31.12.87	32,400
Sales for 1987	2,16,000
Purchases for 1987	1,46,400
Purchases from 1.1.88 to 19.7.88	1,76,400
Sales from 1.1.88 to 19.7.88	1,80,000

The stocks were always valued at 90% of cost. The stock saved from fire was worth Rs. 21,600. The amount of the policy was Rs. 75,600. There was an average clause in the policy.

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öuöhP \μQ' (1.1.87)	36,720
C Öv \μQ' (31.12.87)	32,400
18Ä ÖÉ	2,16,000
18ÄÖPÖÄ	1,46,400
1.1.88 uÄ 19.88Äøμ öPÖÄ	1,76,400
1.1.88 uÄ 19.88Äøμ Ä ÖÉ	1,80,000

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6. What is income and expenditure account? Explain the steps required in its preparation.

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7. X Co. Ltd. purchased a lease of Rs. 50,000 on 1.1.2000 to be replaced at the end of five years. For this purpose, one insurance policy is taken out for which the annual premium is Rs. 9,400. At the end of the period the lease is renewed for Rs. 45,000. Show the various ledger accounts in the books of the company.

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TAMIL NADU OPEN UNIVERSITY

Chennai – 15

SPOT ASSIGNMENT - 3

Programme Code No	: 152
Programme Name	: B.Com – Bank Management – First Year
Course Code & Name	: BBM 11 – Principles of Accounting
Batch	: AY 2018-19
No.of Assignment	: One Assignment for Each 2 Credits
Maximum Marks	: 100
Weightage	: 25%

Part – A (4 x 10 = 40 Marks)

Answer the following in 200 words each. Each question carries 10 marks

1. What is a trial balance? How is it prepared?
இருப்புச் சோதனை என்றால் என்ன? அது எவ்வாறு தயாரிக்கப்படுகிறது?
2. Distinguish between capital and revenue expenditure.
மூலதனச் செலவினங்கள் மற்றும் வருவாயின செலவினங்களை வேறுபடுத்துக.
3. A company purchased a plant for Rs. 50,000. The useful life of the plant is 10 years and the residual value is Rs. 10,000. Find out the rate of depreciation under the straight line method.
நிறுவனம் ரூ.50,000-ிற்கு எந்திரம் ஒன்று கொள்முதல் செய்தது. ஆந்த எந்திரத்தின் ஆயுட்காலம் 10 ஆண்டுகள் ஆகும். அதனின் எறிமதிப்பு ரூ 10,000 ஆகும். நேர்கோட்டு முறை தேய்மான முறையின்படி தேய்மானத் தொகை மற்றும் விகிதம் கணக்கிடு.
4. Explain various accounting concepts briefly.
பல்வேறு வகையான கணக்கியல் கோட்பாடுகளைச் சுருக்கமாக விளக்குக.

Part – B (2 x 30 = 60 Marks)

Answer any two of the questions given below in 1000 words each.

5. What is joint venture? What are its futures and advantages?
கூட்டு தொழில் முயற்சி என்றால் என்ன? அதன் பண்புகளும் நன்மைகளும் யாவை?
6. "Explain various accounting concepts briefly.
பல்வேறு வகையான கணக்கியல் கோட்பாடுகளை சுருக்கமாக விளக்குக.
7. Explain the various methods of providing depreciation.
தேய்மான ஒதுக்கீட்டை கணக்கிட உதவும் பல்வேறு முறைகளை விளக்குக.



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SPOT ASSIGNMENT - 4

Programme Code No	: 152
Programme Name	: B.Com – Bank Management – First Year
Course Code & Name	: BBM 11 – Principles of Accounting
Batch	: AY 2018-19
No.of Assignment	: One Assignment for Each 2 Credits
Maximum Marks	: 100
Weightage	: 25%

Part – A (4 x 10 = 40 Marks)

Answer the following in 200 words each. Each question carries 10 marks

1. Distinguish sale from consignment.
விற்பனையை அனுப்புக்கையிலிருந்து வேறுபடுத்துக.
2. What are the losses in consignment.
அனுப்புக்கையில் ஏற்படும் பலவித நட்டங்கள் யாவை?
3. What are the types of errors in accountancy?
கணக்கு இயலில் தோன்றும் பலவித தவறுகள் யாவை?
4. Write shorts notes on :
(a) Causes of depreciation
(b) Advances of double entry system.
சிறு குறிப்பு வரைக.
அ) தேய்மானத்தின் காரணங்கள்
ஆ) இரட்டை பதிவு முறையின் நன்மைகள்.

Part – B (2 x 30 = 60 Marks)

Answer any two of the questions given below in 1000 words each.

5. Distinguish between single entry and double entry systems.
ஒற்றைப் பதிவுமுறைக்கும் இரட்டைப் பதிவு முறைக்கும் இடையே உள்ள வேறுபாடுகள் யாவை?
6. A machine purchased on 1st July 2003 at a cost of Rs. 14,000 and Rs. 1,000 was spent on its installation. The depreciation is written off at 10% on the original cost every year. The books are closed on 31st December each year. The machine was sold for Rs. 9,500 on 31.3.2006. Show machinery account.

இயந்திரம் ஜீலை 1 2003ல் வாங்கியது. ரூ. 14,000 மற்றும் ரூ. 1,000 பொருத்துகை செலவு. அதன்மீதான தேய்மானம் கழித்து எழுதியது 10% உண்மை மதிப்பிலிருந்து ஒவ்வொன்றும். 31 டிசம்பர் கணக்கு முடிக்கப்பட்டது. இயந்திர கணக்கை காண்க.

7. A Lease is purchased on 1st Jan. 1990. for a term of 5 years on payment of Rs. 40,000. It is proposed to depreciate the lease by the annuity method charging 5 percent interest. If annuity of Re. 1 for years at 5% is Re. 0.230975, show the lease account for the full period.

ஏலத்தின் கொள்முதல் ஜனவரி 1, 1990. ஐந்தாண்டுகளுக்கு செலுத்துகை ரூ.40,000. அதன் மீதான தேய்மான ஏல முறை ஆண்டுத் தொகை முறையில் 5% எனில் ரூ.0.230975 எனில் ஏலக்கணக்கை அவ்வாண்டு முழுதும் காண்க.



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SPOT ASSIGNMENT - 1

Programme Code No : 152
Programme Name : B.Com – Bank Management – First Year
Course Code & Name : BBM 12 – Business and Corporate Laws
Batch : AY 2018-19
No.of Assignment : One Assignment for Each 2 Credits
Maximum Marks : 100
Weightage : 25%

Part – A (4 x 10 = 40 Marks)

Answer the following in 200 words each. Each question carries 10 marks

What are the essentials of consideration?

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What is meant by performance of Contract?

J " £ö \ - ÖBÖAGBÚ?

State the features of special contract.

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What are the kinds of shares?

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Part – B (2 x 30 = 60 Marks)

Answer any two of the questions given below in 1000 words each.

Explain the classifications of Contract.

J " £ö PEöKÉ Á Í USP.

Describe the remedies for breach of Contract.

J " £ö ÖÁ ÖÚÉP [É Á Á.

Explain the different kinds of Guarantees.

J " | ÖEÁöPöí Á Í USP.



TAMIL NADU OPEN UNIVERSITY

Chennai – 15

SPOT ASSIGNMENT - 2

Programme Code No	: 152
Programme Name	: B.Com – Bank Management – First Year
Course Code & Name	: BBM 12 – Business and Corporate Laws
Batch	: AY 2018-19
No.of Assignment	: One Assignment for Each 2 Credits
Maximum Marks	: 100
Weightage	: 25%

Part – A (4 x 10 = 40 Marks)

Answer the following in 200 words each. Each question carries 10 marks

1. What is meant by prospectus? Explain its contents.
uPÁ » ÔUø P G3ÔÀGBÚ?A ý ß EÖÍ hÁÍ USP.
2. What is Articles of Association?
ö\` ÆvPÖG3ÔÀGBÚ?
3. Define Consideration. What are the rules relating to consideration?
mறுபயன் என்றால் என்ன? அதன் சட்டமுறை விதிகள் யாவை?
4. How is agency terminated?
முகமை எவ்வழிகளில் ரத்து செய்யப்படுகின்றது?

Part – B (2 x 30 = 60 Marks)

Answer any two of the questions given below in 1000 words each.

5. What are the contents of Memorandum of Association?
A ø ©'' | • øÖhmEÖÍ hÁÍ USP.
6. Distinguish between transfer and transmission of Shares.
E Pøøø ©øøµ | Aøøøø ÷Á ÖEÆ
7. Explain the different kinds of company meetings.
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TAMIL NADU OPEN UNIVERSITY

Chennai – 15

SPOT ASSIGNMENT - 3

Programme Code No	: 152
Programme Name	: B.Com – Bank Management – First Year
Course Code & Name	: BBM 12 – Business and Corporate Laws
Batch	: AY 2018-19
No.of Assignment	: One Assignment for Each 2 Credits
Maximum Marks	: 100
Weightage	: 25%

Part – A (4 x 10 = 40 Marks)

Answer the following in 200 words each. Each question carries 10 marks

1. Define Consideration. What are the rules relating to consideration?
மறுபயன் என்றால் என்ன? அதன் சட்ட முறை விதிகள் யாவை?
2. How is agency terminated?
முகமை எவ்வழிகளில் ரத்து செய்யப்படுகின்றது?
3. State the importance of Articles of Association.
நடைமுறை விதிகளின் முக்கியத்துவத்தை விளக்குக.
4. Explain the various kinds of Share Capital.
பங்கு மூலதனத்தின் வகைகளை விவரி.

Part – B (2 x 30 = 60 Marks)

Answer any two of the questions given below in 1000 words each.

5. What are the remedies for breach of contract?
ஒப்பந்த மீறலுக்கான நிவாரணங்கள் யாவை?
6. What are the rights and duties of an Agent towards the Principal?
மூலதனத்தின் மீது முகவருக்குள்ள உரிமைகள் மற்றும் கடமைகள் யாவை?
7. Explain the various types of company meetings.
பல்வேறு நிறுவன கூட்டங்கள் பற்றி விளக்குக.

TAMIL NADU OPEN UNIVERSITY

Chennai – 15

SPOT ASSIGNMENT - 1

Programme Code No : 152

Programme Name : B.Com – Bank Management – First Year
Course Code & Name : BBM 13 – Financial Services
Batch : AY 2018-19
No.of Assignment : One Assignment for Each 2 Credits
Maximum Marks : 100
Weightage : 25%

Part – A (4 x 10 = 40 Marks)

Answer the following in 200 words each. Each question carries 10 marks

8. Write down the features of a capital market.

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9. State any five features of mutual funds.

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10. What are the features of financial services?

$\{ v \div \setminus \emptyset \text{A}^\circ \beta A^\circ \setminus [P \emptyset \bar{ } \bar{ } \emptyset \emptyset \text{A} ?$

11. What are the functions of SEBI?

$\emptyset \setminus \text{A}^\circ \beta \emptyset \setminus \bar{ } \text{A} \emptyset \text{K} \emptyset \bar{ } \bar{ } \emptyset \emptyset \text{A} ?$

Part – B (2 x 30 = 60 Marks)

Answer any two of the questions given below in 1000 words each.

12. Explain the players of financial services.

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13. Discuss the services rendered by merchant banking.

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14. Analyse the advantages of credit rating.

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TAMIL NADU OPEN UNIVERSITY

Chennai – 15

SPOT ASSIGNMENT - 2

Programme Code No	: 152
Programme Name	: B.Com – Bank Management – First Year
Course Code & Name	: BBM 13 – Financial Services
Batch	: AY 2018-19
No.of Assignment	: One Assignment for Each 2 Credits
Maximum Marks	: 100
Weightage	: 25%

Part – A (4 x 10 = 40 Marks)

Answer the following in 200 words each. Each question carries 10 marks

1. What are the objectives of financial services?
நிதி சேவையின் நோக்கங்கள் யாவை?
2. What are the benefits of underwriting of securities?
பத்திரங்களுக்கு உத்திரவாதம் அளிப்பதால் ஏற்படும் நன்மைகள் யாவை?
3. Mention the characteristics of Lease.
குத்தகையின் முக்கிய இயல்புகள் யாவை?
4. Explain Capital market.
மூலதன சந்தையை விளக்குக.

Part – B (2 x 30 = 60 Marks)

Answer any two of the questions given below in 1000 words each.

15. Discuss the different methods of evaluating venture capital investments.
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16. Explain the different types of factoring with suitable examples.
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17. Describe the objectives and characteristics of financial services.
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SPOT ASSIGNMENT - 3

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Course Code & Name	: BBM 13 – Financial Services
Batch	: AY 2018-19
No.of Assignment	: One Assignment for Each 2 Credits
Maximum Marks	: 100
Weightage	: 25%

Part – A (4 x 10 = 40 Marks)

Answer the following in 200 words each. Each question carries 10 marks

1. Who are the players in the financial services?
நிதிச் சேவையின் பங்கேற்பாளர்கள் யார்?
2. What are the various advantages of underwriting?
பல்வேறு வகையான ஒப்புறுதியின் நன்மைகள் யாவை?
3. What are the limitations of hire-purchase?
வாடகை கொள்முதலில் உள்ள குறைபாடுகள் யாவை?
4. Write a note on rural insurance.
ஊரகக் காப்பீட்டுத் திட்டத்தைப் பற்றி குறிப்பு வரைக.

Part – B (2 x 30 = 60 Marks)

Answer any two of the questions given below in 1000 words each.

5. Discuss in detail the various functions performed by Merchant Bankers in India.
இந்தியாவில் உள்ள வியாபார வங்கியின் பல்வேறு பணிகளை விரிவாக விவாதி.
6. Discuss the various benefits of Mutual Funds in detail.
பரஸ்பர நிதியின் நன்மைகள் பற்றி விவரி.
7. Discuss the powers and functions of IRDA.
இந்திய காப்பீட்டு ஒழுங்குமுறை மற்றும் வளர்ச்சி (ஐசுனூயு)-யின் அதிகாரங்களையும் பணிகளையும் விவரி.