



**BON SECOURS COLLEGE FOR WOMEN-THANJAVUR**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**



**Class : III B.COM**

**Subject : HUMAN RESOURCE MANAGEMENT**

**Subject code : 16MBECM3**

Answer the following question

**2Marks**

**Unit –I**

1. Define Management
2. What are the application of management concepts?
3. Define Human Resource Management
4. List out the functions of human resource manager.
5. Specify the objectives of human resource management.
6. Describe the importance of human resource management.
7. State the qualities of a human resource management.
8. What are the various roles played by a human resource manager?

**Unit –II**

1. Describe human resource planning.
2. What are the features of human resource planning?
3. Describe the scope of human resource planning.
4. List out the objectives of human resource planning.
5. What are the benefits of human resource planning?
6. State the factors that affect human resource planning.
7. What are potential losses?
8. Define the term job.
9. Define job analysis.
10. Give the four-point formula for job analysis.
11. What are the sources of data for job analysis?
12. What are the various aspects of job analysis?
13. What do you mean by job description?
14. What are job specifications?

**Unit –III**

1. Define what the term recruitment means.
2. What are the various sources of recruitment?
3. What is campus recruiting?
4. What are walk-in-interviews?
5. What is E-Recruiting?
6. What do you mean by outsourcing?
7. State the various techniques of recruitment.
8. State the benefits of cyberspace recruiting.
9. What is selection?
10. What are the stages in selection?
11. What are performance tests?
12. What are assessment centers?

13. What is the use of Thematic Apperception Test?
14. What are references?
15. What do you mean by placement?
16. What is induction?

#### **UNIT-1V**

1. Define training.
2. State the different types of training.
3. What are the various methods of training?
4. What is on-the- job training?
5. What is off-the-job training?
6. What is apprenticeship training?
7. What do you mean by transactional analysis?
8. List out the various techniques of training.

#### **UNIT-V**

1. What is performance appraisal?
2. Mention the factors considered in employee appraisal.
3. Mention the methods generally used to appraise performance.
4. Mention the steps involve in appraisal.
5. What is traditional methods of performance appraisal?
6. What is non traditional methods of performance appraisal?
7. What is meant by Pre-requisites of a good appraisal system.

### **5 Marks**

#### **Unit –I**

1. What is human resource management? State its features.
2. Describe the operative functions of human resource management.
3. What are the qualities of a human resource manager?
4. Explain the objectives of human resource management.
5. Describe the roles played by a human resource manager.
6. Explain the relationship of human resource management with personnel management.

#### **Unit –II**

1. What is human resource planning? Describe its need.
2. Write an essay on merits and demerits of human resource planning.
3. Briefly explain the various factors that affect human resource planning.
4. List out the steps involved in human resource planning.
5. How will you control and review action plans?
6. What is analysis? List out the sources of data for job analysis.
7. Describe briefly the procedure for job analysis.
8. List out the merits and demerits of job analysis.
9. Briefly explain the aspects of job analysis.

#### **Unit –III**

1. What is recruitment? List out the various sources of recruitment.
2. What are the advantages and disadvantages of internal sources of recruitment.
3. Write an account of merits and demerits of external sources of recruitment?
4. Explain briefly the various modern external sources of recruitment.
5. Define selection. State the various stages in selection.
6. What is preliminary interview? What is the purpose of conducting it?

7. Briefly explain the various techniques adopted in preliminary interview.
8. Explain briefly the various kinds of tests.
9. What are the common problems involved in induction? How they can be overcome?

#### **Unit –IV**

1. What are the benefits of training?
2. Describe briefly the different types of training.
3. Explain the various forms of on-the-job training.
4. What is vestibule training? What are its advantages and disadvantages?
5. What are the various guidelines that are to be followed while training the employees?
6. How will you evaluate a training programme?

#### **Unit –V**

1. Explain the advantages of performance appraisal.
2. Write on the circumstances that normally lead to employee transfer.
3. Explain the graphic scale rating method of performance appraisal.
4. Explain the objectives of performance appraisal.
5. Explain the Pre-requisites of a Good Appraisal System.
6. Explain defects in performance appraisal.

### **10 Marks**

#### **Unit –I**

1. Define human resource management. Describe its features and nature.
2. Explain briefly the various functions performed by a human resource management.
3. Describe the impact of environment on human resource management.

#### **Unit –II**

1. What do you mean by human resource planning? List out its features merits and limitations.
2. Describe the various steps involved in human resource planning.
3. Enumerate the various statistical methods used for forecasting human resource planning.
4. What do you mean by job analysis? How will you analysis a job?
5. What kind of data is needed for job analysis? What are the techniques used for collecting the data and how they are collected?

#### **Unit –III**

1. What are the various sources of recruitment? Explain them briefly.
2. Explain the various techniques of recruitment.
3. What is meant by selection? Describe briefly the various steps involved in the selection process.
4. Describes the tests that are commonly adopted in the selection process.

#### **Unit-1V**

1. What is training? Why it is conducted? What are its uses and limitations?
2. Describe various methods of training.
3. What are the various techniques of training? Explain them briefly

**Unit-V**

1. Discuss the various methods available for performance appraisal.
2. What is performance appraisal? Explain steps in performance appraisal.
3. Explain traditional and non-traditional methods of performance appraisal.
4. Explain defects in performance appraisal.



**BON SECOURS COLLEGE FOR WOMEN-THANJAVUR**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**



**Class : II B.COM A,B,CA, II B.SC**  
**Subject : ELEMENTS OF INSURANCE**

**2 Marks**

**UNIT-I**

1. Define insurance.
2. Mention few need of insurance.
3. Mention the types of insurance
4. What you mean by life insurance.
5. What is marine insurance?
6. What you mean by risk?

**UNIT-II**

**2Marks**

1. Who is the agent?
2. What is the license?
3. Mention the duration of license.
4. Write about cancellation of lincense.
5. What is revocation?
6. What is code of conduct?
7. Write about unfair practices

**UNIT-III**

**2 Marks**

1. Define agency.
2. Who are called as insurance intermedaiator?
3. What is agent compensation?
4. Abbreviate IRDA
5. Mention few fundamentals of agency.

**UNIT-IV**

1. What is meant by the term Agency?
2. Who is an Agent?
3. What is meant by underwriting
4. What is meant by insurance cover?
5. Write a note about Underwriting
6. What is meant by material information?
7. What is meant by nomination?
8. Who is a nominee?
9. What is meant by assignment?
10. Give the meaning of the term Assignee.
11. What is meant by Settlement?
12. What are the problems arise in the settlement process?
13. What is meant by claims?
14. What do you understand by medical underwriting?
15. What do you understand by financial underwriting?

16. What is the procedure in settling a claim?

#### **UNIT-V**

1. What is meant by life insurance?
2. What is meant by Marine insurance?
3. What is meant by Fire insurance?
4. What is meant by Motor insurance?
5. What is meant by Miscellaneous insurance?
6. What is meant by General Insurance?
7. Write a short note on Contract.
8. What is meant by Insurable interest?
9. What do you understand by the term Actuarial Science?
10. Write any two differences between life insurance and general insurance.
11. What are the kinds of Insurance contract?
12. Give any two importance of fire insurance.
13. Give any two importance of Actuarial science.

#### **5 Marks**

#### **UNIT-I**

1. Explain the purpose of insurance.
2. Explain the needs of insurance.
3. Explain insurance as a social security tools.
4. Give the role of insurance in economic developments.
5. State the types of insurance.

#### **UNIT-II**

1. Give procedure to become an agent.
2. Explain the pre-requisite for obtaining a license.
3. State about the cancellation of license.
4. Explain about termination of an agent's appointment.
5. Explain about unfair practices in insurance.

#### **UNIT-III**

1. Give the fundamentals of agency.
2. Explain the activities towards agents regulations.
3. Explain about insurance intermediary.
4. Explain about IRDA.

#### **UNIT-IV**

1. What are the basic functions of an Agent?
2. What are the proposal from and other forms of grant cover?
3. What are the advantages and disadvantages of underwriting?
4. What is meant by material information?
5. Distinguish between Assignment and Nomination.
6. Give the various procedures regarding the settlement of life insurance policies.
7. What are the various procedures regarding the settlement of Fire insurance policies?
8. What are the general procedures followed in settling the policy claims?

#### **UNIT-V**

1. What are the differences between Life insurance and Marine insurance?
2. Write about the importance of Fire insurance to business.

3. List out the advantages of Marine insurance
4. What are the various kinds of Insurance contract?
5. Write about insurance interest in detail.
6. What is meant by Reinsurance and explain the importance of Reinsurance.
7. What is meant by Medical insurance and give the importance of Medical insurance.
8. List any five medical and life insurance policies.
9. What is meant by Double insurance?
10. List out the importance of Actuarial science.

**10 Marks**

**UNIT-I**

1. Briefly explain the purpose and need of insurance.
2. Describe elaborately about Insurance as a social security tools.
3. Explain insurance as a role of economic development.
4. Explain the types of insurance.

**UNIT-II**

1. Describe in detail about procedure of becoming an agent.
2. Explain the pre-requisite for obtaining license and its duration.
3. Explain the termination of agency.
4. Explain the unfair practices.

**UNIT-III**

1. Explain details fundamentals of agency and its regulations.
2. Explain in details about insurance intermediaries and its compensation.
3. Describe elaborately about IRDA.

**UNIT-IV**

1. Who is an Agent and What are the basic functions of an Agent?
2. What are the various procedures regarding the settlement of Fire insurance policies
3. What are the general procedures followed in settling the policy claims?
4. Distinguish between Assignment and Nomination

**UNIT-V**

1. What are the various procedures involved in settling the policy claims?What are the differences between Life insurance and Marine insurance?
2. Discuss in detail about the Actuarial science with its advantages and disadvantages.
3. Explain in detail about the Fire insurance principles
4. Discuss in detail about Marine insurance.
5. Write in detail about Medical insurance.



**BON SECOURS COLLEGE FOR WOMEN-THANJAVUR  
PG & RESEARCH DEPARTMENT OF COMMERCE**



**Class : III B.COM “A” “B”**

**Subject : PRINCIPLES OF ACCOUNTANCY**

**Subject code :**

Answer the following question

**2Marks**

**Unit –I**

1. What is accountancy?
2. What is accountancy principles?
3. What is journal?
4. Define the term ledge.
5. What are the rules of various accounts?
6. What is trial balance?
7. What is book-keeping?
8. What are the various systems of accounting?
9. Write a journal entry : Cash drawn from bank for personal use 2500.
10. Write a journal entry: Purchases furniture by issuing cheque 10,000

**5 Marks**

1. Explain the various system of accounting.
2. Explain the objectives of accounting.
3. Define the journal. Explain the format of journal.
4. Record the following transactions in the journal:
  1. Furniture purchased for Rs. 10,000 from, Ram on Credit.
  2. Old machinery worth Rs. 13,700 sold to Sarathy on Credit.
  3. Rent payable to Landlord Rs. 5,200
  4. Depreciation on machinery Rs.4,400
  5. Out of Rs.9000,Mahendran could pay Rs.3000 and the balance 6,000 was considered as bad debts
5. Give journal entries to the following transactions:
  - 2003 Jan 1 Ram a customer plays Rs.450
  - „ 2 Goods are sold to Ganguli, Rs.560 on Credit.
  - „ 3 Goods purchased from Dravid, Rs. 850 for Cash
  - „ 4 Cash sales Rs. 150
  - „ 5 Purchased office furniture Rs. 980, payment made by cheque.
  - „ 6 Received from Gangulil Rs. 545. Allowed him discount Rs.15
  - „ 7 Draw cash from bank for office use Rs.600 and Rs.300 for domestic use.
  - „ 8 Goods taken from firm for domestic use Rs.100
6. Journal the following transactions:
  - 2006 Jan 1 Sold goods to Krishnan Rs.1,500
  - „ 2 Paid Swamy on account Rs.1,100.
  - „ 4 Bought goods from Govind Rs.1,000



2006 Jan 7 Received from Martin Rs. 2,000  
 ,, 9 Ram purchased goods from us worth 2,500 for cash.  
 ,, 15 Paid to Rajan his salary Rs.700.

7. Journalize the following: Rs.  
 2005 March 1 Raman started his business with cash 10,000  
 ,, 3 Bought goods for cash 1,500  
 ,, 5 Sold goods to Krishnan 800  
 ,, 7 Purchased goods from Govind 2,000  
 ,, 8 Received from Krishna 500  
 ,, 10 Paid Govind 700

8. Post the following transactions to ledger accounts.  
 2003 May 1 Ram commenced business with cash Rs. 6,000 ; Goods Rs.3,000 and  
 Building Rs. 6,000;  
 ,, 5 Sold goods for cash Rs. 700  
 ,, 7 Sold goods to Mani Rs.640  
 ,, 10 Cash purchase Rs.2,000

9. Journalize the following transaction and post them to ledger. Also balance the accounts:  
 2009 April 1 S commenced business with Rs. 2,00,000 in cash.  
 ,, 3 He buys merchandise of Rs. 1,50,000 on account from D.  
 ,, 5 He buys furniture for Rs. 30,000 on account from N.  
 ,, 8 He pays N Rs. 29,000  
 ,, 10 He pays D Rs. 30,000  
 ,, 15 Cash sales Rs.50,000  
 ,, 18 He sells goods to R on credit Rs.7,000  
 ,, 30 Salary paid in cash Rs.5,000 Rent paid to landlord Rs.4,000

10. Prepare the following prepare a trial balance:

	Rs.
Drawings	23,760
Land	20,000
Opening Stock	62,000
Debtors	90,000
Bank	21,000
Capital	34,000
Car	25,240
Rent	9,000
Creditors	35,000
Purchase	4,00,000
Postage	3,000
Sales	6,10,000
Plant	25,000

### 10 Marks

1. Define the term journal. Explain the format of journal.

2. Transactions of Kailash&Co for the May 2009 are given below. With the help of these transactions prepare his journal, ledger, and Trial balance.

	Rs.
2009 May 1 Kailash started his business with cash	90,000
,, 1 Paid into bank	50,000
,, 2 Purchased good for cash	30,000
,, 3 Purchased furniture by issuing cheque	10,000
,, 6 Sold goods for cash	17,000
,, 8 Sold goods to Suraj	7,000
,, 9 Purchased goods from Anand	12,000
,, 11 Returned goods to Anand	2,000
,, 13 Suraj returned goods	1,000
,, 14 Cash received from Suraj	6,950
,, 16 Cash drawn from bank for personal use	2,500
,, 18 Cash drawn from bank for business purpose	8,000
,, 27 Cash paid to Anand in full settlement of his account	11,960
,, 28 Purchase of stationery	500
,, 31 Paid Rent	2,500
,, 31 Paid Salary	6,000

2. Transactions of Ram Lal for the month of January 2009 are given below. With the help of these transactions prepare his journal, Ledger, Trial balance.

	Rs.
2009 Jan 1 Capital brought in	50,000
,, 1 Paid into bank	20,000
,, 2 Purchased furniture on credit from Madern furniture Mart	3,000
,, 6 Goods sold to Sivan on Credit	3,500
,, 8 Cash paid to Modern Furniture Mart	2,000
,, 8 Goods purchased from Mohan	8,800
,, 15 Wages paid	200
,, 16 Cheque issued to Mohan	7,000
,, 20 Cash received from Sivan	1,500
,, 21 Paid into bank	1,500
,, 23 Cash sales	3,500
,, 25 Cash purchases	1,800
,, 27 Goods taken for personal use	500
,, 28 Cash drawn for personal use	750
,, 29 Paid for Stationery	100
,, 30 Cheque issued for salary	1,000

3. Prepare Trial Balance from the following balances, which are taken from the ledger of Krishnan.

	Rs.		Rs.
Drawings	12,000	Sales	2,56,000
Capital	48,000	Salaries	19,000
Sundry Creditors	86,000	Sundry Debtors	1,00,000
Bills Payable	8,000	Purchase return	2,200
Bills receivable	10,400	Travelling expenses	9,200
Loan from Karthik	20,000	Commission Paid	200
Furniture	9,000	Trade expenses	5,000
Opening stock	94,000	Discount received	8,000

Cash in hand	1,800	Rent	4,000
Cash at bank	25,000	Bank overdraft	12,000
Sales returns	2,000	Purchases	41,600
Tax	7,000		

4. Prepare Trial balance from the following balances, which are taken from the ledger of Lakshman.

	Rs.		Rs.
Capital	20,000	Cash in hand	300
Building	15,000	Cash at bank	4,700
Machinery	10,000	Salaries	14,000
Furniture	1,000	Rent	4,000
Motor car	8,000	Commiaaion(debtor)	1,400
Opening stock	16,000	Taxes & Rates	600
Purchases	74,000	Bad debts	200
Purchase return	1,000	Insurance	400
Sales	1,40,000	Discount received	500
Sales returns	500	General expenses	800
Sundry debtors	15,000	Discount allowed	700
Sundry Creditors	4,800	Bad debts reserve	300

## Unit –II

### 2 Marks

1. What is meant by final accounts?
2. Mention the final accounts consists.
3. What are items involve in the trading accounts?
4. Mention any two importance of profit and loss account.
5. What is meant by profit and loss account?
6. What is meant by trading account?
7. What is meant by balance sheet?
8. What is meant by adjustment account?
9. Mention the reasons for adjustments.
10. Mention any two important of adjustments.

### 5 Marks

1. What are the objects of preparing final accounts?
2. What are the components of final accounts?
3. Explain the classification of assets?
4. Explain the classification of liabilities?
5. Prepare trading account of Mr.Ashok for the year ending 31<sup>st</sup>March 2009 from the following:

	Rs.
Opening Stock	1,00,000
Goods purchased during the year	5,60,000
Freight	40,000
Closing stock	1,20,000
Sales	7,60,000
Carriage outwards	20,000

6. Prepare Trading and Profit & Loss account from the following information:

Particulars	Rs.	Particulars	Rs.
Opening Stock	10,000	Office rent	1,500
Purchase	60,000	Sales returns	2,000
Wages	11,500	Purchase returns	3,000
Closing Stock	13,000	General Expenses	3,000
Sales	1,00,000	Discount to customers	900
Carriage inwards	1,500	Interest received from bank	500
Carriage outwards	1,200		
Rent	1,200		

7. Prepare Trading and Profit&loss account and Balance sheet as on 31.12.2002.

Debit Balances	Rs.	Credit Balances	Rs.
Cash at bank	2,610	Creditors	4,700
Book debts	11,070	Discount	150
Salaries	4,950	Outstanding salary	400
Carriage inwards	1,590	Return outwards	2,520
Bad debts	1,310	Sales	80,410
Office expenses	5,100	Capital	40,000
Purchases	7,350		
Return inwards	1,590		
Furniture	12,300		
Stock	14,360		
Depreciation	4,500		
Wages	60,000		
	<hr/>		<hr/>
	1,28,180		1,28,180
	<hr/>		<hr/>

Adjustments:

1. Closing stock Rs10,000
2. Create 5% on debtors for provision for doubtful debts.

**10 Marks**

1. What is trading account? Explain preparation of trading account.
2. Define profit & loss account. Explain importance and prepare of profit&loss account.
3. Define balance sheet. Explain need and preparation of balance sheet.
4. From the following balances extracted from the accounts of Vel&Co for the year ending 31.03.2009 prepare trading and profit&loss account and also Balance sheet as on the date.

Particulars	Debit Rs.	Credit Rs.
Capital	-	35,000
Building	18,000	-
Machinery	9,250	-
Debtors	7,000	-
General Expenses	800	-
Rent	3,710	-
Drawings	650	-
Electricity charges	190	-
Carriage inwards	850	-

Cash at bank	3,000	-
Returns outward	-	110
Salaries	1,110	-
Discount allowed	200	-
Stock(01.04.2008)	16,500	-
Bills payable	-	5,000
Sales		63,500
Purchases	46,850	-
Wages	2,500	-
Cash in hand	1,800	-
Sundry Creditors	-	10,000
Returns inward	450	
	<u>1,13,610</u>	<u>1,13,610</u>

Closing Stock was Rs. 18,210.

5. From the following Trial balance as on 31.12.2000 prepare trading, Profit and loss account and balance sheet as on that date.

<b>Particulars</b>	<b>Debit Rs.</b>	<b>Credit Rs.</b>
Stock as on 1.1.2000	5,840	-
Cash in hand	192	-
Drawings	2,840	-
Rent	480	-
Machinery	3,800	-
Tax	600	-
Provision for bad debts	-	420
Bad debts	888	-
Capital	-	17,000
Interest	-	320
General expenses	1,760	-
Bank Overdraft	-	960
Purchases	41,448	-
Debtors	16,800	-
Sales	-	47,624
Creditors	-	8,000
Sales returns	840	-
Purchase returns	-	1,164
	<u>75,488</u>	<u>75,488</u>

Adjustments:

1. Depreciation on machinery 10% p.a
2. Rent outstanding Rs.500
3. Tax prepaid Rs.100
4. Provision for bad debts is to be increased to 5% on debtors.
5. Closing stock Rs. 3,500.

6. Trading, Profit & loss and balance sheet account for the year ended 31<sup>st</sup> December 2000 and the balance sheet as on that date after making the following adjustments:

<b>Particulars</b>	<b>Debit Rs.</b>	<b>Credit Rs.</b>
Capital	-	1,29,440
Drawings account	11,550	-
Bills receivable	9,500	-
Plant and machinery	28,800	-
Sundry debtors	62,000	-
Return outwards	-	3,000
Loan account at 6%	-	20,000
Wages	40,970	-
Return inwards	2,780	-
Purchases	2,69,590	-
Sales	-	3,50,430
Commission received	-	5,640
Rent and taxes	5,620	-
Stock 1.1.2003	89,680	-
Salaries	11,000	-
Traveling expenses	1,880	-
Insurance	400	-
Cash in hand	530	-
Cash at bank	18,970	-
Repairs	3,370	-
Interest	5,860	-
Bad debts	3,400	-
Sundry creditors	-	66,190
Furniture	8,800	-
	5,74,700	5,74,700

**UNIT –III**  
**2 Marks**

1. What is meant subsidiary books?
2. Write any two advantages of subsidiary books.
3. Mention various types of cash book.
4. What is meant by bank reconciliation statement?
5. What are the importance of reconciliation?
6. Mention the needs for bank reconciliation statement.
7. Mention the effects of debit and credit in the cash book.

**5 Marks**

1. Define subsidiary. Explain the types of subsidiary book.
2. Explain the kinds of cash book.

3. Prepare a bank reconciliation statement as on 31.12.1993, from the following details.

	Rs.
Balance as per cash book	7,225
Cheque deposited into bank but not collected	675
Cheque issued but not presented for payment	879
Bank charges debited in the pass book	20
Interest credited in the pass book	15

4. On 31.03.2001 the pass book showed credit balance of Rs.10,500. The following details were noticed:

- Cheque amounting to Rs.2,750 were deposited in the bank but cheques of Rs. 750 had not been cleared up to 31<sup>st</sup> March
- Cheques amounting to Rs.3,500 were issued but cheque for Rs. 1,200 had not been presented for payment in the bank up to 31<sup>st</sup> march.
- Bank had given debit of Rs. 35 for sundry charges, and
- Bank had received directly from customers Rs.800 and dividend of Rs.130 up to 31<sup>st</sup> March.

Prepare a bank reconciliation statement as on 31.03.2001.

5. From the following particulars ascertain the bank balance as would appear in the pass book as on 31.12.1974

- The bank overdraft (Credit balance) as per cash book on 31.12.1974 was Rs.6000.
- Interest on overdraft, for six months ending 31.12.1974 amounting to Rs.200 was debited in the pass book.
- Bank charges for the above period also debited in the pass book, which amounted to Rs.50
- Cheques issued but not presented for payment before 31.12.1974 amounted to Rs.1,500
- Cheques paid into the bank but not cleared and credited before 31.12.1974 were Rs.2,500
- Interest on government securities collected by the bank and credited in the pass book amounted to Rs.1,800

6. Prepare a Bank reconciliation Statement as on 31.12.2000 as per pass book.

- Cheques deposited into bank before 31.12.2000 but not yet collected Rs.1,085.
- Cheques issued before 31.12.2000 but not cashed amounted to Rs.1,500
- Dividend Rs.800 collected by bank is not recorded in the cash book.
- Insurance premium Rs.300 paid by the bank has not been recorded in the cashbook
- On 31.12.2000 the cash book showed a bank overdraft of Rs.3,000

### 10 Marks

1. Record the following transactions in Three Columns Cash Book.

	Rs.
2009 Jan 1 Cash in hand	7,500
,, 1 Cash at bank	18,450
,, 3 Cash sales	12,000
,, 5 Paid into bank	9,000
,, 6 Cheque received from Sridhar	1,000
,, 8 Sridhar cheque deposited into bank	1,000
,, 10 Cheque issued to Anuradha	1,250

	Discount allowed	50
2009 Jan 12	Cash purchases	3,250
„ 14	Cash drawn from bank for office expenses	6,750
„ 15	Cheque received from Rahul	1,275
	Discount allowed to him	50
„ 18	Cash sales	9,500
„ 19	Rahul cheque deposited into bank	1,275
„ 19	Cash paid into bank	6,000
„ 21	Stationery purchased for cash	160
„ 23	Commission paid to Sitaram by cheque	700
„ 25	Cheque received from Mohan	1,700
	It is deposited into bank	
„ 27	Rahul's cheque dishonoured	-
„ 29	Cheque drawn for personal use	800
„ 31	Salaries paid in the form of cheque	2,500
„ 31	Salaries paid in cash	1,250
„ 31	Bank charges (shown in the pass book)	50
„ 31	Insurance premium (shown in the pass book)	750

2. Record the following transactions in Three Columns Cash Book.

2009 Jan 1	Cash in hand	2,500
„ 1	Cash at bank	10,000
„ 2	Paid into bank	1,000
„ 5	Furniture purchased by issuing cheque	2,000
„ 8	Cash purchase	500
„ 12	Received from Madhan	980
	Discount allowed	20
„ 14	Cash sales	4,000
„ 16	Payment made to Chakravarthy by cheque	1,450
	Discount allowed to him	50
„ 19	Paid into bank	400
„ 23	Cash drawn from bank for personal use	600
„ 24	Cheque received from Parthiban	1,430
	Discount allowed to him	20
„ 26	Parthiban's cheque deposited into bank	-
„ 28	Cash drawn from bank for office expenses	2,000
„ 30	Rent paid by cheque	800

3. On 31 December a merchant compared his pass book with his cash book and found the following differences:

- Cheques amounting to Rs.2,500 were paid in on 27<sup>th</sup> December, out of which cheques of the value of Rs.800 were credited in the pass book on 4<sup>th</sup> January.
- Cheque totalling Rs.4,000 were issued during the month of December out of which cheques of the value of Rs.900 were debited in the pass book after 31<sup>st</sup> December
- There was a debit of Rs.20 for bank charges in the pass book.
- There was a credit of Rs.50 in the pass book for interest on current account.
- An entry of Rs.100 of a payment by a customer direct into bank appears in the pass book.
- Interest on investment amounting to Rs. 200 collected by the bank appeared in the pass book.



(g) Insurance premium of Rs.300 paid by the bank on behalf of the merchant appeared in the pass book.

The merchant's cash book disclosed a debit balance of Rs.7,579 on 31<sup>st</sup>December.

4. On 31 March 2004 the pass book of Mr. Vijay showed a credit balance of Rs.9,250. A comparison of pass book and cash book revealed the following:

(a) Cheque deposited but not yet cleared by 31 March 2004 Rs.1,500

(b) Cheques issued by Vijay but not presented for payment before 31 March 2004 Rs.2000

(c) Bank commission not yet recorded in cash book Rs.10

(d) Interest on bonds collected by bank on behalf of Vijay but not recorded in cash book Rs.200

(e) Insurance premium paid by bank on behalf of Vijay but not recorded in Cash book Rs. 200 Prepare a Bank Reconciliation Statement.

5. The pass book of Mr.V. Sekar showed a credit balance Rs.9,250. A comparison of pass book and cash book revealed the following.

(a) Cheque deposited but not yet cleared by 31 March 1974 Rs.1,500

(b) Cheque issued by Sekar but not presented for payment Rs.2,000

(c) Insurance premium paid by the bank but not recorded in the cash book Rs.240

(d) Bank commission not yet recorded in the cash book Rs.10

(e) Interest collected by the bank not yet recorded in the cash book Rs. 500

Prepare a Bank Reconciliation Statement.

#### **UNIT-1V**

#### **2 Marks**

1. What is Rectification of Errors?
2. Mention the types of errors.
3. Mention the error from rectification point of view.
4. What is meant by suspense account?
5. What is Clerical Errors?
6. What is meant by errors of principle?
7. What is compensating errors
8. What is Errors of duplications?

#### **5 Marks**

1. Rectify the following errors:

1. Sales to Rahul Rs.2,800 has not been recorded.

2. Purchases from Ramu for Rs.500 has not been recorded in purchases book completely.

3. Sales returns by Rahul Rs.300 has not been recorded.

4. B/R Rs. 4,000 endorsed to Bharath has not been recorded in the book.

2. Rectify the following errors:

1. Sales to Lakshman Rs. 1,800 has been recorded as Rs.1,300

2. Sales to Selvam Rs.2,300 has been recorded as Rs.3,200

3. Wages paid Rs.1,225 has been recorded as Rs.1,205.

3. Pass journal entries to rectify the following errors. Assume that there exists a suspense account:

1. The total of sales book was under cast by Rs.2,000
2. The purchase of machinery Rs.3,000 was entered in the purchases book.
3. A sale of Rs.45 to Selvendran was posted in his account as Rs.54
4. The total of purchase retruns book was over cast by Rs.200
5. The total of sales book Rs.1,122 was wrongly posted in the ledger as Rs.1,222

4. Following errors were detected after preparation of trial balance and taking the difference to suspense account. Rectify the errors:

1. A credit sale of Rs.450 to Chitra was debited to Mithra
2. A purchase of goods for Rs.750 from Chakravarthy was debited to his account.
3. An office bureau purchased for Rs.750 was debited to his account.
4. A sum of Rs.350 received from Maya , a debtor, was debited to her account.
5. Purchase of goods for the consumption of the proprietor Rs.1,000 was debited to purchases account.
6. Discount allowed Rs.75 was credited to discount received account.

5. The book-keeper of a firm found that his trial balance was out by Rs.824 excess credit. He placed the amount in the suspense account and subsequently found the following errors.

1. The total of purchases book was short by Rs.500
2. A sale of Rs.400 to Ram was entered in the sales book as Rs.40.
3. The total of the discount column on the credit side of the cash book Rs.58 was not posted to the ledger.
4. A sale to Gopi of Rs.400 has been entered in the purchase book.

Prepare the suspense account.

### 10 Marks

1. In the books of Aruna & Co the following errors are detected. Rectify them by giving proper entries:

1. Salary given by Ravi Rs.1,500 debited to his account.
2. Repair expense Rs.675 debited to building account.
3. Drawings made by the proprietor Rs.1000 debited to trade expense account.
4. Cheque received from Shankar and dishonoured Rs.6,000 posted in the debit side of sales returns account.
5. Fan purchased Rs.2,000 debited to purchases account.
6. Coolie paid in connection with the purchase of furniture Rs.50 posted in coolie account.

2. Rectify the following errors and open a suspense account

1. Rs. 350 paid for the purchase of new office furniture charged to office expenses account.
2. Goods worth Rs. 147 were purchased from Deepk Stores, but the latter's account was actually debited with Rs.174.
3. The total of Sales Book is shout by Rs.500
4. Goods worth Rs.960 were sold to Mr.Suri and an invoice was sent to him. The invoice amount was debited to his account and entered in the Sales Book.

5. The total for the discount column on the credit side of the cash book was short by Rs.15
6. An amount of Rs.500 withdrawn by the proprietor for his personal use was debited to trade expenses account.
7. Rs. 90 was received on account of interest but was credited to commission account.
3. The following mistakes were located in the books of a concern after its books were closed and a suspense account was opened in order to get the trial balance agreed:
1. Sales Day Book was over cast by Rs.100
  2. A sale of Rs. 750 to 'X' was wrongly debited to the account of 'Y'
  3. General expense of Rs.118 was posted in the general ledger at Rs.180
  4. A bill receivable for Rs.5,000 was passed through Bills Payable Day Book. This bill was given by 'P'
  5. Legal expenses Rs. 1,119 to Mr. 'D' was debited to his personal account.
  6. Cash received from C. Dass was debited to G. Dass, Rs.1,150.
  7. While carrying forward the total of one page of the purchases book to the next, the amount of Rs.21,235 was written as Rs.21,325.
- Find out the amount of suspense account and pass entries for the rectification of the above errors.

## UNIT-V

### 2 Marks

1. What is bill of exchange?
2. Define Bill of Exchange.
3. Mention the parties of bill of exchange.
4. Mention the characteristics of bills of exchange.
5. What is noting charges?
6. What is renewal of a bill?
7. What is retiring a bill under rebate?

### 5 Marks

1. Write a short notes on: (a) Noting charges (b) Renewal of a bill (c) Retiring of a bill.
2. Madhav drew a bill for Rs.5,000 on Ranjan. Ranjan accepts it and returns it to Madhav. Madhav endorses it over to Vijay. Vijay endorses it in favour of Ajay. On the due date, the bill was honoured. Pass entries in the books of all the parties.
3. On 1 November 2008 Ganesh accepted a bill for Rs. 5000 for four months drawn by Saravanan. On 4 November 2008 Saravanan discounted the bill @6% p.a. with his banker. At maturity, the bill was dishonoured and the bank charged Rs.150 as noting charges. Show necessary journal entries in the books of Saravanan and Ganesh recording the above transactions.
4. On 4 March 2009 A draws a bill for Rs.2,00,000 on B for three months, which was duly, accepted by B and returned it to A. On 6 March 2009 A sent it to his bankers for collection.

On the due date, the bill is dishonoured. The banker charged Rs.500 as incidental charges. Journalize in the books of A.

5. On 1 March 2009 A sold goods to B for Rs.20,000 and drew upon him a bill at three months for Rs.20,000. B accepted it and returned it to A. On 1 April 2009 B retired the bill under rebate of 12% p.a.

Journalize in the books A and B.

### 10 Marks

1. On 1.4.2009 Guru draws a bill on /Ravi for Rs.10,000 for 3 months. Ravi accepts the bill and returns it to Guru. Pass journal entries in the books of Guru in each of the following circumstances: Assume that the bill is honoured on the due date.

(i) Guru retains the bill till the due date (ii) Guru discounts the bill for Rs.9,750 (iii) Guru endorses the bill in favour of Surya and (iv) Guru sends the bill to the bank for collection.

2. L owed Rs. 1,000 to M on 1 January 2009. On the same date M drew a bill on L for the same amount for three months. L returned the bill after his acceptance. M got it discount from his bank on 4a January a2009 @ 15% discount. On 1 April i.e before the date of maturity, L showed his inability to pay the full amount and requested him to accepts Rs. 500 immediately and draw upon him another bill for the remaining amount for three months together with interest@18% p.a. M agreed. The second bill was duly met.

Give journal entries in the books of both the parties i.e M and L.

3. On 1 January 2009 X drew upon Y for goods sold a bill at 3 months for Rs. 10,000 X discounted it with is bankers who charged Rs.150 for discount. On the due date , the bill was dishonoured and the bank paid Rs. 100 as noting charges. On 10<sup>th</sup> April Y accepted a new bill for Rs. 10,250 payable after 3 months. On 1 July before the bill matured Y is declared ihnsolvent and a first and final dividend of 25 paise in a rupee was received from his private estate on 31 July 2009. Make out the journal entries in books of X and shiw hgoiw Y's account will appear in the X's ledger.

4. On 1 July 2009, G drew a bill for Rs.80,000 for 3 months on H for mutual accommodation. He accepted the bill of bill of exchange. G had purchased goods worth Rs.81,000 from J on the same date. G endorsed H's acceptance to J in full settlement. On 1 September 2009, J purchased goods worth Rs. 90,000 from H. J endorsed the bill of exchange received from G to H and paid Rs. 9,000 in full settlement of the amount due to H.

On 1 October 2009, H purchased goods worth Rs.1,00,000 from G. He paid the amount due to G by cheque.

Give the necessary journal entries in the books of H.



**BON SECOURS COLLEGE FOR WOMEN-THANJAVUR**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**



**Class : III B.COM A**  
**Subject : SOFT SKILLS DEVELOPMENT**  
**Subject code :**

**Section-A**

**UNIT-I**

1. What are soft skills and hard skills?
2. State some important soft skills.
3. State some of the ways to improve soft skills.
4. What are soft skills training?
5. State the meaning of self discovery.
6. Who propounded the term KNOW THYSELF?
7. How can a person be himself?
8. What do you mean by SWOT analysis?
9. What is attitude? How is attitude formed?
10. What do you mean by value? State the features of a value.
11. What is perception? How can perception be improved?

**UNIT-II**

1. What is a team? What is group?
2. What is a formal group?
3. What is an informal group?
4. What is the difference between team and group?
5. What is a group discussion?
6. What is group dynamics?
7. What are the aims of Conducting a GD?
8. What are the traits tested in a GD?

**UNIT-III**

1. What is listening? What is hearing? Are listening and hearing one and the same?
2. State the importance of listening?
3. What is reading? Why is reading so important in communication?
4. What are the benefits and problems associated with reading?
5. What is formal and informal communication?
6. Why is communication so important in today's world?
7. What are the importance of written communication?
8. What are the difficulties involved in written communication?
9. What is e-mail? What are the importance of e-mail?
10. What are the different salutations in drafting an e-mail?

**UNIT-IV**

1. Write short notes on Corporate Skills?
2. How to develop your body language?
3. What are the types of body language?
4. Explain the uses of body language?
5. How to improve your body language?
6. Short notes on Etiquette?

7. Short notes about Manners?
8. What are the Advantages of Etiquette?
9. Illustrate the list of Etiquette?
10. Explain about Time Management?
11. What is stress Management? Explain?
12. What are the Benefits of Etiquette?

#### **UNIT-V**

1. What is selling self? Explain in details?
2. Short notes about Job hunting?
3. Explain about the writing Resume/cv?
4. Short notes on interview skill?
5. Illustrate the list of interview skill?
6. What are the types of resumes?
7. Explain about GD?
8. What are the types of GD?
9. Explain about the elements of GD?
10. How to plan your career?
11. Short notes about Goal setting?

### **Section-B**

#### **UNIT-I**

1. What are the differences between soft skills and hard skills?
2. Explain the various attributes that are regarded as soft skills.
3. How can soft skills be helpful in getting a job?
4. How can self discovery help us in improving ourself?
5. Is it necessary for a person to know himself? Explain.
6. How do we develop positive attitude?
7. How can values be expressed?
8. How can values be helpful in forming attitude?
9. Explain the factors influencing perception.

#### **UNIT-II**

1. What is meant by interpersonal relationship? How to developing interpersonal relationship?
2. Explain the process of forming a team.
3. Explain the different roles in a team.
4. Explain the qualities expected from a team member.
5. Explain the nine persons a team should have.
6. Explain the characters tested in a GD.
7. Explain the Dos and Dos'ts in a GD.
8. Explain the preparations to be carried out in a GD.
9. What is work relationship? How do improved work relationship?

#### **UNIT-III**

1. Explain the salient features of good listening.
2. What are the various kinds of listening?
3. Explain the steps to be taken by the listener to listen actively.
4. Explain different stages in reading.
5. Good readers are what they read. Comment.
6. Explain the process of communication.

7. State the barriers to communication.
8. Explain the importance of words in written communication?
9. Explain the salient features of a professional e-mail.

#### **UNIT-IV**

- 1.Explain in details about corporate Skills?
- 2.Define body language? and how to develop our body language?
- 3.Explain in Details about Manners?
4. What are the Classification of Etiquette?
- 5.Explain in details about Time Management?
- 6.What are the Three secrets of time management?Explain in details?
- 7.Explain in details about stress Management?
- 8.Describe about a)Kinds of stress b)Effects of Stress management?

#### **UNIT-V**

- 1.Describe in details about selling self?
- 2.Explain about in details a)Job hunting b)Writing Resume/CV?
- 3.Explain in details about GD and types of GD?
- 4.Answer the following a)Mock Interview b) Mock GD?
- 5.Explain details about Goal setting?
- 6.How to plan your career and explain in details?



**BON SECOURS COLLEGE FOR WOMEN, THANAJVUR**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**



**CLASS : III Bio tech & Botany, III Chemistry**  
**SUBJECT : CRM IN SERVICES MARKETING & ITS TOOLS**  
**SUBJECT CODE : RSBE3:2**

**PART –A (Two Marks)**

**UNIT – I**

1. Define a Services.
2. What is marketing?
3. What is the role of service sector?
4. Write any two importance of Services?
5. What is goods?
6. Write the Characteristics of Services?
7. What do you mean by Services Marketing? Or Definition of Services Marketing.
8. What is a Relationship Marketing?
9. What are Inter functional Relationships?
10. What are the Customer Services?

**UNIT – II**

1. Define Segmentation.
2. What do you mean by the consumer patterns?
3. What is positioning?
4. What is meant by Marketing Mix Decision?
5. Sort Notes on 7 P's.
6. What is service delivery?
7. Write notes on : a) Benefit Segmentation b) Geographic Segmentation
8. What are the various images in positioning of services?

**UNIT - III**

1. What is TQM? (Total Quality Management)
2. What do you mean by recent trends of services?
3. What is meant by strategic management?
4. What is distributions of channels?
5. What is mass markets?
6. Define Total Quality.

**UNIT -IV**

1. What is CRM? (Customer Relationship Marketing)
2. What do you mean by Bank Marketing?
3. What is insurance marketing?
4. What do you mean by the marketing mix?
5. Define Hospital Industry.

**UNIT – V**

1. What is meant by the CRM Tools?
2. What is Lead Management?
3. What do you mean by Sales life cycle?
4. What is communication methodology?



5. What are the importance of relationship management?

**PART – B ( FIVE MARKS)**

**UNIT -I**

1. Explain the importance of Services Marketing.
2. Explain the Role of Services Marketing.
3. Differentiate goods and services.
4. Distinguish between Services Marketing and Relationship Marketing.
5. What are the characteristics of Services?

**UNIT-II**

1. Explain the Market Segmentation.
2. Explain the 7 P's of Services Marketing.
3. Give the importance of Market segmentation?
4. Discuss the various steps in market segmentation.
5. Explain the various approaches to positioning.
6. Write the importance of services delivery?

**UNIT -III**

1. What are the importance of TOM?
2. Explain the Channels of Distributions.
3. Explain “Investors in People”. Summarised the benefit of it.
4. Explain the Quality Assurance.

**UNIT -IV**

1. Focus on the factors influencing the behaviours profile of users.
2. Explain the different processes for the development of production in the banking services.
3. Write note in the marketing of insurance services in the Indian environment.
4. Explain the significance of segmentation to promotions of insurance services.
5. Explain the importance of the personal selling to the development of Hospital Industry.

**UNIT-V**

1. Discuss in the details the different types of Lead Management.
2. Explain the concept of lead to sales of life cycle.

**PART – C ( TEN MARKS)**

**UNIT-I**

1. Explain various types of Services.
2. Discuss reasons of growth of service sector.
3. Explain the concept of Services Marketing.

**UNIT-II**

1. Discuss in the details the different types of segmentation.
2. Give the various approaches to services market segmentation?
3. Explain the process of positioning of services.
4. What are the Kinds of Marketing Mix Decisions?

**UNIT – III**

1. Explain the role of information technology in building?
2. What are the importance of Measuring Quality Circles?
3. What are the Needs of TQM?
4. Explain the benefits of TQM?

**UNIT – IV**

1. State and explain the different types of users of the Banking Services.
2. Explain the importance of segmentation of the banking organisation.
3. What are the components of marketing mix for marketing the insurance services?

4. Write a notes on the present problems and future prospects to Hospital Industry in the Indian perspective?
5. Focus on the instrumentality of publicity in promoting the Hospital Industry

**UNIT – V**

1. What are the kinds of Complaint Handling?
2. Explain the Modules of CRM?
3. What are the kinds or methods of Communication Methodology?



**BON SECOURS COLLEGE FOR WOMEN, THANAJVUR**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**



**CLASS : I-B.Com "A", I-B.Com "B" & I-B.Com(CA)**

**SUBJECT : VALUE EDUCATION**

**SUBJECT CODE : RUGVED**

**SECTION-A**

**UNIT-I**

1. Explain about the features of THIRUKKURAL.
2. What is THIRUKKURAL said about the Law of life?
3. Explain about the five responsibilities of Human being.
4. Explain about the duties of human being towards the society.
5. Explain the Philosophy of life
6. What are the basic law of life?
7. What are the points to lead a peaceful life?

**UNIT-II**

1. What is meant by Human rights and explain it in detail?
2. Briefly explain about the UN declaration about Human rights.
3. Explain about the basic rights of a Indian citizen which was given by our Indian constitution
4. Briefly explain about the Amnesty International red cross
5. Explain the activities of Amnesty International red cross
6. What is meant by International covenant and write a short note on it?
7. Explain the nature of Human rights.

**UNIT-III**

1. What is meant by Child labour and explain the causes for child labour?
2. Explain about the various steps taken by our government to prevent Child labour.
3. What is meant by Women rights and explain about it in detail.
4. Explain about the various steps taken by our government for the welfare of women.
5. What is meant by problem of refugees and explain it in detail.
6. Explain the powers and functions of Human rights commission.
7. What is meant by bonded labour and explain it in detail.

**UNIT-IV**

1. What is meant by Yoga and explain about its importance in one's life.
2. What are the scope of Yoga education?
3. What are the aims and importance of Yoga education?
4. Explain in detail about the importance of Meditation.
5. Explain in detail about any five Asanas with their uses.
6. List out the importance of Pranayama.

**UNIT-V**

1. Explain in detail about the provisions relating to State public service commission.
2. What are the major functions of Director of state public service commission?
3. Briefly write about the formation of State public service commission.
4. Explain in detail about the powers and functions of Tamilnadu Public Service commission.
5. List out the functions of TNPSC in detail.
6. What is the need for conducting exams for recruiting the officers for government posts?

7. List out the major provisions relating to the formation of State public service commission.

### **SECTION-B**

#### **UNIT-I**

1. Explain in detail about the arrangement of Thirukkural and its importance to human life.
2. Discuss in detail about the five duties and responsibilities of human beings according to THIRUKKURAL.
3. Give a detail account on the factors that in the way of thirukkural
  - a) Peace in life
  - b) Brotherhood
  - c) Philosophy of life.

#### **UNIT-II**

1. Explain in detail about the UN declaration on Human rights.
2. Discuss in detail about the functions of Amnesty International red cross.
3. Explain in detail about the International covenant of Economic and Political rights.
4. Explain in detail about the nature and importance of Human rights.

#### **UNIT-III**

1. Discuss about the steps taken by the government for the development and ensuring Women rights.
2. Explain in detail about the problem of refugees and give the UN declaration on Refugees.
3. Discuss about the Child labour and Bonded labour also give the steps taken by the government on it.

#### **UNIT-IV**

1. List out some of the Asanas that you know with their uses.
2. Discuss in detail about the various kinds of Asanas that you know.
3. Explain in detail about the various traditions and schools of YOGA.
4. List out the uses of Asanas, Meditation and Pranayama.

#### **UNIT-V**

Discuss in detail about the powers and functions of TNPSC

Discuss about the various activities of State public service commission.

Explain about the selection process of TNPSC with its merits and demerits.

