

**STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.**  
**(For candidates admitted during the academic year 2016 - 2017)**

**SUBJECT CODE: 16CM/AC/CB25**

**B.B.A DEGREE EXAMINATION APRIL 2017**  
**BUSINESS ADMINISTRATION**  
**SECOND SEMESTER**

**COURSE : ALLIED – CORE**  
**PAPER : BUSINESS APPLICATIONS IN COMPUTER (THEORY)**  
**TIME : 1 HOUR** **MAX. MARKS: 40**

**SECTION – A**

**I. Fill in the blanks:** **(10 x 1 = 10)**

1. \_\_\_\_\_ is a system that collects information and presents it, usually in summarized form, for management.
2. \_\_\_\_\_ is a type of ERP system that provides support for the Strategic Management process.
3. ERP stands for \_\_\_\_\_.
4. Entry is passed in the \_\_\_\_\_ for purchase returns in Tally.
5. \_\_\_\_\_ are special journals that are automatically reversed after the date of the journal.
6. \_\_\_\_\_ records the transfer of stock from one godown to another.
7. \_\_\_\_\_ refers to the creation of brand image and symbolic appeals for selling products and services that may be difficult to differentiate on functional attributes.
8. A marketing technique that induces websites or users is known as \_\_\_\_\_.
9. E-cash is based on cryptographic system called \_\_\_\_\_.
10. \_\_\_\_\_ is used to borrow money, buy products and services on credit.

**II. Choose the best answer:** **(5 x 1 = 5)**

11. \_\_\_\_\_ option allows the user to make any corrections in the existing ledger.  
(a) EDIT                      (b) CORRECT                      (c) ALTER
12. Cash purchase transactions are entered in the \_\_\_\_\_ in Tally.  
(a) Cash Voucher      (b) Purchase Voucher      (c) Cash Purchase Voucher
13. SET stands for \_\_\_\_\_.  
(a) Smart Electronic Transfer  
(b) Secure Electronic Transaction  
(c) Standard Electronic Transfer
14. E-purse refers to \_\_\_\_\_.  
(a) Debit Card              (b) Credit Card                      (c) Smart Card
15. www.amazon.com is an example of \_\_\_\_\_.  
(a) Transactional E-commerce site  
(b) Service oriented Relationship building website  
(c) Brand building site

**III. Explain the following terms in a sentence:**

**(5 x 1 = 5)**

- 16. MIS
- 17. E-Cheques
- 18. B2B
- 19. Cybercrime
- 20. Credit note

**SECTION - B**

**Answer any FOUR questions:**

**(4 x 5 = 20)**

- 21. Briefly explain the Transaction Processing System with examples.
- 22. What do you know about the E-commerce strategies on SCM?
- 23. What is firewall? Why is it used?
- 24. What are various issues and threats to online users?
- 25. Differentiate Smart cards from Credit cards.
- 26. Write short notes on Stock Categories and Stock Groups.

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**COURSE : ALLIED – CORE**  
**PAPER : BUSINESS APPLICATIONS IN COMPUTER (PRACTICAL-I)**  
**TIME : 2 HOURS** **MAX. MARKS: 60**

**SECTION – A**

**(3 x 10 = 30)**

1. From the following Balance Sheet, calculate using Excel
- Current ratio
  - Liquid ratio
  - Absolute Liquidity ratio
  - Debt-Equity ratio
  - Proprietary ratio

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Equity Capital	2,00,000	Fixed Assets	3,60,000
9% Preference Share Capital	1,00,000	Stock	50,000
8% Debentures	1,00,000	Debtors	1,10,000
Profit & Loss A/c	40,000	Bank	6,000
Sundry Creditors	90,000	Bills Receivable	4,000
	5,30,000		5,30,000

2. From the following Balance Sheets as on 31<sup>st</sup> December, prepare a Cash flow statement using Excel:

<b>Liabilities</b>	<b>31-12-05 Rs.</b>	<b>31-12-06 Rs.</b>	<b>Assets</b>	<b>31-12-05 Rs.</b>	<b>31-12-06 Rs.</b>
Share Capital	1,00,000	1,50,000	Fixed Assets	1,00,000	1,50,000
P & L A/c	50,000	80,000	Goodwill	50,000	40,000
General Reserve	30,000	40,000	Inventories	50,000	80,000
16% Bonds	50,000	60,000	Debtors	50,000	80,000
Sundry Creditors	30,000	40,000	Bills Receivable	10,000	20,000
Outstanding Expenses	10,000	15,000	Bank	10,000	15,000
	2,70,000	3,85,000		2,70,000	3,85,000

You are required to prepare a statement of cash flow using Excel.

3. Journalise the following transactions, post them to the ledger and prepare final accounts using Tally:

2013	Jan 1	Murugan commenced business with a capital of Rs.80,000
	1	Purchased goods for Rs.24,000
	2	Bought furniture for Rs.20,000
	2	Sold goods for Rs.18,000
	2	Sold goods to Kumar on credit for Rs.15,000

**SECTION – B**

**(2 x 15 = 30)**

4. From the data given below, find (using Excel)
- the two regression equations
  - the most likely marks in Statistics, when the marks in Economics is 30
  - Use chart to show the trend

Marks in

Economics	25	28	35	32	31	36	29	38	34	32
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Marks in

Statistics	43	46	49	41	36	32	31	30	33	39
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5. Prepare final accounts from the following information using Tally

	Rs.		Rs.
Bank	7500	Cash in hand	1250
Purchases	3496000	Bills receivable	7500
Salaries	21000	Investments	300000
Carriage Outward	2500	Capital	200000
Carriage Inward	2000	Bills Payable	50000
Lighting (office)	1500	Loan from Bank	100000
Building	135000	Sales	3600000
Rates and Taxes	2000	Discount	2000
Debtors	40000	Commission	500
Furniture	30000	Creditors	100000
Opening Stock	6250		

Additional Information:

- Closing Stock Rs. 5,00,000
- Salaries Outstanding Rs. 3,000
- Prepaid rates and taxes Rs. 500
- Rs. 750 interest accrued on investments
- Commission received in advance Rs. 100
- Depreciation on furniture 10% and building 2%

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**COURSE : ALLIED – CORE**  
**PAPER : BUSINESS APPLICATIONS IN COMPUTER (PRACTICAL-II)**  
**TIME : 2 HOURS** **MAX. MARKS: 60**

**SECTION – A** **(3 x 10 = 30)**

1. Draw up a flexible budget for production at 75% and 100% capacity on the basis of the following data for a 50% activity.

	Per unit (Rs.)
Materials	100
Labour	50
Variable expenses (direct)	10
Administrative expenses (50% fixed)	40,000
Selling and distribution expenses (60% fixed)	50,000
Present production (50 % activity)	1,000 units

2. From the following Balance Sheets as on 31<sup>st</sup> December, prepare a Cash flow statement using Excel:

<b>Liabilities</b>	<b>31-12-05 Rs.</b>	<b>31-12-06 Rs.</b>	<b>Assets</b>	<b>31-12-05 Rs.</b>	<b>31-12-06 Rs.</b>
Share Capital	1,00,000	1,50,000	Fixed Assets	1,00,000	1,50,000
P & L A/c	50,000	80,000	Goodwill	50,000	40,000
General Reserve	30,000	40,000	Inventories	50,000	80,000
16% Bonds	50,000	60,000	Debtors	50,000	80,000
Sundry Creditors	30,000	40,000	Bills Receivable	10,000	20,000
Outstanding Expenses	10,000	15,000	Bank	10,000	15,000
	2,70,000	3,85,000		2,70,000	3,85,000

You are required to prepare a statement of cash flow using Excel.

3. Journalise the following transactions, post them to the ledger and prepare Trial Balance using Tally:

2015 Jan	1	John started business with Rs.10,000 as capital
	1	He purchased goods from Mohan on credit Rs.3,000
	2	He sold goods on credit to Suresh Rs.2,000
	2	He paid cash to Mohan Rs. 2,000
	2	He received cash from Suresh Rs.1,500

**SECTION – B****(2 x 15 = 30)**

4. The following data relate to advertising expenditure (Rs. in lakh) and their corresponding sales (Rs. in crores):

Advertising Expenditure	10	12	15	23	20
Sales	14	17	23	25	21

Find the least squares equation and estimate the value of sales corresponding expenditure of Rs. 30 lakh. Show the trend in a graph.

5. Mr. Mohan gives you the following trial balance and some other information:

**Trial Balance as on 31<sup>st</sup> March, 2011**

Particulars	Debit Rs.	Credit Rs.
Capital		6,50,000
Sales		9,70,000
Purchases	4,30,000	
Opening Stock	1,10,000	
Freight Inwards	40,000	
Salaries	2,10,000	
Other Administration Expenses	1,50,000	
Furniture	3,50,000	
Trade Receivables & Trade Payables	2,10,000	1,90,000
Returns	20,000	12,000
Discounts	19,000	9,000
Bad debts	5,000	
Investments in Govt Securities	1,00,000	
Cash in hand & Cash at bank	1,87,000	
	18,31,000	18,31,000

Other Information:

- (i) Closing Stock was Rs. 1,80,000  
(ii) Depreciate Furniture @ 10% p.a.

You are required to prepare Trading, Profit & Loss Account for the year ended on 31.3.2011 and Balance Sheet as on that date using Tally.

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