

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2016-17)

SUBJECT CODE: 16CM/AC/BA45

B..Com (CS) DEGREE EXAMINATION APRIL 2018
CORPORATE SECRETARYSHIP
FOURTH SEMESTER
PRACTICALS – SET A

COURSE : ALLIED
PAPER : BUSINESS ANALYSIS USING COMPUTERS
TIME : 3 HOURS **MAX. MARKS: 100**

Section A

Answer the following: **(4x5=20)**

- 1) From the following data, calculate trend a percentage taking 2006 as base (Rs.)

Particulars	2006	2007	2008
Sales	50,000	75,000	1,00,000
Purchases	40,000	60,000	72,000
Expenses	5,000	8,000	15,000
Profit	5,000	7,000	13,000

- 2) Calculate paired sample t-test for the 2 paddy varieties Common and Grade A. Using SPSS.

Year	1998	1999	2000	2001	2002	2003	2004	2005
Common	440	490	510	530	530	550	560	570
Grade A	470	520	540	560	560	580	590	600

- 3) Construct **5-yearly moving average** of the number of students studying in a college shown below:

Years	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
No. of Students	332	317	357	392	402	405	410	427	405	438

- 4) Find out the pay-back period from the following information given below assuming the investment as Rs.1,00,000

year	Annual Cash Flow After Tax	
	A	B
1	28,000	44,000
2	32,000	40,000
3	36,000	36,000
4	40,000	32,000
5	50,000	34,000

CFAT in the fifth year includes Rs.6, 000 salvage value.

Section B

Answer the following: **(4x10 = 40)**

- 1) Journalize the transactions given bellow in the books of Albert & Brothers for the year 2017
- April 1 : Albert starts business with Rs. 50,000. He opens a bank account and deposits Rs. 20,000.
- April 2 : Bought furniture for Rs. 5,000 machinery for Rs. 10,000.
- April 3 : Purchased goods for Rs. 14,000.

April 6 : Sold goods for Rs. 8,000.

April 8 : Purchased goods from Malhotra & Co. Rs. 11,000.

April 10: Paid telephone rent for the year by cheque Rs.500.

April 11: Bought one typewriter for Rs. 2,100 from 'Universal Typewriter & Co on credit.

April 15: Sold goods from Keshav Ram for Rs. 12,000.

April 17: Sold goods to Rajesh Kumar for Rs. 2,000 cash.

April 19: Amount withdrawn from bank for personal use Rs. 1,500.

April 22: Paid in to bank Rs.5, 800.

April 30: Issued a cheque for Rs. 1,000 in Favour of landlord for rent for April.

April 30: Paid salaries to staff Rs. 1,500

- 2) The following are the balance sheets of Pinto Ltd. For the years ending 31st March, 2007, 2008:

Particulars	2007	2008
Liabilities		
Equity Share capital	2,00,000	3,30,000
Preference share capital	1,00,000	1,50,000
Reserves	20,000	30,000
Profit and loss account	15,000	20,000
Bank overdraft	50,000	50,000
Creditors	40,000	50,000
Provision for taxation	20,000	25,000
Proposed dividend	15,000	25,000
	4,60,000	6,80,000
Fixed Assets (Less : Depreciation)		
Stock	2,40,000	3,50,000
Debtors	40,000	50,000
Bills receivable	1,00,000	1,25,000
Prepaid expenses	20,000	60,000
Cash in hand	10,000	12,000
Cash at bank	40,000	53,000
	10,000	30,000
	4,60,000	6,80,000

Prepare the comparative balance sheet and study its financial position.

- 3) A movie producer is bringing out a new movie. In order to map out his advertising campaign, he wants to determine whether the movie will appeal most of particular age group or whether it will appeal equally to all age groups. The producer takes a random sample from persons attending preview of the new movie and obtain the following Chi-square result using SPSS.

	Age Groups				Total
	Under 20	20-39	40-59	60 & above	
Liked the movie	146	78	48	28	300
Disliked the movie	54	22	42	22	140
Indifferent	20	10	10	20	60
Total	220	110	100	70	500

- 4) Making use of the data summarized below, calculate the coefficient of correlation, r_{12} using SPSS:

Case	A	B	C	D	E	F	G	H
X₁	10	6	9	10	12	13	11	9
X₂	9	4	6	9	11	13	8	4

Answer the following:

(2x20 = 40)

- 1) The following table gives the aptitude test scores and productivity indices of 10 workers selected at random.

Aptitude Score(X)	60	62	65	70	72	48	53	73	65	82
Productivity Index (Y)	68	60	62	80	85	40	52	62	60	81

Calculate the Regression Equation and plot the scatter diagram for the same using SPSS

- 2) From the following trial balance of Mr. Das prepare Trading and Profit & Loss account for the year ended 31st December, 2006 and the balance sheet as on that date after taking into account adjustments given below:

Particulars	Dr. (Rs.)	Cr. (Rs.)
Capital	-	86,140
Drawings	3,400	-
Purchases and Sales	32,400	88,200
Returns	2,300	2,150
Carriage inwards	1,500	-
Lighting and heating	800	-
Water and Gas	3,400	-
Stock as on 1.1.2006	7,300	-
Rent (office)	900	-
Wages and Salaries	2,500	-
Electricity	1,300	-
Postage	200	-
Printing charges	700	-
Legal charges	480	-
Interest earned	-	390
Furniture	19,100	-
Machinery	60,000	-
Buildings	35,000	-
Cash in hand	5,600	-
Total	1,76,880	1,76,880

Additional Information

- Closing stock Rs.5,100
 - Outstanding expenses wages Rs. 700, Rent Rs.300
 - Prepaid printing charges Rs.200
 - Interest earned but not received Rs.100
 - Depreciate buildings @ 2%, Machineries 5% and furniture 10%.
- Prepare his final accounts using Tally.**
