

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

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

**Section A**

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

- 1) Construct **3-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
<b>No. of Students</b>	332	317	357	392	402	405	410	427	405	438

- 2) From the following balance sheet extracts, compute trend percentages taking 1990 as the base year:

Particulars	1990	1991	1992
Stock	1,50,000	1,70,000	1,90,000
Debtors	1,40,000	1,20,000	80,000
Cash	60,000	50,000	50,000
Current liabilities	3,00,000	3,20,000	3,00,000

- 3) Each of the following projects requires a cash outlay of Rs. 1, 00,000. You are required to suggest which project should be accepted if the standard pay-back period is 5 years.

Year	Cash Inflow	
	Project A (Rs.)	Project B (Rs.)
1	25,000	40,000
2	25,000	30,000
3	25,000	20,000
4	25,000	10,000
5	25,000	-

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

Year	1990	1991	1992	1993	1994	1995	1996	1997
<b>Common</b>	205	230	270	310	340	360	380	415
<b>Grade A</b>	220	260	315	360	370	385	410	455

**Section B**

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

- 1) The following tables give indices of industrial production of registered unemployed (in hundred thousand). Calculate the value of the correlation coefficient so obtained using SPSS.

Year	1991	1992	1993	1994	1995	1996	1997	1998
Index of production	100	102	104	107	105	112	103	99
Number unemployed	15	12	13	11	12	12	19	26

- 2) The following is the profit and loss account of vinayaka Ltd. For the year 2007 and 2008. Prepare comparative income statement and comment on the profitability of the undertaking:

Particulars	2007	2008	Particulars	2007	2008
To cost of goods sold	2,31,625	2,41,950	By sales	3,60,728	4,17,125
To office expenses	23,266	27,068	Less: Returns	5,794	6,952
To selling expenses	45,912	57,816		<b>3,54,934</b>	<b>4,10,173</b>
To interest paid	2,137	1,750	By other incomes interest & dividends	1,898	1,310
To loss on sale of fixed assets	627	175	By Discount on Purchase	2,125	1,896
To Income tax	21,519	40,195	By profit on sale of land	1,500	-
To net profit	35,371	44,425			
	<b>3,60,457</b>	<b>4,13,379</b>		<b>3,60,457</b>	<b>4,13,379</b>

- 3) 1,000 students at college level are graded according to their I.Q and their economic conditions. Use chi-square test to find out whether there is any association between economic conditions and the level of I.Q using SPSS.

Economic Conditions	I.Q			Total
	High	Medium	Low	
Rich	160	300	140	<b>600</b>
Poor	140	100	160	<b>400</b>
<b>Total</b>	300	400	300	<b>1,000</b>

- 4) Journalize the following transactions, post them to the ledger and prepare final accounts:

1990 Jan	1	Mani commenced business with a capital of Rs.80, 000
	2	Purchased goods for Rs.24, 000
	3	Bought furniture for Rs.20, 000
	5	Sold goods for Rs.18, 000
	7	Sold goods to Ram on credit for Rs.15, 000
	8	Purchased goods from David on credit for Rs.6, 000
	15	Cash received from Kumar Rs.14, 950, allowed him discount Rs.50
	18	Paid cash to David Rs.2, 000
	22	Drawn for personal use Rs.3, 000
	25	Opened a bank account by depositing Rs.11, 000
	26	Cash sales Rs.5,000
	31	Rent paid Rs.2, 000; Salary paid Rs.3, 500

### Section C

Answer the following:

(2x20 = 40)

- 1) Prepare a trading and P/L A/C for the month ending 30.04.2017 and a balance sheet as at that date from the following Trail Balance:

Particulars	Dr. (Rs.)	Cr. (Rs.)
Opening Stock	16,000	
Capital		45,000
Salaries	13,000	
Drawings	4,000	
Carriage Inwards	500	
Carriage Outwards	1,000	
Sales Return	1,000	
Purchase Return		700
Loan to Mr. X	11,000	
Loan from Mr. Y		7,000
Rent	1,300	
Rent Outstanding		200
Purchase	40,000	
Sales		73,100
Debtors	25,000	
Creditors		8,000
Bad debt	800	
Reserve for Bad Debt		1,200
Discount allowed/ Received	600	300
Furniture	11,700	
Wages	500	
Insurance Premium	1,200	
Rent by sub-letting		800
Cash	700	
Bank	8,000	
<b>Total</b>	<b>1,36,300</b>	<b>1,36,300</b>

**Adjustments:**

- Closing stock Rs. 10,500 but the market value of closing stock was Rs. 9,500.
- Insurance premium prepaid Rs.200
- Depreciation is to be provided @ 5% on furniture.
- Bad and doubtful debts are to be provided @ 10%

**Prepare final accounts using Tally.**

- 2) Height of the fathers and sons are given below. Find the height of the son when the height of the father is 70 inches.

<b>Father Height (inches)</b>	71	68	66	67	70	71	70	73	72	65	66
<b>Sons Height (inches)</b>	69	64	65	63	65	62	65	64	66	59	62

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

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