

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

COURSE : ALLIED

PAPER : BUSINESS ANALYSIS USING COMPUTERS

TIME : 3 HOURS

MAX. MARKS: 100

Section A

Answer the following:

(4x5=20)

- 1) From the following profit and loss account prepare a common size income statement:
 (Rs. In thousands)

| Particulars | 2007 | 2008 | Particulars | 2007 | 2008 |
|----------------------------|---------------|---------------|--------------|---------------|---------------|
| To cost of goods sold | 12,000 | 15,000 | By net sales | 16,000 | 20,000 |
| To administrative expenses | 400 | 400 | | | |
| To selling expenses | 600 | 800 | | | |
| To net profit | 3,000 | 3,800 | | | |
| | 16,000 | 20,000 | | 16,000 | 20,000 |

- 2) Construct **4-yearly moving average** for the given data:

| Years | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 |
|--------|------|------|------|------|------|------|------|------|------|------|------|
| Values | 12 | 25 | 39 | 54 | 70 | 87 | 105 | 100 | 82 | 65 | 49 |

- 3) A drug is given to 10 patients, and the increments in their blood pressure were recorded to be 3,6,2,4,3,4,6,0,0,2. Is it reasonable to believe that the drug has no effect on change of blood pressure? (5% valve of t for 9 degree of freedom) – test the following using SPSS.
- 4) Alpha company wants to invest in a project costing Rs.5, 00,000. The project has an useful life of 5years with no salvage value. The company's tax rate is 55% . The estimated cash flows before tax (CFBT) from the proposed investment proposals are as follows:-

| Year | 1 | 2 | 3 | 4 | 5 |
|------|----------|----------|----------|----------|----------|
| CFBT | 1,00,000 | 1,10,000 | 1,40,000 | 1,50,000 | 2,50,000 |

Compute the Pay-Back Period

Section B

Answer the following:

(4x10 = 40)

- 1) The expenses for budgeted production of 10,000 units in a factory are furnished below:

| Particulars | Per unit |
|--------------------------------------|----------|
| Material | 70 |
| Labour | 25 |
| Variable overheads | 20 |
| Fixed overheads (1,00,000) | 10 |
| Variable expenses (Direct) | 5 |
| Selling expenses (10% fixed) | 13 |
| Distribution expenses (20% fixed) | 7 |
| Administration expenses (Rs. 50,000) | 5 |
| Total cost per unit | 155 |

Prepare a budget for production of

1. 8,000 units
2. 6,000 units
3. Calculate the cost per unit at both levels

Assume that administration expenses are fixed for all level of production.

- 2) The following data relate to age of employees and the number of days they were reported sick in a month.

| Employees | | | | | | | | | | |
|----------------------|----|----|----|----|----|----|----|----|----|----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Age (X) | 30 | 32 | 35 | 40 | 48 | 50 | 52 | 55 | 57 | 61 |
| Sick Days (Y) | 1 | 0 | 2 | 5 | 2 | 4 | 6 | 5 | 7 | 8 |

Calculate Karl Pearson's co-efficient of correlation and interpret it.

- 3) Journalize the following transaction in the books of J.K. Enterprise and show the following in Day Book:

01.01.2009 Mr. John Invested 2, 00,000 as capital

03.01.2009 Purchased Goods from S.K creation on credit 2, 00,000

04.01.2009 Stationery purchased for 1,000

05.01.2009 Goods sold to Indian cotton for Credit 45,000

06.01.2009 Rent paid to building owner 1,500

07.01.2009 Cash withdrawn for personal use 5,000

09.01.2009 Computer purchased from computer solutions 30,000

10.01.2009 Paid commission 500

11.01.2009 Deposit cash in to SBI 15,000

12.01.2009 Cashesales 25,000

13.01.2009 Cheque Received from Indian cotton 25,000

14.01.2009 Goods returned by Indian cotton 2,500

15.01.2009 Cash withdrawn from SBI 10,000

16.01.2009 Goods returned to S.K creation 5,000

- 4) A milk producer union wishes to test whether the preference pattern of consumers for its products is dependent on income levels. A random sample of 500 individuals gives the following data:

| Income | Product Preferred | | |
|--------|-------------------|-----------|-----------|
| | Product A | Product B | Product C |
| Low | 170 | 30 | 80 |
| Medium | 50 | 25 | 60 |
| High | 20 | 10 | 55 |

Can you conclude that the preference patterns are independent of income levels?

(Use SPSS for testing)

Section C

Answer the following:

(2x20 = 40)

- 1) From the following trial balance of Ramdas, prepare Trading, Profit & Loss Account for the year ended 31st December 1991 and a Balance Sheet as on that date:

| Particulars | Dr. Rs. | Cr. Rs. |
|-------------------------------------|-----------------|-----------------|
| Capital | | 60,000 |
| Drawings | 7,200 | |
| Stock, 1 st January 1991 | 20,500 | |
| Purchases | 68,000 | |
| Carriage inwards | 1,500 | |
| Sales | | 1,40,500 |
| Sundry Debtors | 23,500 | |
| Sundry Creditors | | 14,300 |
| Cash in Hand | 500 | |
| Cash in Bank | 2,200 | |
| Carriage Outwards | 1,700 | |
| Salaries | 16,000 | |
| Factory Rent | 4,000 | |
| Bills Receivable | 5,300 | |
| Bill Payable | | 4,200 |
| Insurance | 1,200 | |
| Furniture | 10,000 | |
| Machinery | 28,000 | |
| Office Rent | 2,000 | |
| Manufacturing Wages | 21,500 | |
| Provision For Doubtful Debts | | 1,000 |
| Manufacturing Expenses | 1,500 | |
| General Expenses | 5,400 | |
| | 2,20,000 | 2,20,000 |

The following adjustments are required:

- Stock on 31st December 1991 amounted to Rs. 27,000.
 - Write off Rs.500 as bad debts and maintain the provision for doubtful debts at 5% on Sundry Debtors.
 - Unexpired Insurance Rs.300
 - Depreciate Machinery by 5% and Furniture by 10%
- Prepare final accounts using Tally.

- 2) From the data given below find the two regression equations and plot the scatter diagram Using SPSS:

| | | | | | | | |
|-----------------------------|----|----|----|----|----|----|----|
| Sales (Rs. Crores) | 14 | 16 | 18 | 20 | 24 | 30 | 32 |
| Adv. Exp.(Rs. Lakhs) | 52 | 62 | 65 | 70 | 76 | 80 | 78 |
