

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

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

**Section A**

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

- 1) Calculate 7 yearly moving averages for the following data of the numbers of commercial and industrial failures in a country during 1982 and 1995.

Years	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
No. of failures	23	26	28	32	20	12	12	10	9	13	11

- 2) 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 NPV.**

- 3) From the details given below prepare a common size income statement of ABC Ltd.

	Year ending 31.12.2006 Rs.	Year ending 31.12.2007 Rs.
Sales	2,00,000	5,00,000
Cost of Sales	1,00,000	2,20,000
Operating expenses	20,000	30,000
Non-operating expenses	30,000	35,000

- 4) Journalize the following transactions, post them to the ledger and prepare Trial Balance using Tally:

1998 Jan      1      James started business with Rs.20, 000 as capital  
                   3      He purchased goods from Mark on credit Rs.6, 000  
                   7      He sold goods on credit to Sushil Rs.4, 000  
                   10     He paid cash to Mark Rs. 4,000  
                   13     He received cash from Sushil Rs.3, 000  
                   15     Credit Purchases from Mark Rs.8, 000  
                   22     Cash paid to Mark Rs.6, 000  
                   30     Rent paid Rs.1, 000

Answer the following:

(4x10 = 40)

- 1) From the following information prepare a cash budget for the months of June and July.

Month	Credit Sales (Rs.)	Credit Purchase (Rs.)	Manufacturing Overheads (Rs.)	Selling Overheads (Rs.)
April	80,000	60,000	2,000	3,000
May	84,000	64,000	2,400	2,800
June	90,000	66,000	2,600	2,800
July	84,000	64,000	2,000	2,600

**Additional Information:**

1. Advance tax of Rs.4,000 payable in June and in December 1994
  2. Credit period allowed to debtors in two months
  3. Credit period allowed by the vendors or suppliers
  4. Delay in the payment of other expenses one month
  5. Opening balance of cash on 1<sup>st</sup> June is estimated as Rs. 20,000.
- 2) Calculate Karl Pearson's co-efficient of correlation between age and playing habits from the data given below using SPSS.

Age	20	21	22	23	24	25
No. of Students	500	400	300	240	200	160
Regular Players	400	300	180	96	60	24

- 3) Fit a trend line using the method of least squares for the following data using EXCEL.

Year	2005	2006	2007	2008	2009
Production	90	83	86	97	92

- 4) Two laboratories A and B carry out independent estimate of fat content in ice-cream made by a firm. A sample is taken from each batch, halved, and the separated halves sent to the two laboratories. The fat content obtained by the laboratories is recorded below:

Batch No.	1	2	3	4	5	6	7	8	9	10
Lab A	7	8	7	3	8	6	9	4	7	8
Lab B	9	8	8	4	7	7	9	6	6	6

Is there a significant difference between the mean fat content obtained by the two laboratories A and B?

**Section C**

Answer the following:

(2x20 = 40)

- 1) From the following trial balance prepare trading and profit & Loss Account for the year ending 31<sup>st</sup> December 1990, and the Balance sheet as on that date:

Particulars	Rs.	Particulars	Rs.
Stock (1.1.1990)	45,000	Sales	3,15,000
Purchases	2,50,000	Capital	1,50,000
Wages	10,000	Sundry Creditors	30,000
Salaries	15,000	Return outwards	3,000
Discount payable	3,000	Discount Receivable	5,000
Postage	2,000	Bill payable	2,000
Advertising	15,000		
Return	2,000		
Drawings	10,000		
Furniture	18,000		
Debtors	40,000		
Cash at Bank	20,000		
Building	70,000		
Cash in hand	5,000		
	<b>5,05,000</b>		<b>5,05,000</b>

**Other information:**

1. Stock on 31.12.1990 Rs. 81,000.
  2. Provide depreciation @ 10% p.a. on furniture.
  3. Wages and salaries outstanding to the extent of Rs. 1,200 and Rs.600 respectively.  
Prepare final accounts using Tally.
- 2) From the data given below find the two regression equations and plot the scatter diagram Using SPSS:

Marks in Economics	25	28	35	32	31	36	29	38	34	32
Marks in Statistics	43	46	49	41	36	32	31	30	33	39

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