

B..Com (CS) DEGREE EXAMINATION APRIL 2019  
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 percentages taking 2016 as base year using MS Excel.

Particulars	2016	2017	2018
Sales	100000	150000	200000
Purchases	80000	120000	144000
Expenses	10000	16000	30000
Profit	10000	14000	26000

- 2) Calculate the coefficient of correlation for the following data using SPSS:

A	20	12	18	20	24	26	22	18
B	18	8	12	18	22	26	16	8

- 3) Construct 3-yearly moving averages for the following data using MS Excel:

X	2008	2009	2010	2011	2012	2013	2014
Y	70	75	90	98	84	91	100

- 4) Raju makes an initial deposit of Rs. 2,00,000 in Laxmi Bank Ltd. Interest is compounded at 10% p.a. for 6 years. Compute the amount of maturity if interest is compounded (a) annually (b) compounded half-yearly using MS Excel.

Section B

Answer the following: (4x10 = 40)

- 5) Journalize the transactions given below in the books of Ramani & Co. for the year 2018.

May	1	Ramani started business with Rs. 1,00,000.
	2	Purchased goods for cash Rs. 10,000
	4	Bought furniture for Rs. 5,000
	6	Sold goods for Rs. 8,000.
	8	Purchased goods from Manoj Rs. 11,000.
	10	Paid telephone rent for Rs.500.
	15	Sold goods from Keshav Ram for Rs. 12,000.
	22	Opened a bank account and deposited Rs.5,800.
	30	Paid salaries to staff Rs. 1,500
	31	Paid Wages Rs. 500

- 6) From the following data forecast the cash position at the end of April, May & June 2018 using MS Excel.

Month	Sales Rs.	Purchases Rs.	Wages Rs.	Sales Expenses Rs.
February	1,20,000	80,000	10,000	7,000
March	1,30,000	98,000	12,000	9,000
April	70,000	1,00,000	8,000	5,000
May	1,16,000	1,03,000	10,000	10,000
June	85,000	80,000	8,000	6,000

Further Information:

Sales at 10% realized in the month of sales balance in two subsequent months

Purchases: Creditors are paid in the month following month of supply

Wages: 20% paid in the following month

Income tax payable in June

Dividend Rs. 12,000 payable in June

Cash Balance on hand as on 1-4-2018 Rs. 40,000.

- 7) Calculate paired sample t-test to test the effectiveness of a training programme given using SPSS.

<b>Before Training</b>	23	20	19	21	18	20	18	17	23	16	19
<b>After Training</b>	24	19	21	18	20	22	20	20	23	20	27

- 8) Each of the following projects requires a cash outlay of Rs. 2, 00,000. You are required to suggest which project should be accepted if the standard pay-back period is 5 years using NPV method using MS Excel.

Year	Cash Inflow	
	Project A (Rs.)	Project B (Rs.)
1	50,000	70,000
2	50,000	60,000
3	50,000	40,000
4	50,000	30,000
5	50,000	-

### Section C

Answer the following:

(2x20 = 40)

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

Test 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 Equations using MS Excel.

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

<b>Particulars</b>	<b>Dr. (Rs.)</b>	<b>Cr. (Rs.)</b>
Capital	-	172280
Drawings	6800	-
Purchases and Sales	64800	176400
Returns	4600	4300
Carriage inwards	3000	-
Lighting and heating	1600	-
Water and Gas	6800	-
Stock as on 1.1.2006	14600	-
Rent (office)	1800	-
Wages and Salaries	5000	-
Electricity	2600	-
Postage	400	-
Printing charges	1400	-
Legal charges	960	-
Interest earned	-	780
Furniture	38200	-
Machinery	120000	-
Buildings	70000	-
Cash in hand	11200	-
<b>Total</b>	<b>353760</b>	<b>353760</b>

#### **Additional Information**

- Closing stock Rs.10,200
  - Outstanding expenses wages Rs. 1,400, Rent Rs. 600
  - Prepaid printing charges Rs.400
  - Interest earned but not received Rs.200
  - Depreciate buildings @ 2%, Machineries 5% and furniture 10%.
- Prepare his final accounts using Tally.

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