

B.Com (CS) DEGREE EXAMINATION APRIL 2019
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 5-yearly moving average of the following data using MS Excel:

Years	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Marks	166	159	179	196	201	203	205	214	203	219

- 2) From the following balance sheet extracts, compute trend percentages taking 2016 as the base year using MS Excel:

Particulars	2016	2017	2018
Stock	150000	225000	300000
Debtors	120000	180000	216000
Cash	15000	24000	45000
Current liabilities	15000	21000	39000

- 3) Raj makes an initial deposit of Rs. 1,00,000 in Laxmi Bank Ltd. Interest is compounded at 8% p.a. for 6 years. Compute the amount of maturity if interest is compounded (a) annually (b) compounded half-yearly using MS Excel.

- 4) Calculate the value of the correlation coefficient for the following data using SPSS.

Age	30	18	27	30	36	39	33	27
Height	27	12	18	27	33	39	24	12

Section B

Answer the following: (4x10 = 40)

- 5) Test the effectiveness of two types of drugs given to two groups of patients for their increasing weight. Test whether there is a significant difference in the drugs given to the patients using SPSS.

Drug A	8	12	13	9	3		
Drug B	10	8	12	15	6	8	11

- 6) Each of the following projects requires a cash outlay of Rs. 50,000. You are required to suggest which project should be accepted if the standard pay-back period is 5 years using NPV method.

year	Cash Inflow	
	Project A (Rs.)	Project A (Rs.)
1	10,000	20,000
2	10,000	15,000
3	10,000	10,000
4	10,000	5,000
5	10,000	-

- 7) The expenses for budgeted production of 20,000 units in a factory are furnished below:

Particulars	Per unit
Material	140
Labour	50
Variable overheads	40
Fixed overheads (2,00,000)	20
Variable expenses (Direct)	10
Selling expenses (10% fixed)	30
Distribution expenses (20% fixed)	20
Administration expenses (Rs. 50,000)	10
Total cost per unit	320

Prepare a budget for production of 10,000 units. Also calculate the cost per unit.

- 8) Journalise the following transactions:

January	1	Kousicommenced business with a capital of Rs.1,60, 000
	2	Purchased goods for Rs.24, 000
		Bought furniture for Rs.20, 000
		Sold goods for Rs.18, 000
		Sold goods to Ram on credit for Rs.15, 000
		Purchased goods from David on credit for Rs.6, 000
		Cash received from Kumar Rs.15,000
		Paid cash to David Rs.2, 000
	25	Opened a bank account by depositing Rs.11, 000
	31	Rent paid Rs.2, 000; Salary paid Rs.3, 500

Section C

Answer the following:

(2x20 = 40)

- 9) Prepare final accounts of Divya& Co. from the following Trail Balance:

Particulars	Dr. (Rs.)	Cr. (Rs.)
Opening Stock	32000	
Capital		90000
Salaries	26000	
Drawings	8000	
Carriage Inwards	1000	
Carriage Outwards	2000	
Sales Return	2000	
Purchase Return		1400
Loan to Mr. X	22000	
Loan from Mr. Y		14000
Rent	2600	
Rent Outstanding		400
Purchase	80000	

Sales		146200
Debtors	50000	
Creditors		18400
Bad debt	1600	
Discount allowed/ Received	1200	600
Furniture	23400	
Wages	1000	
Insurance Premium	2400	
Rent by sub-letting		1600
Cash	1400	
Bank	16000	
	272600	272600

Adjustments:

- Closing stock Rs. 21,000
- Insurance premium prepaid Rs.400
- Depreciation is to be provided @ 5% on furniture.
Prepare final accounts using Tally.

10) Weights of Mothers and daughters are given below.

Mothers Weight (Kg)	71	68	66	67	70	71	70	73	72	65	66
Daughters Weight (Kg)	69	64	65	63	65	62	65	64	66	59	62

Calculate the Regression Equations using MS Excel.
