

B.Com (CS) DEGREE EXAMINATION APRIL 2019
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:

Particulars	Year ending 31.12.2016 Rs.	Year ending 31.12.2017 Rs.
Sales	250000	375000
Cost of Sales	200000	300000
Operating expenses	25000	40000
Non-operating expenses	25000	35000

- 2) Construct 7-yearly moving average for the given data using MS Excel:

Years	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Values	20	34	24	50	78	108	140	174	210	200	164

- 3) Rao makes an initial deposit of Rs. 60,000 in Laxmi Bank Ltd. Interest is compounded at 9% p.a. for 5 years. Compute the amount of maturity if interest is compounded (a) annually (b) compounded half-yearly.
- 4) The following data relate to inputs and labour productivity. Calculate Karl Pearson's co-efficient of correlation using SPSS.

1) Inputs	40	24	36	40	48	52	44	36	40	24
2) Labour Productivity	36	16	24	36	44	52	32	16	36	16

Section B

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

- 5) The expenses for budgeted production of 5,000 units in a factory are furnished below:

Particulars	Per unit
Material	35
Labour	10
Variable overheads	10
Fixed overheads (50,000)	10
Variable expenses (Direct)	5
Selling expenses (10% fixed)	10
Distribution expenses (20% fixed)	5
Administration expenses (Rs. 25,000)	5
Total cost per unit	90

Prepare a budget for production of 6,000 units. Calculate the cost per unit.

- 6) Tests were made at short intervals on spark plugs from two manufacturers. The following table gives the number of hours of service given by plugs from two sources:

A	200	210	190	200	190	200	180	200	200	210
B	190	200	210	190	180	190	200	192		

Test whether the results indicate a statistical significant difference between the spark plugs using SPSS.

- 7) Journalize the following transaction in the books of Krishna Enterprise:

Feb	1	Mr. Krishna Invested 4, 00,000 as capital
	3	Purchased Goods from S.K creation on credit 2, 00,000
	4	Stationery purchased for 1,000
	5	Goods sold to Indian cotton for Credit 45,000
	7	Cash withdrawn 5,000
	9	Computer purchased from computer solutions 30,000
	10	Paid commission 500
	11	Opened a bank account and deposited Rs. 15,000
	12	Cashsales 25,000
	13	Cash Received from Indian cotton 25,000

- 8) A company wants to invest in a project costing Rs.50,000. The project has a useful life of 5years with no salvage value. The company's tax rate is 35%. The estimated cash flows before tax (CFBT) from the proposed investment proposals are as follows:

Year	1	2	3	4	5
CFBT	10,000	10,692	12,769	13,462	20,385

Compute the (a) Internal Rate of Return (b) Net Present Value at 10% discount rate using Ms Excel.

Section C

Answer the following:

(2x20 = 40)

- 9) From the following trial balance of Lakshman, prepare Trading, Profit & Loss Account for the year ended 31st December 2018 and a Balance Sheet as on that date:

Particulars	Dr. Rs.	Cr. Rs.
Capital		120000
Drawings	14400	
Stock, 1 st January 2018	41000	
Purchases	136000	
Carriage inwards	3000	
Sales		281000
Sundry Debtors	47000	
Sundry Creditors		28600
Cash in Hand	1000	
Cash in Bank	4400	
Carriage Outwards	3400	
Salaries	32000	
Factory Rent	8000	
Bills Receivable	10600	
Bill Payable		10400
Insurance	2400	

Furniture	20000	
Machinery	56000	
Office Rent	4000	
Manufacturing Wages	43000	
Manufacturing Expenses	3000	
General Expenses	10800	
	440000	440000

The following adjustments are required:

- (a) Stock on 31st December 1991 amounted to Rs. 54,000.
 - (b) Unexpired Insurance Rs.600
 - (c) Depreciate Machinery by 5% and Furniture by 10%
- Prepare final accounts using Tally.

10) From the data given below find the two regression equations using MS Excel:

Sales (Rs. Crores)	28	32	36	40	48	60	64
Adv. Exp. (Rs. Lakhs)	104	124	130	140	152	160	156
