

B.Com (CS) DEGREE EXAMINATION APRIL 2019
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 Karl Pearson's co-efficient of correlation for the following data using SPSS.

X	50	30	45	50	60	65	55	45
Y	45	20	30	45	55	65	40	20

- 2) Raju makes an initial deposit of Rs.50,000 in Laxmi Bank Ltd. Interest is compounded at 6% p.a. for 4 years. Compute the amount of maturity if interest is compounded (a) annually (b) compounded half-yearly.
- 3) From the details given below prepare a common size income statement of ABC Ltd.

	Year ending 31.12.2016 Rs.	Year ending 31.12.2017 Rs.
Sales	200000	300000
Cost of Sales	160000	240000
Operating expenses	20000	32000
Non-operating expenses	20000	28000

- 4) Calculate 5 yearly moving averages for the following data using MS Excel:

Years	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Production	52	64	62	24	40	36	48	65	47	52	26

Section B

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

- 5) 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 1st June is estimated as Rs. 20,000.

6) Journalize the following transactions

2008	Jan	1	Sai started business with Rs.2,00,000 as capital
		3	He purchased goods from Meenakshi on credit Rs.6, 000
		7	He sold goods on credit to Sushil Rs.4, 000
		10	He paid cash to MeenakshiRs. 4,000
		13	He received cash from Sushil Rs.3, 000
		20	Rent paid Rs.1, 000
		22	Opened a bank account and deposited Rs. 10,000
		23	Purchased Furniture and Fittings for Rs. 60,000
		25	Cash Sales Rs 10,000
		28	Cash purchases Rs 2,500

- 7) A company wants to invest in a project costing Rs. 1,00,000. The project has a useful life of 5 years 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	20000	21384	25538	26924	40770

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

- 8) 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 using SPSS?

Section C**Answer the following:****(2x20 = 40)**

- 9) From the following trial balance prepare Trading and Profit & Loss Account for the year ending 31st December 2018 and the Balance sheet as on that date:

Particulars	Rs.	Particulars	Rs.
Stock (1.1.2018)	90000	Sales	630000
Purchases	500000	Capital	300000
Wages	20000	Sundry Creditors	60000
Salaries	30000	Return outwards	6000
Discount payable	6000	Discount Receivable	10000
Postage	4000	Bill payable	4000
Advertising	30000		
Return	4000		
Drawings	20000		
Furniture	36000		
Debtors	80000		
Cash at Bank	40000		
Building	140000		
Cash in hand	10000		
	1010000		1010000

Other information:

1. Stock on 31.12.1990 Rs. 1,62,000.
2. Provide depreciation @ 10% p.a. on furniture.
3. Wages and salaries outstanding to the extent of Rs. 2,400 and Rs. 1,200 respectively.
Prepare final accounts using Tally.

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

1) Marks in FM	50	56	70	64	62	72	58	76	68	64
2) Marks in FA	86	92	98	82	72	64	62	60	66	78
