

**PSG COLLEGE OF ARTS & SCIENCE**  
(AUTONOMOUS)  
**PG DEGREE EXAMINATION DECEMBER 2023**  
(Third Semester)  
**TRANS DISCIPLINARY COURSE**  
(Common to PG Programmes)  
**BUSINESS INTELLIGENCE AND ANALYTICS**

Time: Three Hours

Maximum: 50 Marks

**SECTION-A (5 Marks)**

Answer ALL questions

ALL questions carry EQUAL marks (5 x 1 = 5)

- 1 The statements prepared to indicate the profit and loss, and financial position of a business is called \_\_\_\_\_.  
(i) Trial balances (ii) Financial statements  
(iii) Bank reconciliation statements (iv) All of the above
- 2 Basic objective of cost accounting is \_\_\_\_\_.  
(i) Tax compliance (ii) Financial audit  
(iii) Cost ascertainment (iv) Cost increasing
- 3 What is the main objective of management accounting?  
(i) To identify and analyze the result of business operations  
(ii) To study business transactions  
(iii) To check and maintain accounting records  
(iv) To remind the amount due to customers
- 4 \_\_\_\_\_ is the buying and selling of goods and services through Which function is used to add the values in a range?  
(i) Count() (ii) Sum() (iii) ABS() (iv) Sumif()
- 5 Total number of Ledgers, Groups, Entries etc. can be shown from \_\_\_\_\_.  
(i) Company Information (ii) Tally Audit  
(iii) Statistics (iv) Accounts Information

**SECTION - B (15 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 3 = 15)

- 6 a What is accounting? Explain the objectives of accounting?  
OR  
b Discuss the different accounting concepts.
- 7 a Explain the objectives of cost accounting.  
OR  
b During the year 2020, X Ltd., produced 50,000 units of a product. The following were the expenses:

Particulars	Amount (Rs)
Stock of raw materials on 1.1.2020	10,000
Stock of raw materials on 31.12.2020	20,000
Purchases	1,60,000
Direct wages	75,000
Direct expenses	25,000
Factory expenses	37,500
Office expenses	62,500
Selling expenses	25,000

You are required to show a Cost Sheet showing cost per unit and total cost at each stage.

- 8 a Explain the scope and objectives of Management Accounting.  
OR  
b Describe the Skills Required to Become an IT Business Analyst.
- 9 a Illustrate the functions of Excel in accounting.  
OR  
b Explain the procedure to create dropdown lists in Excel.

Cont...

- 10 a Explain Tally and its applications.  
OR  
b Explain the procedure for company creation in Tally.

**SECTION -C (30 Marks)**

Answer ANY THREE questions  
ALL questions carry EQUAL Marks

(3 x 10= 30)

- 11 The following are some of the balances extracted from the ledger of Mr.Sundaram as on 31<sup>st</sup> December 2016. Prepare a trading account.

Stock 1.1.2016 12, 500  
Purchases 100,000  
Sales 150,000  
Returns outwards 5,000  
Returns inwards 10,000  
Salaries 4,400  
Wages 7,500  
Rent 2,750  
Carriage inwards 2,500  
Carriage outwards 750  
Power, coal, gas 1,000  
Stock on 31.12.2016 was valued at RS. 14, 000.

- 12 From the following information prepare cost sheet

Particulars	Amount (Rs)
Direct materials	1,00,000
Direct Wages	25,000
Direct expenses	5,000
Wages for foreman	2,500
Electric power	500
Lighting - Factory	1,500
Lighting - Office	500
Rent - Factory	5,000
Rent - Office	2,500
Salaries to salesman	1,250
Advertising	1,250
Income tax	10,000
Sales	1,89,500

- 13 From the following data, Find out
- Gross profit ratio
  - Net profit ratio
  - Return on total assets
  - Inventory turnover

Particulars	Amount	Particulars	Amount
Sales	2520000	Fixed assets	1440000
Cost of sales	1920000	Net worth	1500000
Net profit	360000	Debt	900000
Inventory	800000	Current liabilities	600000
Other current assets	760000		

- 14 What is an Excel Function? List out the Most Frequently Used Functions in Excel.  
15 Explain the accounting vouchers used in Tally.