

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

PG DEGREE EXAMINATION DECEMBER 2025
(Third Semester)

TRANS DISCIPLINARY COURSE
(Common to PG Programmes)

BUSINESS INTELLIGENCE AND ANALYTICS

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

$(10 \times 1 = 10)$

Module No.	Question No.	Question	K Level	CO
1	1	_____ contains various ledger balances on a particular date. a) A Revenue Statement b) Trial Balance c) An Expenditure Statement d) Ledger Account	K1	CO1
	2	Dual aspect concept results in the accounting equation: _____ a) Capital + Liabilities = Assets b) Capital = Assets c) Capital + Profit = Assets = Expenses d) Revenue = Expenses.	K2	CO1
2	3	At Break Even point _____ a) $TR < TC$ b) $TR = TC$ c) $TR > TC$ d) $TR = MC$	K1	CO2
	4	Indirect material scrap is adjusted along with _____. a) prime cost b) factory cost c) labour cost d) cost of goods sold	K2	CO2
3	5	Management accounting provides valuable services to management in performing _____ functions. a) Coordinating b) Controlling c) Planning d) All managerial functions	K1	CO3
	6	Solvency ratios indicate _____ a) Credit worthiness b) Activity c) Profitability d) Turnover	K2	CO3
4	7	You can set Excel in Automatic or Manual calculation mode. If it is in manual mode which key you will press to update the formula values? a) F9 b) F5 c) F8 d) F11	K1	CO4
	8	What is the keyboard shortcut (button or buttons to be pressed) for creating a chart from the selected cells? a) F3 b) F5 c) F7 d) F11	K2	CO4
5	9	What is the shortcut key for Payments in Tally? a) F3 b) F4 c) F5 d) F6	K1	CO5
	10	In Tally, what does the 'F2: Date' button do? a) Changes the company's financial year b) Modifies the voucher date c) Adjusts the system date d) Displays the current date report	K2	CO5

Cont...

SECTION - B (35 Marks)

Answer ALL questions

ALL questions carry EQUAL Marks $(5 \times 7 = 35)$

Module No.	Question No.	Question	K Level	CO																					
1	11.a.	Identify and explain what are accounting Conventions. (OR)	K3	CO1																					
	11.b.	Prepare Profit and loss account of Mr.Nagaraj for the year ended 31 st Dec 2021 from the following <table border="1"> <tr> <td>Grossprofit</td> <td>₹.1,25,000</td> <td>Salaries</td> <td>₹.15,000</td> </tr> <tr> <td>Rent</td> <td>₹.5,000</td> <td>Carriage outwards</td> <td>₹.1,000</td> </tr> <tr> <td>Selling expenses</td> <td>₹.500</td> <td>Income from investment</td> <td>₹.1,500</td> </tr> <tr> <td>Discount paid</td> <td>₹.600</td> <td>Discount received</td> <td>₹.1,000</td> </tr> <tr> <td>Interest paid</td> <td>₹.500</td> <td>Interest received</td> <td>₹.700</td> </tr> <tr> <td>Commission earned</td> <td>₹.2,000</td> <td>Wages</td> <td>₹.4,500</td> </tr> </table>			Grossprofit	₹.1,25,000	Salaries	₹.15,000	Rent	₹.5,000	Carriage outwards	₹.1,000	Selling expenses	₹.500	Income from investment	₹.1,500	Discount paid	₹.600	Discount received	₹.1,000	Interest paid	₹.500	Interest received	₹.700	Commission earned
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2	12.a.	The following data are available from the records of the company Sales ₹. 60000 Variable Cost ₹. 30000 Fixed Cost ₹. 15000 (a)Calculate P/V ratio, BE point and margin of safety at this level. (b)Calculate the effect of 10% increase in sales price (c) Calculate the Effect of 10% decrease in sales price. (OR)	K2	CO2																					
	12.b.	Illustrate and you are required to compile a statement showing cost and profit from the information given, showing clearly (a) Material consumed (b) Prime cost (c) Works cost (d) Cost of production (e) Cost of sales (f) Profit and (g) Sales Materials purchased ₹. 2,00,000 Wages ₹. 1,00,000 Direct expenses ₹.20,000 Opening stock of materials ₹. 40,000 Closing stock of materials ₹. 60,000 Factory overhead is absorbed at 20% on wages. Administration overheads are 25% on the work cost. Selling and distribution overheads are 20% on the cost of production. Profit is 20% on sales																							
3	13.a.	Identify and discuss the limitations of Ratio Analysis? (OR)	K3	CO3																					
	13.b.	Apply and Calculate Operating Profit, Gross Profit ratio and Net profit ratio ₹ Sales 2,00,000 Administration Exp 20,000 Gross Profit 70,000 Income from Investments 22,000 Selling Expenses 10,000 Loss Due to Fire 12,000																							
4	14.a.	Examine and Summarize about Sorting and filtering of data in a MS Excel. (OR)	K4	CO4																					
	14.b.	List about text wrapping in a cell and explain its steps with a neat diagram.																							
5	15.a.	How to create multiple ledgers in Tally ERP 9? (OR)	K4	CO5																					
	15.b.	How do you record a journal entry in Tally?																							

SECTION -C (30 Marks)

Answer ANY THREE questions

ALL questions carry EQUAL Marks $(3 \times 10 = 30)$

Module No.	Question No.	Question	K Level	CO																																																																				
1	16	<p>The following are the balances extracted from the books of Mr. Pradeep as on 31st Mar 2018</p> <table border="1"> <thead> <tr> <th>Debit balances</th><th>Amount</th><th>Credit balances</th><th>amount</th></tr> </thead> <tbody> <tr><td>Drawings</td><td>40,000</td><td>Capital</td><td>2,00,000</td></tr> <tr><td>Cash at bank</td><td>17,000</td><td>Sales</td><td>1,60,000</td></tr> <tr><td>Cash in hand</td><td>60,000</td><td>Sundry creditors</td><td>45,000</td></tr> <tr><td>Wages</td><td>10,000</td><td></td><td></td></tr> <tr><td>Purchases</td><td>20,000</td><td></td><td></td></tr> <tr><td>Stock (01.04.2018)</td><td>60,000</td><td></td><td></td></tr> <tr><td>Buildings</td><td>1,00,000</td><td></td><td></td></tr> <tr><td>Sundry debtors</td><td>44,000</td><td></td><td></td></tr> <tr><td>Bills receivables</td><td>29,000</td><td></td><td></td></tr> <tr><td>Rent</td><td>4,500</td><td></td><td></td></tr> <tr><td>Commission</td><td>2,500</td><td></td><td></td></tr> <tr><td>Generalexpenses</td><td>8,000</td><td></td><td></td></tr> <tr><td>Furniture</td><td>5,000</td><td></td><td></td></tr> <tr><td>Suspense account</td><td>5,000</td><td></td><td></td></tr> <tr><td></td><td>4,05,000</td><td></td><td>4,05,000</td></tr> <tr><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>Adjustments:</p> <p>Closing stock valued at Rs.40,000 on 31/3/2018 Interest on capital 6% Interest on drawings at 5% Depreciate building @10% per annum Write off bad debts Rs.1,000 Wages yet to be paid Rs.500</p> <p>Prepare trading A/c, Profit and Loss A/c and Balance sheet on 31/3/2018</p>	Debit balances	Amount	Credit balances	amount	Drawings	40,000	Capital	2,00,000	Cash at bank	17,000	Sales	1,60,000	Cash in hand	60,000	Sundry creditors	45,000	Wages	10,000			Purchases	20,000			Stock (01.04.2018)	60,000			Buildings	1,00,000			Sundry debtors	44,000			Bills receivables	29,000			Rent	4,500			Commission	2,500			Generalexpenses	8,000			Furniture	5,000			Suspense account	5,000				4,05,000		4,05,000					K4	CO1
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2	17	<p>Classify and calculate Prime cost, Factory cost, Cost of production, Cost of Sales and Profit from the following particulars:</p> <table border="1"> <thead> <tr> <th></th><th>Rs.</th><th></th><th>Rs.</th></tr> </thead> <tbody> <tr><td>Direct Materials</td><td>5,00,000</td><td>Depreciation:</td><td></td></tr> <tr><td>Direct Wages</td><td>50,000</td><td>Factory Plant</td><td>1000</td></tr> <tr><td>Wages of foreman</td><td>2,500</td><td>Office Premises</td><td>1,2000</td></tr> <tr><td>Electric power</td><td>5000</td><td>Consumable stores</td><td>7,500</td></tr> <tr><td>Lighting: Factory</td><td>8,500</td><td>Manager's Salary</td><td>4,000</td></tr> <tr><td>Office</td><td>500</td><td>Director's fees</td><td>2000</td></tr> <tr><td>Storekeeper's wages</td><td>10,000</td><td>Office stationery</td><td>5000</td></tr> <tr><td>Oil and Water</td><td>5000</td><td>Telephone charges</td><td>1250</td></tr> <tr><td>Rent: Factory</td><td>5,000</td><td>Postage and Telegrams</td><td>250</td></tr> <tr><td>Office</td><td>9500</td><td>Salesmen's Salaries</td><td>1,250</td></tr> <tr><td>Repairs and Renewals:</td><td></td><td>Travelling expenses</td><td>500</td></tr> <tr><td>Factory Plant</td><td>8500</td><td>Advertising</td><td>1,250</td></tr> <tr><td>Office Premises</td><td>500</td><td>Warehouse Charges</td><td>500</td></tr> <tr><td>Transfers to Reserves</td><td>4,000</td><td>Sales</td><td>7,89,500</td></tr> <tr><td>Discount on shares written off</td><td>500</td><td>Carriage outward</td><td>375</td></tr> <tr><td>Dividend</td><td>2,000</td><td>Income-tax</td><td>10,000</td></tr> </tbody> </table>		Rs.		Rs.	Direct Materials	5,00,000	Depreciation:		Direct Wages	50,000	Factory Plant	1000	Wages of foreman	2,500	Office Premises	1,2000	Electric power	5000	Consumable stores	7,500	Lighting: Factory	8,500	Manager's Salary	4,000	Office	500	Director's fees	2000	Storekeeper's wages	10,000	Office stationery	5000	Oil and Water	5000	Telephone charges	1250	Rent: Factory	5,000	Postage and Telegrams	250	Office	9500	Salesmen's Salaries	1,250	Repairs and Renewals:		Travelling expenses	500	Factory Plant	8500	Advertising	1,250	Office Premises	500	Warehouse Charges	500	Transfers to Reserves	4,000	Sales	7,89,500	Discount on shares written off	500	Carriage outward	375	Dividend	2,000	Income-tax	10,000	K4	CO2
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