Time: 1 hr.   Marks:30

Note:
1. Draw neat diagrams wherever necessary.
2. Figures to the right indicate full marks.
3. Write any **TWO** questions from the following
4. Each question carry **15 Marks**.

Q.1   Explain the method for calculating a 3-period and 5-period Weighted Moving Average (WMA) using Excel.   **[15]**

Q.2   Following details are available from the records of a firm. **Prepare a cash budget for the three months ending**   **[15]**
        30.06.2006.

Months	Sales Rs.	Materials Rs.	Wages Rs.	Overheads Rs.
February	14,000	9,600	3,000	1,700
March	15,000	9,000	3,000	1,900
April	16,000	9,200	3,200	2,000
May	17,000	10,000	3,600	2,200
June	18,000	10,400	4,000	2,300

Additional Information:
1. 10% sales are on cash.
2. 50% of the credit sales are collected in the next month and balance in the following month.
3. Period of credit allowed by suppliers 2 months.
4. Delay in the payment of wages ¼ month.
5. Delay in the payment of overheads ½ month.
6. Cash and bank balance on 1.04.2006 is expected to be Rs. 6,000.
7. Plant and machinery will be installed in February 2006 at a cost of Rs. 96,000. The monthly instalment of Rs. 2,000 are payable from April 2006 onwards.
8. Advance to be received for sales of vehicle Rs. 9,000 in June.
9. Dividend from investment Rs. 1,000 is expected to be received in June 2006.
10. Advance income tax to be paid in June 2006 Rs. 2,000.

Q.3 a) Explain moving average and types of moving averages.   **[10]**

     b) How does the FORECAST.LINEAR function work in Excel? Provide its syntax.   **[05]**

                                    ---X---X---