KUMARAGURU
college of technology
character is life

B.TECH DEGREE EXAMINATIONS: DEC 2022

(Regulation 2018)

Fourth Semester

ARTIFICIAL INTELLIGENCE AND DATA SCIENCE

U18AIT4006: Finance for Engineers

COURSE OUTCOMES

CO1: Understand key accounting concepts, terms, and principles.

CO2: Learn complex accounting transactions and how they relate to accounting principles.

CO3: Implement software development budgeting.

Time: Three Hours   **Maximum Marks: 100**

Answer all the Questions:-

PART A (10 x 2 = 20 Marks)

(Answer not more than 40 words)

1.	Define Accounting.	CO1	[K$_1$]
2.	Define cost accounting.	CO1	[K$_1$]
3.	List out the types of financial reports.	CO1	[K$_1$]
4.	What is a liability?	CO2	[K$_1$]
5.	Write the expansion of EBITDA.	CO3	[K$_1$]
6.	What is a cash flow?	CO2	[K$_1$]
7.	What do you mean by financial statement?	CO2	[K$_1$]
8.	Distinguish between Trial Balance and Balance Sheet.	CO3	[K$_2$]
9.	Define budget.	CO2	[K$_1$]
10.	Define project plan.	CO2	[K$_1$]

Answer any FIVE Questions:-
PART B (5 x 16 = 80 Marks)
(Answer not more than 400 words)

11.	a)	Explain the objectives of accounting and discuss its functions.	8	CO1	[K$_2$]
	b)	Discuss the major differences between accounts receivable and accounts payable.	8	CO1	[K$_2$]

12.	a)	"Financial reporting is a mandatory requirement in the annual report of a company". Discuss.	8	CO2	[K$_2$]
	b)	Discuss any four limitations of Single entry system of bookkeeping	8	CO2	[K$_2$]
13.	a)	What is a cash flow? State the objectives of preparing a cash flow statement.	8	CO3	[K$_1$]
	b)	"EBITDA is a measure of a company's financial performance". Discuss.	8	CO3	[K$_2$]
14.	a)	Explain key financial ratios and how to calculate financial ratio's from balance sheet and income statement.	8	CO1	[K$_4$]
	b)	What do you mean by trial balance? Discuss in detail various method of preparing trial balance with the help of examples.	8	CO3	[K$_1$]
15.	a)	List out the differences between a balance sheet and income statement.	8	CO1	[K$_1$]
	b)	What is a budget? Explain in detail about the types of budgets.	8	CO2	[K$_1$]
16.	a)	As a project manager how would you go ahead with your project appraisal? Examine the different aspects to be employed for this purpose.	8	CO3	[K$_4$]
	b)	Outline the Do's and Don'ts of software development budgeting.	8	CO3	[K$_2$]

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