



B. TECH DEGREE EXAMINATIONS: APRIL / MAY 2023

(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 the term 'Accounting'. | CO1 | [K ₁] |
| 2. What is Double Entry System of Accounting? | CO1 | [K ₂] |
| 3. Explain the term 'Inventory'. | CO1 | [K ₂] |
| 4. What do you mean by 'Costing' and 'Cost Accounting'? | CO2 | [K ₂] |
| 5. What are the 'debit and credit rules' of accounting | CO2 | [K ₃] |
| 6. What is an Annual Report? Why is it prepared? | CO2 | [K ₂] |
| 7. State the uses of a Cash Flow Statement. | CO2 | [K ₂] |
| 8. What are Solvency Ratios used for? Name them. | CO2 | [K ₃] |
| 9. What is the importance of budget estimation? | CO3 | [K ₂] |
| 10. What do you understand by the term 'Outsourcing'? | CO3 | [K ₁] |

Answer any FIVE Questions: -

PART B (5 x 16 = 80 Marks)

(Answer not more than 400 words)

- | | | | |
|---|----|-----|-------------------|
| 11. a) From the following transactions, prepare a Store Ledger Account using FIFO Method and show the value of closing stock. | 10 | CO1 | [K ₃] |
| a) 1 June Opening Stock 300 units @ Rs. 20 each | | | |
| b) 4 June Purchased 500 units @ Rs. 21 each | | | |
| c) 6 June Issued 600 units | | | |

15. a) Explain the types of cash flow from various activities 8 CO2 [K₂]
- b) Mr. Zen wants to invest in Orange Ltd. As an investor. Being his financial advisor how you will guide him in making this decision using ratio analysis as a tool? 8 CO3 [K₃]
16. a) What is the significance of Finance and Accounting in the field of Software development Project? 6 CO3 [K₂]
- b) You and your friend have got a new project of a e-learning app development called Cyju's. How will you plan a budget to quote a profitable and effective price for this project? (Give step wise detail) 10 CO3 [K₃]
