



**B.E/B.TECH DEGREE EXAMINATIONS: APRIL /MAY 2024**

(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)**

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|--|-----|-------------------|
| 1. Tell about accounting cycle.                            | CO1 | [K <sub>1</sub> ] |
| 2. Spell the meaning of Inventory accounting.              | CO1 | [K <sub>1</sub> ] |
| 3. Infer the purpose of IFRS.                              | CO1 | [K <sub>1</sub> ] |
| 4. Extend the meaning of book keeping.                     | CO1 | [K <sub>2</sub> ] |
| 5. Classify and label the 3 types of cash flows.           | CO2 | [K <sub>2</sub> ] |
| 6. What is EBITDA?   | CO2 | [K <sub>2</sub> ] |
| 7. Demonstrate the importance of Financial Ratios.         | CO2 | [K <sub>2</sub> ] |
| 8. Extend the purpose of accounting verticals in business. | CO2 | [K <sub>2</sub> ] |
| 9. Categorize the types of budget estimates.               | CO3 | [K <sub>2</sub> ] |
| 10. Distinguish functional and non functional requirements | CO3 | [K <sub>2</sub> ] |

**Answer any FIVE Questions:-**

**PART B (5 x 16 = 80 Marks)**

**(Answer not more than 400 words)**

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|--|---|-----|-------------------|
| 11. a) Explain the importance of accounting concept.       | 8 | CO1 | [K <sub>2</sub> ] |
| b) Organize the important accounting concepts in practice. | 8 | CO1 | [K <sub>3</sub> ] |

12.	a)	Summarize the process of accounting with its terminologies.	8	CO1	[K <sub>2</sub> ]
	b)	Identify the limitations of accounting.	8	CO1	[K <sub>3</sub> ]
13.	a)	Label and outline the major types of financial reports.	8	CO1	[K <sub>3</sub> ]
	b)	Rephrase the meaning of a balance sheet from standpoint of assets and liabilities.	8	CO1	[K <sub>2</sub> ]
14.	a)	Build the steps on how to prepare and analyze the statement of cash flows.	8	CO2	[K <sub>3</sub> ]
	b)	Summarize the meaning of Free Cash Flows.	8	CO2	[K <sub>3</sub> ]
15.		Infer major business ratios calculated using Income Statement and Balance Sheets	16	CO3	[K <sub>3</sub> ]
16.	a)	Model the Steps in software development budget.	8	CO4	[K <sub>3</sub> ]
	b)	Translate the major steps in a project plan.	8	CO4	[K <sub>2</sub> ]

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