

B.E. Computer Science & Engineering (Model Curriculum) Semester - IV  
**SE205CS - Finance & Accounting**

P. Pages : 2

Time : Three Hours



**GUG/S/23/13810**

Max. Marks : 80

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- Notes :
1. All questions are compulsory.
  2. Due credit will be given to neatness and adequate dimensions.
  3. Assume suitable data wherever necessary.
  4. Diagrams and Chemical equation should be given wherever necessary.
  5. All questions carry equal marks.

1. a) What is Financial Accounting? How will you define Balance Sheet? Give its format. **8**
- b) Write a short note on Journal Entry in Accounting with its format and example. **8**

**OR**

2. Write out the following transactions in the Triple column cash book of Sitaram 2013 In **16**  
modern business, we complete almost all the transactions through bank.  
We pay off Cash through cheque or online bank transfer. We also collect money through cheque so, it is necessary to show one more column in cash book except cash column and Discount column.  
With following example, you can understand it deeply.  
Jan. 1 Sitaram commences his business with cash = Rs. 30,000  
Jan. 2 He pays into bank current account = Rs. 20,000  
Jan. 3 He receive cheque from Kulwant rai on account = Rs. 1,000  
Jan. 7 He pays Kulwant rai's cheque into bank = Rs. 1,000  
Jan. 10 He pays Radha Sharan by Cheque = Rs. 1980 and receive discount = Rs. 20  
Jan. 11 He receive cheque from Wasim = Rs. 970 and allow him discount = Rs. 30  
Jan. 15 He makes sales for cash = Rs. 2,000  
Jan. 17 Cash deposited into bank = Rs. 3,000  
Jan. 19 He purchased a motor car by cheque = Rs. 6,500  
Jan. 20 He purchased goods by cheque = Rs. 1,500  
Jan. 22 He pays Jajoo traders in cash = Rs. 2,000 and receives discount = Rs. 100  
Jan. 29 He withdraws from bank for office use = Rs. 500  
Jan. 30 He purchases furniture by cheque = Rs. 1,200  
Jan. 30 Cheque received from sham endorsed to Ram = Rs. 5,000
3. a) Write a short note on Trading Account. **8**
- b) How the related Items Travel to P & L Account? Explain with example. **8**

**OR**

4. a) What is Net profit? How it is calculated? **8**
- b) From the following ledger balances extracted from the books of Mr. Bharath, prepare P & L account as on March 31, 2019. **8**

Gross Profit	65,000
Carriage on sales	3,000
Rent paid	2,000
Commission received	8,000
Interest on investment received	4,650
Insurance premium paid	2,500
Payment of salaries	4,000
Bad debts	3,500
Discount allowed	435
Rate and taxes	580
Travelling expenses	2,800
General expenses.	800

5. a) What is financial market? Explain its types. **8**
- b) What is Raising Capital? Describe relationship between Lenders and Borrowers. **8**

**OR**

6. a) Understand the Financial Instruments. Explain the types of Financial Instruments. **8**
- b) What is Money Market? Explain its types. **8**
7. State and explain the overall process of Capital budgeting in detail with its Objectives and Limitations. **16**

**OR**

8. Write a short note on following terms: **16**
- i) Payback Period Method.
  - ii) Net Present Value Method (NPV)
  - iii) Internal Rate of Return (IRR)
  - iv) Profitability Index (PI)
9. a) What is Ratio Analysis? State and describe its advantages. **8**
- b) Differentiate between Financial ratio and Leverage ratio. **8**

**OR**

10. Write a short note on. **16**
- i) Profitability Ratio.
  - ii) Turnover Ratio.
  - iii) Financial Ratio.
  - iv) Leverage Ratio.

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