Roll No…………………….. **Total No. of Printed Pages: 2**

Total No. of Questions: [09]

B. Tech. (AI & Machine Learning) (Semester – 5th)

FINANCE & ACCOUNTING

Subject Code: BHSMC0015

Paper ID: [22113120]

Time: 03 Hours **Maximum Marks: 60**

Instruction for candidates:

1. Section A is compulsory. It consists of 10 parts of two marks each.
2. Section B consist of 5 questions of 5 marks each. The student has to attempt any 4 questions out of it.
3. Section C consist of 3 questions of 10 marks each. The student has to attempt any 2 questions.

Section – A **(2 marks each)**

Q1. Briefly explain the following:

a. Going Concern Concept of Accounting
b. Rules of debit and credit for recording the transactions
c. Wealth maximization
d. List down different types of assets & liabilities
e. Concept of IRR
f. Certificate of Deposit
g. Source documents and vouchers
h. Traditional approaches of capital budgeting
i. HUF
j. Liquidity Ratios

Section – B **(5 marks each)**

Q2. Discuss the meaning and objectives of accounting.

Q3. Elaborate Modigilani – Miller (MM) Model of capital structure.

Q4. Discuss and differentiate commercial papers and treasury bills.

Q5. A project with a 4 years life and cost of Rs. 2,25,000 generates revenue of Rs. 48,000 in year 1, Rs. 67,000 in year 2, and Rs. 95,000 in year 3, and Rs. 1,10,000 in the year 4. Is it a good decision to accept the project at 15% rate of discount?

Q6. Explain the scope and objectives of financial management.

Section – C **(10 marks each)**

Q7. Write a detailed note on various long terms sources of funds along with their respective suitability under different conditions.

Q8. What are the components of working capital? Elaborate the different factors which may affect the requirement of working capital for a manufacturing organization.

Q9. Pass the journal entries for the following transactions in the books of Mr. A who is into the business of buying and selling furniture:

Date	**Transaction**	**Amount**
Jan 05	Introduced capital	1,00,000
Jan 10	Furniture purchased from Mr. Y	20,000
Jan 14	Waged paid	5,000
Jan 15	Computer purchased	18,000
Jan 25	Settled Mr. Y's account after 5% discount	
Jan 27	Goods sold	35,000
Jan 28	Computer sold	16,000
Jan 29	Furniture sold to Mr. X for cash	27,000
Jan 30	Borrowed from bank	52,000
Jan 31	Drawings in terms of goods	10,000