JAYPEE UNIVERSITY OF INFORMATION TECHNOLOGY, WAKNAGHAT

TEST -2 EXAMINATION- 2025

B.Tech-IV Semester (All Branches)

COURSE CODE (CREDITS): 18B11HS411 (3) MAX. MARKS: 25

COURSE NAME: FINANCE AND ACCOUNTS

COURSE INSTRUCTORS: ASA, TGM MAX. TIME: 1 Hour 30 Min

Note: *(a) All questions are compulsory.*

(b) The candidate is allowed to make Suitable numeric assumptions wherever required for solving problems

<table>
<tr><th>QNo</th><th>Question</th><th>CO</th><th>Marks</th></tr>
<tr><td>Q1</td><td>Following are the excerpts from Balance Sheet and Profitability statements of Aryaman Enterprises:
<table>
<tr><td>Liabilities</td><td>Amount (Rs)</td><td>Assets</td><td>Amount (Rs)</td></tr>
<tr><td>Equity capital</td><td>30,00,000</td><td>Machinery</td><td>55,00,000</td></tr>
<tr><td>10% Pref Capital</td><td>11,00,000</td><td>Debtors</td><td>3,50,000</td></tr>
<tr><td>Reserves</td><td>10,00,000</td><td>Stock</td><td>1,75,000</td></tr>
<tr><td>10% Debentures</td><td>10,00,000</td><td>Bills Receivables</td><td>50,000</td></tr>
<tr><td>Creditors</td><td>1,50,000</td><td>Cash</td><td>3,25,000</td></tr>
<tr><td>Overdraft</td><td>1,00,000</td><td></td><td></td></tr>
<tr><td>Bills Payable</td><td>50,000</td><td></td><td></td></tr>
</table>
Sales = Rs 15,00,000; Cost of Goods Sold = Rs 7,50,000; Office Expenses = Rs 25,000; Selling Expenses = Rs 1,25,000. Tax rate is 50% and preference dividend is paid, 40% is cash sales, Credit purchase is 50%% of sales.

Calculate: inventory turnover ratio, creditor turnover ratio, average collection period, current ratio, quick ratio, return on capital employed, debt-equity ratio.</td><td>2</td><td>1x7 = 7</td></tr>
<tr><td>Q2</td><td>Net Profit Ratio of a business concern is 20%. The indirect expenses are Rs 80,000 and cash sales are Rs 3,00,000. The credit sales is 80% of total sales. Calculate the Gross Profit Ratio.</td><td>3</td><td>3</td></tr>
<tr><td>Q3</td><td>Mr Parth is planning to purchase a house of Rs 75 lakh. He reached to his bank PNB which agreed to give him a loan and demanded a don payment of Rs 15 lakh. The interest rate on loan is 10% per annum. Assuming, annual payment is to be made for 5 years, what will be the equal annual instalment? Prepare loan amortization schedule also for the same.</td><td>3</td><td>2+3 = 5</td></tr>
</table>

Q4	Mr Vidit is planning to deposit Rs 3,000/- per month during 3rd to 6th year, and Rs 5,00,000/ -at the end of 8th year. What will be the present value of his money if he withdraws his deposit by the end of 12th year. Assuming interest rate is 12% per annum and discount rate is 8% per annum.	**4**	**4**
Q5	What do you understand by sinking fund? In which case it is mandatory for a company to create?	**4**	**2**
Q6	Short answer (max 50 words) **a)** Internal source of financing **b)** Hybrid security **c)** Capital budgeting decisions **d)** Journals	**1**	**1x4 = 4**