Roll No										

PRESIDENCY UNIVERSITY

GAIN MORE KNOWLEDGE
REACH GREATER HEIGHTS

Presidency University Act, 2013 of the Karnataka Act No. 41 of 2013 | Established under Section 2(f) of UGC Act, 1956
Approved by AICTE, New Delhi | Approved By BCI
Bengaluru

Even Semester End Term Examination, May / June 2026		
Date: 19/05/2026		**Time: 09.30 AM - 12.30 PM**
Course Code: CBS2048	**Course Name: Financial Analytics and Control**	
Semester: Second Semester	**Max. Marks: 100**	**Weightage: 50%**

CO - Levels	CO1	CO2	CO3	CO4	CO5	CO6
Marks	32	30	36	30	28	24

Part A: Answer Following Questions. 20 M

Qn.No	Questions	M	CO	BT
1	Define the term metadata.	2	CO1	BT1
2	Define the term foreign key.	2	CO1	BT1
3	Explain the term Artificial Intelligence.	2	CO2	BT2
4	Explain the concept of cloud technology.	2	CO2	BT2
5	Describe the process costing method.	2	CO3	BT2
6	List any two disadvantages of ABC costing.	2	CO3	BT2
7	Define lean manufacturing.	2	CO4	BT1
8	Explain the purpose of the material requirements planning system.	2	CO4	BT2
9	Define corporate governance.	2	CO5	BT1
10	Explain the firewalls security control.	2	CO6	BT2

Part B: Answer Any 1 Following Questions. 16 M

Qn.No	Questions	M	CO	BT
11.a	Explain the features of ERPS software and identify key disadvantages of the system.	6	CO1	BT2
11.b	Outline different types of data capturing methods in data life cycle.	10	CO1	BT1
12.a	Define the below listed terms in blockchain terminology: Peer Network	6	CO2	BT1

	Distributed Ledger Hash Code			
12.b	Compare the core values or focus areas of Waterfall model and Agile framework for system development.	10	CO2	BT4

Part C: Answer Any 1 Following Questions. 16 M				
Qn.No	**Questions**	**M**	**CO**	**BT**
13.a	Outline the steps of Activity Based Costing method.	6	CO3	BT2
13.b	Compare the format of income statement in absorption costing and marginal costing.	10	CO3	BT2
14.a	Explain the Just in Time system.	6	CO4	BT2
14.b	Discuss the goals of supply chain management.	10	CO4	BT2

Part D: Answer Any 1 Following Questions. 16 M				
Qn.No	**Questions**	**M**	**CO**	**BT**
15.a	Identify the common control activities.	6	CO5	BT1
15.b	Discuss the responsibilities of an audit committee.	10	CO5	BT2
16.a	Discuss the difference between manual and automated controls with examples.	6	CO6	BT2
16.b	Compare preventive and detective controls, with appropriate examples.	10	CO6	BT2

Part E: Answer Any 1 Following Questions. 16 M				
Qn.No	**Questions**	**M**	**CO**	**BT**
17.a	Explain the payroll process cycle.	6	CO1	BT2
17.b	Outline the steps of Waterfall model for system development.	10	CO2	BT2
18.a	Differentiate between actual costs, normal costs and standard costs.	6	CO3	BT2
18.b	Explain the below terms: Split-off point Common costs Joint products By products Separable Costs	10	CO3	BT2

Part F: Answer Any 1 Following Questions. 16 M				
Qn.No	**Questions**	**M**	**CO**	**BT**
19.a	Provide an overview of database structure.	6	CO1	BT2
19.b	‘Lean techniques and ERPS complements a JIT environment’. Defend the above statement.	10	CO4	BT4
20.a	Discuss the concept of access controls.	6	CO6	BT2
20.b	‘The audit committee does not contribute to corporate governance other than adding costs’ Critically evaluate the above observation.	10	CO5	BT4