

**P-350**

Total Pages : 3

Roll No. ....

## **BTTM-404**

### **Accounting and Financial Management**

Bachelor of Tourism & Travel Management (BTTM)

4th Semester Examination, 2023 (June)

**Time : 2 Hours]**

**[Max. Marks : 35**

**Note :** This paper is of Thirty Five (35) marks divided into two (02) Sections A and B. Attempt the questions contained in these sections according to the detailed instructions given therein. Candidates should limit their answer to the questions on the given answer sheet. No additional (B) answer sheet will be issued.

### **SECTION–A**

#### **(Long Answer Type Questions)**

**Note :** Section 'A' contains Five (05) long answer type questions of Nine and Half (9½) marks each. Learners are required to answer any Two (02) questions only.

(2×9½=19)

**1.** Define Accounting. What are its Uses and Limitations?

2. What are the functions of Trial Balance? Discuss the methods of preparation of a Trial Balance.
3. From the following Trial Balance, prepare Trading and Profit and Loss account for the year ended 31st March, 2022 and Balance Sheet as at that date :

Particulars	₹	Particulars	₹
<b>Debit Balances</b>		Salaries	70,000
Debtors	90,000	Purchases	2,00,000
Stock on 1st April 2021	30,000	Plant and Machinery	1,00,000
Office expenses	40,000		<u>6,95,000</u>
Cash in hand	5,000		
Cash at bank	10,000	<b>Credit Balances</b>	
Wages	50,000	Capital	1,50,000
Advertising	50,000	Discount Received	5,000
Discount Allowed	4,000	Creditors	40,000
Furniture	13,000	Sales	5,00,000
Carriage Inwards	33,000		<u>6,95,000</u>

On 31st March, 2022 the stock was valued at ₹ 50,000.

4. What is Financial Statement Analysis? Explain the methods of Financial Statement Analysis.

5. Explain Financial Planning and its process.

## **SECTION-B**

### **(Short Answer Type Questions)**

**Note :** Section 'B' contains Eight (08) short answer type questions of Four (04) marks each. Learners are required to answer any Four (04) questions only. (4×4=16)

1. What are the branches of Accounting?
2. What are the features of Double Entry System?
3. Define ledger.
4. What is a Petty Cash Book? Why is it maintained?
5. Define Finance Management.
6. Explain Ratio Analysis.
7. Explain the following terms:
  - (i) Over Capitalization
  - (ii) Under Capitalization
8. What is the Importance of Capital Budgeting?

