

Roll No.

BTS–404/BTTM–404

Accounting and Financial Management

Bachelor of Tourism and Travel Management

(BTS–12/BTTM–16)

Fourth Semester, Examination, 2018

Time : 3 Hours

Max. Marks : 40

Note : This paper is of **forty (40)** marks containing **three (03)** Sections A, B and C. Learners are required to attempt the questions contained in these Sections according to the detailed instructions given therein.

Section–A

(Long Answer Type Questions)

Note : Section ‘A’ contains four (04) long answer type questions of nine and half ($9\frac{1}{2}$) marks each. Learners are required to answer *two* (02) questions only.

1. Define the meaning and various concepts of accounting.
2. Explain merits of accounting.
3. Write a note on analysis of risk and uncertainty.
4. Explain the meaning of ledger and posting of ledger.

(B-93) P. T. O.

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 *four* (04) questions only.

1. Explain the meaning of Profit and Loss Account.
2. Explain single column cash book.
3. Explain the steps of financial planning.
4. Explain Capital Budgeting.
5. Why there is a need for preparing of accounts ?
6. Write down the various rules of debit and credit.
7. Explain the role and functions of an accountant in modern times.
8. Write a note on Creditors.

Section-C**(Objective Type Questions)**

Note : Section 'C' contains ten (10) objective type questions of half ($\frac{1}{2}$) mark each. All the questions of this Section are compulsory.

Fill in the blanks :

1. Current liabilities are liabilities that are payable within
2. The claims of creditors against the assets of a business are said to be
3. Two types of transactions are
4. Recording two aspects of each transactions is known as System.
5. A person who owns business alone is called as

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Write short notes on the following :

6. Salaries
7. Fixed assets
8. Liquidity
9. Rent
10. Interest