S-585

Total Pages : 4   Roll No. -------------

BTTM-404

Accounting and Financial Management

Bachelor of Tourism & Travel Management (BTTM)

4th Semester, Examination 2022(Dec.)

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.

Section – A

(Long Answer – type questions)

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

[2 x 9½ = 19]

P.T.O.

Q.1. What is the difference between Accounting and Accountancy? Explain the Functions of accountant in modern times.

Q.2. State the Rules of Debit and credit and explain them with suitable examples.

Q.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:

Particular	₹	Particulars	₹
Debit Balances		Rent	8,000
Debtors	15,000	Salaries	20,000
Stock on 1st April 2021	50,000	Drawings	20,000
Land and Buildings	1,00,000	Purchases	1,00,000
Cash in hand	16,000	Office Expense	25,000
Cash at bank	40,000	Plant and Machinery	57,000
Wages	30,000	**Credit Balances**	
Bills Receivable	20,000	Capital	2,50,000
Interest	2,000	Interest	6,000
Bad Debts	5,000	Creditors	70,000
Repairs	3,000	Sales	1,70,000
Furniture	15,000	Bill Payable	40,000
Depreciation	10,000		

On 31st March, 2022 the stock was valued at ₹ 1,00,000.

Q.4. What do you mean by Finance Management? Explain its different functions.

Q.5. What do you mean by Over and Under-capitalization? Explain the theories of Capitalization.

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 x 04 = 16]

Q.1. Explain the objectives of Accounting.

Q.2. Define Cashbook. What are the types of cashbooks?

Q.3. What are the utilities of ledger?

Q.4. What are the types of errors in Accounting?

Q.5. What is Risk Analysis?

P.T.O.

Q.6.   Explain Ratio Analysis.

Q.7.   Define Financial Planning.

Q.8.   Explain any three of the following terms:
        i.   PBP
        ii.   BCR
        iii.   NPV
        iv.   IRR

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