

**S-565**

**Total Pages : 3**

**Roll No. -----**

**MTTM-304**

**Financial Accounting**

**Master of Tourism & Travel Management (MTTM)**

**3<sup>rd</sup> 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. Define accounting and write the functions of accounting.
- Q.2. Discuss the uses and branches of accounting.
- Q.3. Discuss the meaning and rules of credit and debit.
- Q.4. Write the meaning and process of ratio analysis.
- Q.5. Discuss the meaning and importance of capital budgeting.

### **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. Write the features of accounting.
- Q.2. Discuss the scope of accounting.

- Q.3. Describe the meaning of balance sheet.
- Q.4. Discuss the process of preparing a balance sheet.
- Q.5. Write the objectives of financial management.
- Q.6. Discuss the functions of financial management.
- Q.7. Discuss in brief PBP and BCR.
- Q.8. Discuss in brief NPV and IRR.

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