

Roll No. ....

## **BTS–404/BTTM–404**

### **Accounting and Finance Management**

**Bachelor of Tourism and Travel Management  
(BTS–12/BTTM–16)**

**Fourth Semester, Examination, 2017**

**Time : 3 Hours**

**Max. Marks : 30**

**Note :** This paper is of **thirty (30)** 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 seven and half  $7\frac{1}{2}$  marks each. Learners are required to answer *two* (02) questions only.

1. What is Accounting ? Also discuss objectives and scope of accounting. Who do you think are the users of accounting information ?
2. What do you mean by cash book ? Also explain various types of cash book with their objectives.
3. What is a balance sheet and why is it prepared ? Also draw the Proforma of a balance sheet.
4. What do you mean by ratio ? Clearly explain the classification of ratios.

**Section-B****(Short Answer Type Questions)**

**Note :** Section 'B' contains eight (08) short answer type questions of two and half  $2\frac{1}{2}$  marks each. Learners are required to answer *four* (04) questions only.

1. Discuss accounting conventions.
2. Clearly explain the rules regarding journalizing the transactions.
3. Clearly explain the concept and objectives of Trial Balance.
4. Write a note on Dividend.
5. What are various Profitability Ratios ? Discuss.
6. Explain any *two* project evaluation techniques in relation to capital budgeting.
7. Discuss the concept of financial planning.
8. Explain the concept of fund flow analysis with its uses and limitations.

**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.

Write True/False against the following :

1. A brief explanation about a journal entry is narration.
2. Current ratio is calculated the measure the liquidity of a concern.
3. Accounting is a language of business.

**[ 3 ]**

4. Working capital equals to “Current Assets + Current Liabilities.”
5. Balance sheet can only indicate the items which can expressed in monetary terms.

Fill in the blanks :

6. Fund flow statement is also known as .....
7. A ..... is one number expressed in terms of another.
8. In purchase of machinery, ..... account will be debited.
9. Debtors and cash balances are the components of ..... assets.
10. In BCR technique of project evaluation, BCR stands for .....

