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# **BTS-404/BTTM-404**

# **Accounting and Finance Management**

Bachelor of Tourism & Travel Management (BTS-12/BTTM-16))

Fourth Semester Examination, 2019 (June)

Time: 3 Hours] Max. Marks: 40

**Note:** This paper is of Forty (40) marks divided into three (03) sections A, B and C. 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 (9½) marks each. Learners are required to answer any two (2) questions only.

 $(2 \times 9 \frac{1}{2} = 19)$ 

- 1. Define meaning and definitions of accounting.
- **2.** Explain limitations of accounting.
- **3.** Write down the various sources of finance.
- **4.** Explain the meaning and preparation of trial balance.

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#### 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.** Explain the meaning of Cash book.
- **2.** Explain double column cash book.
- **3.** Write down the meaning of petty cash book.
- **4.** Explain Ratio analysis.
- **5.** Why there is a need for preparing of accounts?
- **6.** Explain fund flow analysis.
- 7. Explain the role and functions of an accountant.
- **8.** Write a note on Debtors.

### **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. ( $10 \times \frac{1}{2} = 05$ )

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Fill	in the blanks:				
1.	are the amounts of cash or other assets taken by the owner from the business for personal use.				
2.	are the assets which are purchased for permanent use in the business.				
3.	Balance sheet is a statement of assets andof a business.				
4.	Balance sheet is prepared to know theof a business entity.				
5.	Current assets are more liquid thanassets.				
Wri	te short note:				
6.	Errors.				
7.	Profit.				
8.	Current liabilities.				
9.	Outstanding.				
10.	Drawings.				
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