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# **MTTM-304**

### **Financial Accounting**

Master of Tourism & Travel Management (MTTM)

3rd Semester Examination, 2023 (June)

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. Candidates should limit their answer to the questions on the given answer sheet. No additional (B) answer sheet will be issued.

### **SECTION-A**

(Long Answer Type Questions)

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

 $(2\times9\frac{1}{2}=19)$ 

- 1. Discuss the meaning and scope of accounting.
- **2.** Describe the process of preparing a balance sheet.
- **3.** Highlight the objectives and functions of financial management.
- **4.** Explain the meaning and steps of financial planning.
- **5.** Discuss the principles of accounting.

#### 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.** Write the functions of accounting.
- **2.** Describe the practical system of book keeping.
- **3.** What is the legal meaning of a ledger.
- **4.** Describe the utility of ledger.

- **5.** Write the features of fund flow analysis.
- **6.** Define ratio analysis.
- 7. Define capital budgeting.
- **8.** Discuss the importance of capital budgeting.