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[Roll No.]

BTTM-404

**Bachelor of Tourism & Travel
Management (BTTM) IVth Semester
Examination Dec., 2023**

**ACCOUNTING AND FINANCIAL
MANAGEMENT**

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

Section-A

(Long Answer Type Questions) 2×9½=19

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.

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(1)

P.T.O.

1. Examine the fundamental aspects of accounting, including its definition, objectives, and scope.
2. What are the core principles that form the foundation of accounting practices ?
3. What is Financial Statement Analysis ? Explain the methods of Financial Statement Analysis.
4. Explain the various sources of finance available to businesses.
5. Define and discuss the meaning and importance of capital budgeting in financial decision-making.

Section–B

(Short Answer Type Questions) 4×4=16

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.

1. What are the branches of Accounting ?
2. Explain Ratio Analysis.
3. Explain the fundamental rules of debit and credit in accounting.
4. Explain the following terms :
 - (a) Payback Period (PBP)
 - (b) Benefit-Cost Ratio (BCR)

5. What is finance Management ?
6. Define Fund flow Analysis.
7. What is the difference between Accounting and Accountancy ?
8. Define Ledger. Draw neat and clean sample diagram of ledger.
