

K-649

Total Pages : 3

Roll No.

MTTM-304

Financial Accounting

Master of Tourism and Travel Management (MTTM)

3rd Semester Examination, 2023 (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. 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)

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.

(2×9½=19)

1. What is the meaning of accounting and what are its objectives and scope?
2. Elaborate the concept of the journal, including debit and credit rules. Discuss the methods of journalizing and also discuss its importance.
3. Discuss the objective, functions and significance of finance management.
4. Explain the meaning and features of capital budgeting. Provide a rationale for capital expenditure.
5. Analyze the concepts of risk and uncertainty in financial 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. Differentiate between accounting and accountancy.
2. Explain the double-entry system in bookkeeping.

3. What is a trial balance ? Also discuss it's objectives.
 4. Describe the preparation of a balance sheet.
 5. Discuss the concept of finance management.
 6. What is fund flow analysis?
 7. Explain the theory of over and undercapitalization.
 8. Discuss the significance of Capital Budgeting.
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