

A-0272

Total Pages : 4

Roll No. -----

BTTM-404

Accounting and Financial Management

Bachelor of Tourism & Travel Management (BTTM)

4th Semester Examination 2024(Dec.)

Time: 2:00 hrs

Max. Marks: 35

Note : This paper is of Thirty Five (35) marks divided into Two (02) Section 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.

P.T.O.

A-0272

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.

[2x9½=19]

- Q.1. Define accounting. Explain its objectives and scope in modern business.
- Q.2. What are accounting principles and conventions? Discuss the functions of an accountant in modern times.
- Q.3. What is the need of preparing the profit and loss account? Differentiate between P & L account and balance sheet.
- Q.4. Explain the concept of financial statement analysis and discuss the importance of ratio analysis in decision-making.

- Q.5. Discuss the steps involved in financial planning and explain the importance of capital budgeting in financial management.

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.

[4x4=16]

- Q.1. What is the double-entry system? How does it differ from single-entry bookkeeping?
- Q.2. Explain the uses and limitations of accounting in business operations.
- Q.3. Define journalising and outline the rules of debit and credit.

P.T.O.

- Q.4. What is a trial balance? Briefly describe its objectives.
- Q.5. Write a short note on fund flow analysis and its significance.
- Q.6. Discuss the role of working capital management in financial planning.
- Q.7. What is the rationale behind capital expenditure? Provide examples.
- Q.8. Explain the importance of dividend decisions in financial management.
