

A-0489

Total Pages : 3

Roll No.

BTTM-404

Accounting and Financial Management

Bachelor of Tourism & Travel Management (BTTM)

Examination 2026 (Feb.)

Time: 02:00 hrs

Max. Marks: 35

Note : This paper is of Thirty Five (35) marks divided in to 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.*

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)

P.T.O

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1. Differentiate between accounting and accountancy. Discuss the limitations of accounting in modern business.
2. What are the various types of cash books? Explain their purpose and format with examples.
3. Define financial management and explain its need, objectives and functions.
4. Discuss the various theories of overcapitalization and undercapitalization. How do they affect financial planning?
5. Explain the evaluation techniques used in capital budgeting: PBP, NPV, IRR, and BCR.

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)

1. Briefly explain the branches of accounting and their applications.
2. What is ledger. Why is ledger prepared?
3. Explain the preparation of a petty cash book and its relevance in accounting.
4. What are the common errors in accounting? How are they rectified?
5. What are the different sources of finance?
6. What is risk analysis? Explain its importance in financial decision-making.
7. Write a short-note on the concept of working capital and its management.
8. Discuss the importance of dividend policy in a company's financial strategy.
