

A-0476

Total Pages : 3

Roll No.

MTTM-07

**Accounting and Financial Management
Master of Tourism & Travel Management (MTTM)
Examination 2026 (Feb.)**

Time: 02:00 hrs

Max. Marks: 70

Note : This paper is of Seventy (70) 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 Nineteen (19) marks each. Learners are required to answer any two (02) questions only.

(2x19=38)

P.T.O

A-0476

1. Define Accounting Concepts and Accounting Conventions. Differentiate between Accounting and Accountancy.
2. Discuss the meaning and steps involved in the process of financial planning.
3. Describe the concept of Trial Balance. Explain its objectives and the steps involved in preparing a Trial Balance.
4. Explain the meaning, objectives, and functions of Financial Management.
5. Define working capital. Explain the factors affecting the working capital requirements of a business.

Section-“B”

(Short -answer - type questions)

Note:- Section ‘B’ contains eight (08) short-answer type questions of Eight (08) marks each. Learners are required to answer any Four (04) questions only.

(4x8=32)

1. What are the basic terms used in accounting? Explain any five basic accounting terms in detail.
2. What is accounting? What are its various branches?
3. What is the Rectification of Errors? Explain types of accounting errors with examples.
4. What is Profit and Loss Account? State its importance in financial accounting.
5. What is Financial Statement Analysis? State any four objectives of such analysis.
6. Define Fund Flow Statement. Mention any four user of Fund Flow Analysis.
7. What is over-capitalization? State any four disadvantages of over – capitalization.
8. What is Dividend? Mention any four factors that affect dividend decisions.
