## A-391

**Total Pages : 3 Roll No. -----**

## **BTTM-404**

# Accounting and Financial Management Bachelor of Tourism & Travel Management (BTTM)

4<sup>th</sup> Semester, Examination 2024 (June)

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 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 (9.5) marks each.

Learners are required to answer any Two (02) questions only.

[2x9.5=19]

P.T.O.

- Q.1. What are the functions of Trial Balance? Discuss the methods of preparation of a Trial Balance.
- Q.2. Explain Financial Planning and its process.
- Q.3. What are the concepts and conventions of Accounting?
- Q.4. Discuss the key components of working capital planning and how they align with organizational goals.
- Q.5. Explain the fundamental aspects of finance 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 are the limitations of accounting?
- Q.2. Define fund flow Analysis.
- Q.3. What do you mean by a petty cash book?
- Q.4. What are the different types of cash books?
- Q.5. What is the scope of accounting?
- Q.6. Define what a balance sheet is and its primary purpose in financial reporting.

- Q.7. Define Ratio Analysis.
- Q.8. Explain the following terms:
  - a. Internal rate of return [IRR]
  - b. Net present value [NPV]

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