

A-0648

Total Pages : 3

Roll No.

MTTM-304

Master of Tourism & Travel Management (MTTM)

(Financial Accounting)

Examination, June 2025

Time : 2:00 Hrs.

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) $2 \times 9\frac{1}{2} = 19$

Note :- Section 'A' contains Five (05) Long-answer type questions of Nine and Half ($9\frac{1}{2}$) marks each. Learners are required to answer any two (02) questions only.

1. Define accounting and discuss the scope of accounting.
2. Discuss the principles and uses of accounting.
3. Explain the functions of accounting in modern times.
4. Describe the rules of debit and credit and explain the journalising method,
5. Describing the meaning and utility of ledger.

Section–B

(Short Answer Type Questions) 4×4=16

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.

1. Discuss the meaning and objectives of trial balance.
2. Explain the error and examine the rectification of error.
3. Describe the objective and preparation process of Trial Balance.
4. Explain the process of preparing a balance sheet.

5. Define financial management and write the significant functions of finance.
6. List the key steps involved in financial planning.
7. What is Over-Capitalisation ? Differentiate between Over-Capitalisation and Under-Capitalisation.
8. Discuss the meaning and importance of capital budgeting.
