

No. of Printed Pages : 2

MTM-05

MASTER OF ARTS (TOURISM MANAGEMENT)

Term-End Examination

June, 2011

**MTM-05 : ACCOUNTING AND FINANCE FOR
MANAGERS AND TOURISM**

Time : 3 hours

Maximum Marks : 100

*Note : Answer any five questions in about 600 words each.
All question carry equal marks unless otherwise specified.*

1. Discuss in detail the scope, concepts and structure of Accounting. 20
2. Define "Budget". Explain the need and importance of Budgetary Control in the overall financial planning of an organization. 20
3. What do you understand by 'Variance' ? With the help of an example, describe how various types of Variance are calculated. 20
4. Answer any two in about 300 words each : $10 \times 2 = 20$
 - (a) Why does an organisation need cash ?
Suggest effective ways of managing cash.
 - (b) What are the factors which affect cost-volume - profit Analysis ?
 - (c) Explain Break - even analysis with a suitable example.

5. Explain the concept of Pay Back period and its limitation. Why is it so popular among business man ? 20
 6. What is a "Balance Sheet" ? Describe its various constituents. 20
 7. Define cost segregation and describe the various methods of segregating cost. 20
 8. What do you understand by "Working Capital" ? How would you analyse the changes in working capital ? 20
 9. Write short notes on the following in about 150 words each : 5x4=20
 - (a) Current Assets
 - (b) Financial leverage
 - (c) Profit and Loss Account
 - (d) CVP Analysis
 10. What are the criteria for judging an Investment proposal ? Discuss two main methods of evaluating investment proposals. 20
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MTM-05

03356

MASTER OF ARTS (TOURISM MANAGEMENT)

Term-End Examination

December, 2011

**MTM-05 : ACCOUNTING AND FINANCE FOR
MANAGERS AND TOURISM**

Time : 3 hours

Maximum Marks : 100

*Note : Answer any five questions in about 600 words each.
All questions carry equal marks unless otherwise
specified.*

1. Discuss the scope and functions of Financial Management . In what way is the role of a finance manager different from that of an Accountant ? 20
2. Define "Depreciation". Explain the different methods used for depreciation . 20
3. Discuss the concept of CVP Analysis. How is CVP Analysis different from Break-even Analysis? Explain. 20
4. Write short notes on the following in about 150 words each : 5x4=20
 - (a) Budgetary control
 - (b) Pay Back period
 - (c) Capital structure
 - (d) Inventory

5. What are the various kinds of working capital ? 20
State its component and importance.
6. Discuss the concepts and effects of Financial 20
Leverage. How do you measure Financial
Leverage ?
7. Define Profit. Enumerate with the help of a 20
suitable example the difference between Gross,
Operating and Net Profit .
8. Answer *any two* in about 300 words each. 10X2=20
- (a) Why is Accounting viewed as an Information System ?
 - (b) What do you understand by a Balance Sheet ? Explain its importance.
 - (c) Describe the methods for evaluating Investment Proposals.
9. Write an essay on "Cost Accounting". 20
10. On what basis can we measure revenue and 20
expenses of an organisation ? Support your
answer with suitable examples.
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No. of Printed Pages : 2

MTM-05

MASTER OF ARTS (TOURISM MANAGEMENT)

Term-End Examination

June, 2012

04910

**MTM-05 : ACCOUNTING AND FINANCE FOR
MANAGERS AND TOURISM**

Time : 3 hours

Maximum Marks : 100

*Note : Answer any five questions in about 600 words each.
All questions carry equal marks unless otherwise
specified.*

1. Explain the following accounting concepts with examples in about 200 words each: 5x4=20
 - (a) Money measurement concept
 - (b) Accrual concept
 - (c) Consistency concept
 - (d) Materiality concept
2. What is depreciation ? What are the different methods of calculating depreciation ? 20
3. Differentiate between fund flow and cash flow statement by drawing specimens of both. 20
4. Discuss the scope of cost accounting and explain various elements of cost. 20

5. Distinguish between the theories of wealth maximization and profit maximization. Discuss the reasons why wealth maximization is preferred to profit maximization objective ? 20
 6. What is financial leverage ? Explain merits and demerits from the socio-economic stand point. 20
 7. What is meant by budgeting ? What are different types of budgets a Travel Agency Company would mainly prepare ? 20
 8. What is the importance of working capital management ? Explain various determinants of deciding the amount of working capital required for an organization. 20
 9. What are the various forms of dividend payments? Explain the factors a manager you would consider while deciding about an appropriate dividend policy. 20
 10. Discuss the uses of CVP analysis and its significance to management. 20
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MTM-05

MASTER OF ARTS (TOURISM MANAGEMENT)

Term-End Examination

December, 2012

MTM-05 : ACCOUNTING AND FINANCE FOR MANAGERS IN TOURISM

Time : 3 hours

Maximum Marks : 100

*Note : Answer any five questions in about 600 words each.
All questions carry equal marks unless otherwise specified.*

1. Explain the following accounting concepts with examples in about 200 words each : 5x4=20
 - (a) Cost concept
 - (b) Conservatism concept
 - (c) Materiality concept
 - (d) Money measurement concept
2. Distinguish between Financial accounting and Cost accounting ? 20
3. Explain the meaning of Balance Sheet ? Write a specimen balance sheet as per liquidity order ? 20
4. Elucidate on the concept of working capital. 20
Explain various sources and uses of funds in an organization.

5. What is a Cost sheet? Draw a specimen of cost sheet. 20
 6. Differentiate between absorption costing and marginal costing. 20
 7. What is CVP analysis ? Distinguish between contribution and profit. 20
 8. Outline various functions of financial management. Discuss the importance of risk-return trade off in various financial decisions making. 20
 9. Differentiate between capital structure and financial structure. Outline various determinates of capital structure. 20
-
10. Define Break Even Point. Enumerate the uses of break even analysis. 20

No. of Printed Pages : 3

MTM-05

MASTER OF ARTS (TOURISM MANAGEMENT)

Term-End Examination

June, 2013

**MTM-05 : ACCOUNTING AND FINANCE FOR
MANAGERS IN TOURISM**

Time : 3 hours

Maximum Marks : 100

*Note : Answer **any five** questions in all. All questions carry equal marks unless otherwise specified.*

1. Answer the following questions in brief : 4x5=20
 - (a) Differentiate between zero based budgeting and performance based budgeting.
 - (b) Separate entity concept.
 - (c) Convention of materialism.
 - (d) List 5 functions of finance managers.
 - (e) Define accounting equation.
2. Discuss the basic accounting concepts and conventions in detail. What are their importance for tourism industry managers ? 20
3. From the following data, calculate : 20
 - (a) Break Even Point expressed in terms of units and rupees.
 - (b) P.V. Ratio

(c) Desired sales to earn a profit of ₹ 60,000.

Sales prices (10,000 (units) ₹ 20 per unit

Material cost per unit ₹ 10 per unit

Labour cost per unit ₹ 2 per unit

Fixed factory cost ₹ 54,000 per year

Fixed selling cost ₹ 2,000 per year

4. What role and duties should the finance managers play in an organisation ? What is the justification for goal of maximising the wealth of shareholders ? 20

5. Name the three activities in which cash flows are classified as per accounting standard 3. Also give 3 examples of transactions covered in these activities. 20

6. Following is the balance sheet of Suboder and sons Ltd. as on March 31st 2012. 20

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Equity share capital	20,00,000	Fixed Assets : Cost	
13.5% pref. share capital	10,00,000	60,00,000	
General Reserve	6,67,000	Less : Depreciation	20,50,000
15% Debentures	11,00,000		39,50,000
Sundry creditors	7,20,000	Sundry Debtors	10,00,000
Provision for tax	2,92,000	Stock	6,50,000
		Cash	1,79,000
	57,79,000		57,79,000

Calculate :

- (a) Current ratio and acid test ratio.
- (b) Debt equity ratio.
- (c) Fixed asset to net worth ratio.
- (d) Proprietary ratio.

7. What do you understand by the terms budget and budgetary control ? You own a large size tour operation company. In context to it discuss the advantages and objectives of introducing budgetary control in your organisation. 20

8. Differentiate between the following : 4x5=20

- (a) Interest on capital and interest on drawings.
- (b) Current Liabilities and Contingent Liabilities.
- (c) Outstanding expenses and prepaid expenses.
- (d) Outstanding income and accrued income.

9. Define cost accounting. Also discuss the various types of costs and methods of costing. 20

10. What is working capital ? What factors will affect the size of working capital in your tour operation company ? Elaborate. 20

No. of Printed Pages : 4

MTM-05**MASTER OF ARTS (TOURISM MANAGEMENT)****Term-End Examination****December, 2013****MTM-05 : ACCOUNTING AND FINANCE FOR MANAGERS IN TOURISM***Time : 3 hours**Maximum Marks : 100**Note : Answer any five questions. All questions carry equal marks unless otherwise specified.*

1. From the following balances of ledger of Shri Chand B as on 31st March 2011, prepare the trading and profit and loss a/c for the year ended March 31st 2011 and the Balance sheet as on March 31st 2011 :

Particulars	₹ Amount	Particulars	₹ Amount
Sundry Creditors	19,000	Bad Debts	100
Building	15,000	Loan from Ram	2,500
Income Tax	1,025	Sundry Debtors	9,500
Loose tools	1,000	Investments	6,500
Cash at bank	16,200	Bad Debts Reserve	1,600
Sundry Expenses	1,990	Rent and Taxes	850
Bank Interest (cr)	75	Furniture	3,000
Purchases	1,57,000	Stock (1.4.2010)	27,350
Wages	10,000	Capital	47,390
Carriage Inwards	1,120	Discount allowed	630
Sales	1,85,000	Dividends received	535
Motor van	12,500	Drawings	2,000
Cash in hand	335	Bills Payable	10,000

Adjustments to be taken into account:-

- (a) Write off ₹ 300 as bad debts out of sundry debtors and create a provision for doubtful debts @ 20% on debtors.
- (b) Rates paid in advance ₹ 100 and wages outstanding ₹ 450 ?
- (c) Stock was valued at ₹ 15,000 on 31-3-2011.
- (d) Write off 5% depreciation on building and 10% for motor van.

2. State the group of persons having an interest in a business organisation and examine the nature of their information needs. Also discuss the role of accountants in modern business organisations. 20

3. "An outsider, who reads the data relating to the business as revealed by the accounting statements, tends to assume that accounting gives an exact picture of the business." Utilizing your understanding of the concepts, including the limitations imposed by such concepts on accounting information, discuss the above statement and critically evaluate the statement. 20

4. Explain the following terms giving relevant examples. 5x4=20

- (a) Accounts receivables.
- (b) Inventory.
- (c) Current Liabilities.
- (d) Reserves and Surpluses.
- (e) Contingent Liabilities.

5. Define the following and give 4 examples of each : 5x4=20

- (a) Direct costs.
- (b) Indirect costs.
- (c) Fixed costs.
- (d) Variable costs.
- (e) Semi-variable costs.

6. From the following particulars, find out 20

- (a) Material Cost Variance.
- (b) Material Usage Variance.
- (c) Material Price Variance.

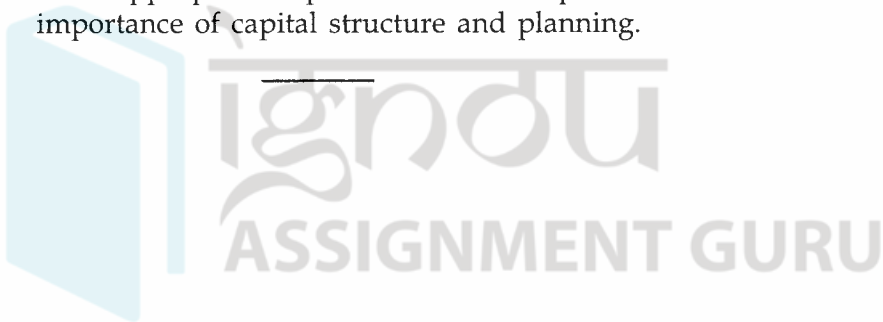
Quantity of material purchased	4,000 units
Value of material purchased	₹ 10,000
Standard quantity of materials per unit of finished product	2 kg.
Standard rate of material	₹ 2 per kg.
Opening stock of material	1,000 kg.
Closing stock of material	2,000 kg.
Finished product during the period	1,000 units.

7. From the details given below, calculate : 20

- (a) Efficiency Ratio.
- (b) Activity Ratio.
- (c) Capacity Ratio.

Budgeted production	880 units.
Standard hours per unit	10
Actual production	750 units.
Actual working hours	6,000

8. Is the use of financial leverage justifiable from a socio-economic standpoint ? Explain by listing some advantages and disadvantages. 20
9. "In managing cash the finance manager faces the problem of compromising the conflicting goals of liquidity and profitability". Comment on the statement. What strategy should the finance manager develop to solve this problem ? Discuss. 20
10. What is capital structure ? What are the features of an appropriate capital structure ? Explain the importance of capital structure and planning. 20



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Total No. of Questions : 10]

[Total No. of Printed Pages : 3

MASTER OF ARTS (TOURISM MANAGEMENT)

Term-End Examination

June, 2014

**MTM-05 : ACCOUNTING AND FINANCE FOR
MANAGERS IN TOURISM**

Time : 3 Hours]

[Maximum Marks : 100

Note :—Attempt any *Five* questions in about **600** words each.
All questions carry equal marks unless otherwise specified.

1. Explain the following accounting concepts with examples in about **200** words each : 5×4=20
 - (a) Business entity concept
 - (b) Going concern concept
 - (c) Concept of conservatism
 - (d) Periodicity concept
2. Differentiate between : 10×2=20
 - (a) Straight line method and written down value method of providing depreciation.
 - (b) FIFO and LIFO methods of inventory valuation.
3. What is working capital and what factors affect the size of working capital in an enterprise ? 20
4. How does the technique of marginal costing help management in decision making ? 20

MTM-05

Turn Over

K-22

(2)

5. Standard hours 20 per unit : 20

Standard rate = ₹ 5 per hour

Actual hours = 20,500

Actual rate per hour = ₹ 4.80

Actual production = 1,000 units

Calculate :

- (a) Labour cost variance
 - (b) Labour rate variance
 - (c) Labour total efficiency variance
6. Evaluate the importance and limitations of the following ratios : 5×4=20
- (a) Current ratio
 - (b) Stock turnover ratio
 - (c) Debtors turnover ratio
 - (d) Debt-Equity ratio.
7. Explain briefly the different types of budgets prepared by a Travel Agency company. 20
8. Write the merits and demerits of the following capital budgeting techniques : 5×4=20
- (a) Pay-back method
 - (b) ARR
 - (c) IRR
 - (d) NPV

MTM-05

K-22

(3)

9. Do you think that different factors affecting capital structure decision will be viewed differently by different companies ?
Support your answer with suitable examples. 20
10. What factors a company would in general consider before it takes a decision on dividends ? 20



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No. of Printed Pages : 3

MTM-5

**MASTER OF ARTS IN TOURISM
MANAGEMENT (MTM)**

02971 Term-End Examination

December, 2014

**MTM-5 : ACCOUNTING AND FINANCE FOR
MANAGERS IN TOURISM**

Time : 3 hours

Maximum Marks : 100

Note : Attempt any *five* questions in about 600 words each. All questions carry equal marks.

1. (a) What are the purposes of accounting information ? Explain briefly.
(b) What groups of people would be interested in accounting reports and why ? $2 \times 10 = 20$
2. Differentiate between $2 \times 10 = 20$
 - (a) 'Schedule of Changes in Working Capital' and 'Funds Flow Statement'.
 - (b) 'Funds Flow Statement' and 'Cash Flow Statement'.
3. Write short notes on the following : $4 \times 5 = 20$
 - (a) Contribution
 - (b) Break-even Point
 - (c) Margin of Safety
 - (d) Angle of Incidence

4. The Standard Material and Standard Cost per kg of material required for the production of one unit of product A is as follows :

Material – 5 kgs.

Standard Price – ₹ 5 per kg

The actual production and related material data are as follows :

400 units of product A

Material used 2,200 kgs.

Price of Material ₹ 4.50 per kg

Calculate :

20

- (a) Material Cost Variance
- (b) Material Price Variance
- (c) Material Usage Variance

5. What are the important decisions of finance function ? Explain their importance and relevance in Financial Management.

20

6. Define 'Operating Leverage' and 'Financial Leverage'. How is Financial Leverage related to Operating Leverage ? Substantiate your answer with examples.

20

7. Explain the different methods of evaluating Capital Investment proposals.

20

8. What factors should a Financial Manager take into consideration while estimating Working Capital needs of the firm ?

20

9. What are the determinants of Capital Structure ? Explain briefly.

20

10. Discuss the role of a Financial Manager with respect to Dividend Policy. What alternatives need to be considered and what factors should be taken into consideration before finalising the Dividend Policy ?

20



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No. of Printed Pages : 2

MTM-05

**MASTER OF ARTS
(TOURISM MANAGEMENT)**

Term-End Examination

June, 2015

**MTM-05 : ACCOUNTING AND FINANCE FOR
MANAGERS IN TOURISM**

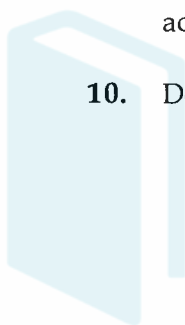
Time : 3 hours

Maximum Marks : 100

Note : (i) Answer *any five* questions.
(ii) All questions carry *equal* marks.

1. Discuss the scope and role of accounting. 20
2. Write about 250 words on **any two** of the following : 10+10
 - (a) Money Measurement Concept
 - (b) Accounting Standards in India
 - (c) Accounting Personnel
3. Describe the classification of costs. 20
4. What you understand by Profit Graph ? Answer with examples. 20
5. Construct the Balance Sheet of a small tourism company of your choice registered under the Indian Companies Act, 1956. 20

6. Define the following : 5x4=20
(a) Working Capital
(b) Fund Flow Statement
(c) Gross Profit
(d) Indirect Expenses
7. Discuss the determinants of Capital Structure. 20
8. Discuss the factors that affect the Divident decisions. 20
9. What do you understand by Financial Management ? How is it different from financial accounting and management accounting ? 20
10. Define and classify Budgets. 20



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MTM-05

**MASTER OF ARTS
(TOURISM MANAGEMENT)**

Term-End Examination

December, 2015

**MTM-05 : ACCOUNTING AND FINANCE FOR
MANAGERS IN TOURISM**

Time : 3 hours

Maximum Marks : 100

- Note :** (i) *Answer any five questions.*
(ii) *All questions carry equal marks.*

1. Write an essay on Financial Management. 20
2. Construct a profit and loss statement of a tourism company of your choice. 20
3. Write short notes in about 250 words each on any two of the following : 10+10
 - (a) Fund flows
 - (b) Capital structure
 - (c) Dividant
4. Prepare the budget for a small tourism company. 20
5. Why is variance analysis necessary ? Discuss the different type of variances. 20

6. Define the following : 5x4=20
- (a) Absorption costing
 - (b) Shut Down costs
 - (c) Uncontrollable costs
 - (d) Decremental costs
7. Write an essay on Investment Appraisal methods. 20
8. Discuss the scope and relevance of Accounting Information and Accounting Controls. 20
9. Discuss the characteristics of zero based budgeting. 20
10. Prepare a project proposal for establishing a small 20 room accommodation unit. 20

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MTM-05

01150

**MASTER OF ARTS
(TOURISM MANAGEMENT)**

Term-End Examination

June, 2016

**MTM-05 : ACCOUNTING AND FINANCE FOR
MANAGERS IN TOURISM**

Time : 3 hours

Maximum Marks : 100

- Note : (i) Attempt any five questions in about 600 words each.
(ii) All questions carry equal marks unless otherwise specified.*

1. Describe role and activities of accountant in an organization. 20
2. Discuss the scope of financial management in business. How is it different from financial accounting ? 20
3. Discuss the types of investment proposals. 20
4. Explain the various sources of fund. How will you analyse changes in working capital ? 20
5. Write short notes on : 5x4=20
 - (a) Cost of capital
 - (b) Use of balance sheet
 - (c) Current Assets
 - (d) Operating cycle

6. What is balance sheet ? Illustrate the forms and contents of balance sheet. 20
7. Explain working capital and its need. What are the factors that affect fund requirements ? 20
8. Explain 'Zero Based Budgeting' in detail. Differentiate between Cash Budget and Master Budget. 20
9. What is Variance ? Explain how variance are calculated ? 20
10. Write short notes on **any two** of the following :
(a) Ratio Analysis 10x2=20
(b) Break-Even Analysis
(c) Operating Leverage

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No. of Printed Pages : 2

MTM-005

**MASTER OF ARTS
(TOURISM MANAGEMENT)**

Term-End Examination

December, 2016

**MTM-005 : ACCOUNTING AND FINANCE FOR
MANAGERS IN TOURISM**

Time : 3 hours

Maximum Marks : 100

Note : (i) *Attempt any five questions in about 600 words each.*
(ii) *All questions carry equal marks unless otherwise specified.*

1. Why finance is considered as the "backbone of any business" ? Explain in detail. Elaborate with relevant examples from real time businesses. 20
2. Explain the uses of funds and factors affecting fund requirement for a large size tourism e-commerce organisation. 20
3. Explain the linkages between Balance Sheet and Profit and Loss Statement. Prepare a proforma of Profit and Loss A/c and Balance Sheet as per the latest Indian Companies Act. 20
4. Write short notes on any two of the following :
 - (a) Utility of marginal costing 10x2=20
 - (b) Absorption costing
 - (c) Budgetary control

5. Mention three broad elements of costs and explain in detail. Elaborate the various methods and techniques of costing. 20
6. What do you understand by the term 'budget' ? Explain the classification of budget. 20
7. Explain the factors affecting the dividend decisions. 20
8. Explain the different methods used for calculating depreciations. 20
9. What is working capital ? Explain the determinants of working capital. 20
10. What are the methods of appraisal for evaluating investment proposals ? Explain. 20

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No. of Printed Pages : 2

MTM-005/MTTM-005

01306

**MASTER OF ARTS
(TOURISM MANAGEMENT)**

Term-End Examination

June, 2017

**MTM-005/MTTM-005 : ACCOUNTING AND
FINANCE FOR MANAGERS IN TOURISM**

Time : 3 hours

Maximum Marks : 100

*Note : (i) Attempt any five questions in about 600 words each.
(ii) All questions carry equal marks.*

1. Explain role of an accountant. How duties of an accountant differ from one organisation to that of another organisation ? Explain with suitable examples. 20
2. Explain Accounting Concepts and conventions in detail. 20
3. Explain Gross Profit and Net Profit and show their relevance through an imaginary balance sheet of a company. 20
4. Explain classification of costs. Also prepare a proforma of a cost sheet. 20
5. (a) Explain the objectives of a Firm. 2x10=20
(b) Explain the managerial uses of the Primary Ratio.

6. Mention the concept and effects of Financial Leverage. How will you measure Financial Leverage ? Explain in detail. 20
 7. Define Budget. Explain the Classification of Budget and describe a Master Budget. 20
 8. Explain the method of Appraisal along with limitations of investment Appraisal Techniques. 20
 9. What do you understand by term 'Working Capital' ? Explain working Capital along with different kinds of working Capital. 20
 10. Write Short note on the following : 4x5=20
 - (a) Nature of Accounting Function
 - (b) Uses of Balance Sheet in various forms of organization structures.
 - (c) Factors Affecting Fund requirements of a large size organization.
 - (d) Sources and Uses of Cash in a mid size organization.
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No. of Printed Pages : 2

MTM-005/MTTM-005

00594

**MASTER OF ARTS
(TOURISM MANAGEMENT) (MTM)/MASTER
OF TOURISM AND TRAVEL MANAGEMENT
(MTTM)**

Term-End Examination

December, 2017

**MTM-005/MTTM-005 : ACCOUNTING AND
FINANCE FOR MANAGERS IN TOURISM**

Time : 3 hours

Maximum Marks : 100

*Note : Attempt any five questions in about 600 words each
All questions carry equal marks.*

1. What is the scope of Accounting ? Explain emerging role of accounting standards. 20
2. Mention Conceptual basis of a 'Balance sheet'. What points you will remember while constructing a balance sheet ? Explain through a proforma balance sheet of a company. 20
3. Explain depreciation on Fixed Assets . Also show calculation of depreciation for 5 years using imaginary cost of a machinery using atleast 2 methods of your choice. 20
4. Explain elements of costs. Also prepare a proforma of a cost sheet. 20

5. Explain Direct Labour Variance along with reasons for Direct Labour Rate Variance. 20
6. (a) Explain Functions of finance department of a partnership firm. 2x10=20
(b) Explain Flow of Activities of Business Firms.
7. (a) Explain the concept of Financial Leverage
(b) Explain operating Leverage and combined Leverage. 2x10=20
8. Explain Zero Based Budgeting along with its process and advantages. 20
9. (a) Explain various Forms of Dividend and Dividend policy Goals. 2x10=20
(b) Explain Factors affecting dividend decisions.
10. Write short notes on the following : 4x5=20
 - (a) Accounting as an information system
 - (b) Accounting and controlling in organisation
 - (c) Uses of Funds
 - (d) Importance of cash and cash Flow Statement

No. of Printed Pages : 2

MTM-005/MTTM-005

**MASTER OF ARTS
(TOURISM MANAGEMENT) (MTM)/MASTER
OF TOURISM AND TRAVEL MANAGEMENT
(MTTM)**

Term-End Examination

June, 2018

**MTM-005/MTTM-005 : ACCOUNTING AND
FINANCE FOR MANAGERS IN TOURISM**

Time : 3 hours

Maximum Marks : 100

*Note : (i) Answer any five questions.
(ii) All questions carry equal marks.*

1. What do you understand by the term "Accounts Manager"? Explain the role and activities of an accounts manager in an organization. 20
2. Write a short notes in about 250 words each on any two of the following : 10+10
 - (a) Purposes of Accounting Information
 - (b) Uses of Balance Sheet
 - (c) Uses of Earnings Information
3. Explain various methods of Depreciation. 20
4. Explain sources and uses of cash in business. 20
5. Explain the classification of costs. 20

MTM-005/MTTM-005

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6. Write a short notes in about **250** words each on **any two** of the following : **10+10**
- (a) Marginal Cost
 - (b) Break Even Analysis
 - (c) Differences between Absorption Costing and Marginal Costing
7. Explain the scope of Financial Management. Give relevant examples. **20**
8. What do you understand by term 'Budget' ? Explain the Zero Base Budgeting. **20**
9. Explain the types of Investment Proposals. Give relevance of Investment proposals for tourism business. **20**
10. Explain with suitable examples, how will you manage Cash Flow in Tourism Business. **20**

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No. of Printed Pages : 2

MTM-05/MTTM-05

**MASTER OF ARTS IN TOURISM
MANAGEMENT (MTM) / MASTER OF TOURISM
AND TRAVEL MANAGEMENT (MTTM)**

Term-End Examination

December, 2018

00544

**MTM-05/MTTM-05 : ACCOUNTING AND FINANCE
FOR MANAGERS IN TOURISM**

Time : 3 hours

Maximum Marks : 100

Note : Attempt any **five** questions in about 600 words each. All questions carry equal marks.

1. Explain the emerging role of Accounting in the present day competitive business environment. 20
2. Write short notes in about 250 words each on any **two** of the following : 10+10=20
 - (a) Money Measurement Concept
 - (b) Periodicity Concept
 - (c) Accounting Standards in India
3. Explain the various sources of funds and the factors affecting fund requirements. 20
4. What do you understand by the term 'costs' ? Explain the elements of costs along with the components of total costs. 20

- 5. Define the following :** **4×5=20**
- (a) Opportunity costs
 - (b) Out-of-pocket costs
 - (c) Sunk costs
 - (d) Conversion costs
- 6. Explain the utility of marginal costing along with the limitations of marginal costing.** **20**
- 7. Write an essay on Finance functions.** **20**
- 8. Explain the classification of Budgets.** **20**
- 9. Write an essay on Working Capital.** **20**
- 10. Explain the factors affecting Dividend Decision.** **20**

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No. of Printed Pages : 3 MTM-05/MTTM-05

MASTER OF ARTS
(TOURISM MANAGEMENT)
(MTM)/MASTER OF TOURISM AND
TRAVEL MANAGEMENT (MTTM)
Term-End Examination

June, 2019

MTM-05/MTTM-05 : ACCOUNTING AND FINANCE
FOR MANAGERS IN TOURISM

Time : 3 Hours

Maximum Marks : 100

Note : Attempt any five questions in about 600
words each. All questions carry equal marks.

1. Explain the different phases in the evolution of accounting. 20
2. Mention the purposes of Accounting Information and explain the various uses of accounting information. 20

(A-19) P. T. O.

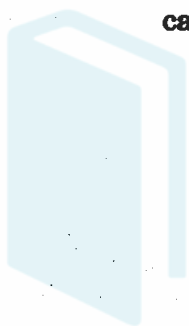
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MTM-05/MTTM-05

3. What do you understand by the term 'Liabilities' ? Explain in detail the difference between current liabilities and contingent liabilities. 20
4. Explain fund flow statements with suitable examples. 20
5. What do you understand by the term cost ? Explain the classification of costs. Describe the relevant costs applicable to a tour operation company. 20
6. What is Budget ? Explain how will you install a budgetary control system for a large size online travel company. 20
7. (a) Explain zero base budgeting. 10
(b) Types of investment proposals. 10
8. Write short notes on the following : $4 \times 5 = 20$
(a) Role and activities of an Accountant in a tour operation organization

[3]

- (b) Scope of accounting
 - (c) CVP analysis
 - (d) Break-even analysis
9. How will you perform cash management function at a conventional travel agency ? 20
10. Explain the various determinants of working capital needs. 20



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No. of Printed Pages : 2 **MTM-5/MTTM-5**

**MASTER OF ARTS
TOURISM MANAGEMENT/MASTER
OF TOURISM AND TRAVEL
MANAGEMENT (MTM/MTTM)**

Term-End Examination

December, 2019

**MTM-5/MTTM-5 : ACCOUNTING AND FINANCE
FOR MANAGERS IN TOURISM**

Time : 3 Hours

Maximum Marks : 100

*Note : Attempt any five questions in about 600
words each. All questions carry equal marks.*

1. Explain Accounting as an information system for various end users. 20
2. Explain various Accounting concepts with suitable examples. 20
3. Explain various methods of Depreciation with an example of a fixed asset with imaginary figures. 20
4. Explain various sources of funds along with the uses of funds and the factors affecting fund requirement. 20

87 (B-8) P. T. O.

[2]

5. Explain utility of marginal costing along with its limitations. 20
6. Explain classification of budgets based on function of an online travel agency. 20
7. (a) Explain concepts of working capital. 10
(b) How will you manage working capital in periods of inflation ? 10
8. Write short notes on the following : 5 each
 - (a) Uses of Balance Sheet
 - (b) Controller and functions of the controller
 - (c) Accounting standards in India
 - (d) Uses of Earning information
9. Explain the factors that affect the shaping of a dividend policy. 20
10. Why do organizations need cash ? Explain, how will you determine the optimal Cash Balance required for a mid-sized tour company. 20

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No. of Printed Pages : 3 **MTM-5/MTTM-5**

**MASTER OF ARTS TOURISM
MANAGEMENT/MASTER OF
TOURISM AND TRAVEL
MANAGEMENT (MTM/MTTM)**

Term-End Examination

June, 2020

**MTM-5/MTTM-5 : ACCOUNTING AND FINANCE
FOR MANAGERS IN TOURISM**

Time : 3 Hours

Maximum Marks : 100

*Note : (i) Answer any five questions in about 600
words each.*

(ii) All questions carry equal marks.

-
-
1. Define 'Accounting'. Explain the scope of Accounting in your own words. Mention the role and activities of an accountant in an organization.

20

P. T. O.

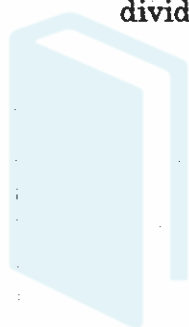
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MTM-5/MTTM-5

2. Write short notes in about **300** words each on any **two** of the following : 10 + 10
- (a) Controller and functions of the controller
 - (b) Money measurement concept
 - (c) Approaches to managing working capital
3. Explain the uses of Earnings Information in your own words. 20
4. Write short notes in about **300** words each on any **two** of the following : 10 + 10
- (a) Inventory
 - (b) Capital
 - (c) Measurement of Expenses
5. Explain the elements of costs. Relate these elements of costs with an example from tourism. 20
6. Mention the scope of finance management. Explain finance functions. 20
7. What is a Budget ? Explain Budgetary Control. 20

[3]

8. What do you understand by the term 'Investment Proposal' ? Explain the types of investment proposals. 20
9. Explain the components of working capital. 20
10. Explain the factors that affect the shaping of a dividend policy for any organization. 20



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