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

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

Term-End Examination

December, 2022

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. Describe the role of Accounting in tourism business. 20

2. Write short notes on the following : 4×5=20

   (a) Business Entity concept

   (b) Continuity concept

   (c) Consistency concept

   (d) Periodicity concept

3. Explain the uses of Accounting Information for any organisation. 20

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4. Write short notes on the following : 4×5=20

   (a) Difference between Profit and Cash Balance

   (b) Current Liabilities

   (c) Operating Profit

   (d) Depreciation on Fixed Assets

5. Explain the ways to recognize and measure revenue and expenses. 20

6. Explain the fund flow statement. What is its importance in overall financial planning ? 20

7. Explain the classification of costs. 20

8. Write short notes on the following : 4×5=20

   (a) Utility of marginal costing

   (b) Budget

   (c) Control Ratios

   (d) Types of Investment Proposals

9. Explain the various determinants of working capital needs. 20

10. What do you understand by the term 'dividend' ? Explain the various forms of Dividend along with the role of Board of Directors in deciding issue dividend in any organization. 20