No. of Printed Pages : 2 **MTTM–5**

MASTER OF TOURISM AND TRAVEL MANAGEMENT (MTTM)

Term-End Examination

December, 2025

MTTM-5 : 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.

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1. Discuss in detail the scope, concept and structure of Accounting. 20

2. Define Depreciation. Explain different methods used for depreciation. 20

3. Define Budget. Explain the need and importance of budgetary control in an tourism organization. 20

4. Write short notes on the following in about **150** words each : 4×5=20

   (a) Accounting as an Information System

   (b) Payback period

   (c) Capital Structure

   (d) Inventory

5. Explain the factors a company would in general consider before it takes a decision on dividends. 20

6. Define 'Break-even Point'. Enumerate the uses of Break-even Analysis. 20

7. Distinguish between Financial Accounting and Cost Accounting. 20

8. Explain the different methods of evaluating capital investment proposals. 20

9. Explain Investment Appraisal Methods. 20

10. What is Variance ? Explain how variance is calculated. 20

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