

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 : 20
- (a) Ratio Analysis
  - (b) Break-Even Analysis
  - (c) Operating Leverage
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