

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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