

1074054

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.

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