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MTTM-5

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

Term-End Examination

December, 2023

**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. Explain the role of an accountant in tourism organization. 20
2. What do you understand by the term 'Accounting' ? Explain 'Accounting Concepts' in your own words. 20
3. What are the contents of Balance Sheet ? Explain how will you construct a Balance Sheet of a company. 20

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4. Write short notes on the following in about **150** words each : 5+5+5+5
- (a) Purpose of Accounting Information
 - (b) Uses of Earning Information
 - (c) Accounting and Controlling in organization
 - (d) Accounting Standards
5. Mention the difference between Measurement of Income and Measurement of Expenditure with relevant examples. 20
6. What do you understand by the term 'Sources of Fund' ? Explain the uses of fund and factors affecting fund in Tourism Business. 20
7. Explain the classification of costs. Draw a cost sheet for a tour package of your choice. 20
8. Explain the term 'Budget'. Explain its classification in your own words. 20
9. Explain the importance of working capital management in tourism business. 20
10. Explain Dividend Decision and Dividend Policy. 20