

03388

**MASTER OF ARTS
(TOURISM MANAGEMENT)**

Term-End Examination

June, 2015

**MTM-05 : ACCOUNTING AND FINANCE FOR
MANAGERS IN TOURISM**

Time : 3 hours

Maximum Marks : 100

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- Note :** (i) *Answer any five questions.*
(ii) *All questions carry equal marks.*
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1. Discuss the scope and role of accounting. 20

2. Write about 250 words on any two of the following : 10+10
 - (a) Money Measurement Concept
 - (b) Accounting Standards in India
 - (c) Accounting Personnel

3. Describe the classification of costs. 20

4. What you understand by Profit Graph ? Answer with examples. 20

5. Construct the Balance Sheet of a small tourism company of your choice registered under the Indian Companies Act, 1956. 20

6. Define the following : 5x4=20
- (a) Working Capital
 - (b) Fund Flow Statement
 - (c) Gross Profit
 - (d) Indirect Expenses
7. Discuss the determinants of Capital Structure. 20
8. Discuss the factors that affect the Divident decisions. 20
9. What do you understand by Financial Management ? How is it different from financial accounting and management accounting ? 20
10. Define and classify Budgets. 20
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