

QP CODE: 20101091



Reg No :

Name :

BTTM DEGREE (CBCS) EXAMINATION, NOVEMBER 2020

Second Semester

Bachelor of Tourism and Travel Management

Core Course - TT2CRT07 - ACCOUNTING AND FINANCE FOR TOURISM

2017 ADMISSION ONWARDS

F77E9F1C

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. Name the classification of Finance.
2. What do you mean by Finance?
3. List out the functions of finance.
4. What is financial management?
5. What is Accounting?
6. What is Cost Accounting?
7. What is the rule of Personal Account?
8. State the importance of Accounting.
9. Explain "Dual aspect Principle" of Accounting.
10. What is double entry system of Accounting?
11. Journalise the following transaction.
2018
june 13 Deposited cash into bank Rs.1500
" 23 Drew cash from bank Rs.2400
12. What is balance sheet?

(10×2=20)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*





13. What are the characteristics of finance?
14. What you mean by finance? Explain about the scope of finance?
15. Explain about the scope of Accounting?
16. What are the functions of Accounting?
17. What are the uses of accounting information?
18. Explain about journal and journalising.
19. What are the objectives of trial balance?
20. Explain about modifying principles?
21. What is trading account? Explain needs of trading account.

(6×5=30)

Part C

Answer any two questions.

Each question carries 15 marks.

22. Write short note on a) Concept of materiality b) Entity concept c) Revenue Realisation concept d) Accrual concept
23. Prepare Single column cash book

2018 Jan 1	Opening cash balance	8650
3	Paid into bank account	5000
5	Received cash from Raju	1300
6	Paid cash to Madhu	1500
9	Received commission	350
13	Sold goods for cash	4000
15	Received a cheque from Raju	1000
17	Withdrew cash from bank for office use	2000
"	Paid into bank account	1000
19	Rent paid by cheque	750
21	Mohan, a customer paid directly into bank	1700
24	Withdrew cash from bank for personal use	1000
27	Received cash on sales	3500
31	Paid salary	900
"	Drew a cheque for personal use	800

24. What is Profit and loss account? Prepare a Profit and loss account with imaginary figures.
25. From the following Trial balance of Kiran Lal as on 31st December 2018, prepare Profit & loss





account and balance sheet

	Dr.	Cr.
Rent & Rates	400	
Salaries	568	
Office heating	352	
Insurance	98	
General expenses	794	
Drawings	2,000	
Cash	60	
Debtors	2,200	
Closing Stock	5,236	
Machinery	4,000	
Land	8,000	
Capital		18000
Creditors		1086
Discount		570
Gross profit		4052
Total	23,708	23708

(2×15=30)

