



22103091

**QP CODE: 22103091**

**Reg No** : .....

**Name** : .....

**BTTM DEGREE (CBCS) REGULAR / IMPROVEMENT / REAPPEARANCE  
EXAMINATIONS, OCTOBER 2022**

**Second Semester**

Bachelor of Tourism and Travel Management

**Core Course - TT2CRT07 - ACCOUNTING AND FINANCE FOR TOURISM**

2017 ADMISSION ONWARDS

97F6BA19

Time: 3 Hours

Max. Marks : 80

**Part A**

*Answer any **ten** questions.*

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

1. Name the classification of Finance.
2. List out the scope of finance.
3. List out the functions of finance.
4. What is financial management?
5. What is Accounting?
6. List out the scope of Accounting.
7. What is the rule of real account?
8. State the importance of Accounting.
9. Explain "Dual aspect Principle" of Accounting.
10. What is single entry?
11. Journalise the following transactions.  
2018  
Jan 1 Opened a bank account Rs.15000  
" 5 Withdrew cash from bank for office use Rs.3000
12. What do you mean by Drawings?





(10×2=20)

**Part B**

Answer any **six** questions.

Each question carries **5** marks.

13. What you mean by finance? Explain its features?
14. What are the characteristics of finance?
15. What are the types of Accounting?
16. What are the features of Accounting?
17. What is business transaction? What are its classifications?
18. What are the Assumptions of accounting?
19. Give journal entries for the following transactions 2018 Jan. 21 Purchased furniture for cash Rs. 3,000 22 Purchased goods for cash Rs. 4,200 23 Sold machinery for cash Rs. 6,000 25 Sold goods for cash Rs. 4,500 27 Paid salary Rs. 600 28 Received commission Rs. 400 29 Paid to Kumar Rs. 500 31 Received cash from Somu Rs. 1,000
20. Explain about modifying principles.
21. How will you prepare trading account?

(6×5=30)

**Part C**

Answer any **two** questions.

Each question carries **15** marks.

22. From the following information, Prepare Purchase day book and Purchase returns book .  
2018 sept 1 Purchased from Anand Traders 20 chairs @ Rs.150 each , Trade discount 10%

- 13 Bought goods from Sahib & Co.:
  - 2 Steel cabinets @ Rs.3100 each
  - 10 Tables @ Rs.1500 each
  - 15 Chairs @ Rs.200 each , Trade discount 5%

- 21 Purchased from Sunrise Furniture Mart:
  - 25 Steel Racks @ Rs.1300 each





29 Purchased from Mohan Traders:

10 Executive Tables @ Rs.3250 each

2018 Oct 1	Returned goods to Anand Traders	Rs.950
2	Returned goods to Sunrise Furniture mart	Rs.1350
3	Returned goods to Mohan Traders	Rs.775
4	Allowances claimed from Anand for shortage of goods	Rs.325
5	Returned goods to Mohan Traders which were defective	Rs.610

23. From the following, prepare Journal, Ledger and Trial Balance:

2011 January 1 Ganesh started business with cash Rs.5,000 ; Stock Rs. 4,000 ; Furniture Rs. 3,000

Jan-02	Opened a bank account	Rs.6,000
Jan-04	Bought goods on credit from Vinod	Rs.6,400
Jan-04	Bought goods from Anil	Rs.7,000
Jan-05	Sold goods for cash	Rs.9,000
Jan-08	Sold goods on credit to Ram	Rs.6,400
Jan-10	Cheque received from Ram	Rs.4,400
Jan-12	Goods returned by Ram	Rs.450
Jan-14	The cheque from Ram deposited into bank	Rs.4,400
Jan-15	Withdrew from bank	Rs.1,800
Jan-17	Paid into bank	Rs.3,600
Jan-20	Cash sales	Rs.8,000
Jan-31	Paid salary Rs.400; Insurance Rs.700; Postage Rs.150	

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.
Capital		40500
Purchases	45,000	
Purchases return		3,000
Sales		72000
Sales return	2,000	
Stock	15,000	
Cash in hand	2,200	
Salaries	3,050	
Rent	1,250	
Commission received		700
Discount earned		300
Wages	1,500	
Carriage	500	
creditors		6000
Debtors	9,000	
Machinery	3,000	
Furniture	10,000	
Land	30,000	
Total	122,500	122500
Closing stock	21,000	

(2×15=30)

