22100418

QP CODE: 22100418

Reg No : .....

Name : .....

B.VOC DEGREE EXAMINATIONS, JANUARY 2022

Fifth Semester

B.Voc Tourism and Hospitality Management

THM5GT02 - MANAGERIAL ACCOUNTS AND FINANCE IN TOURISM

2019 Admission Onwards

B586317C

Time: 3 Hours Max. Marks : 80

Part A

*Answer any **ten** questions.*

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

1. Explain the classification of accounts.
2. What do you mean by suspense account?
3. How do you calculate cost of good sold?
4. What you mean by one sided error?
5. What you mean by receipt and payment account?
6. What you mean by financial management?
7. What you mean by the term financial control?
8. What do you mean by financial planning?
9. What is optimum capital structure?
10. What is operating cycle?
11. Mention some of the tools of financial statement analysis.
12. What is cash flow statement?

(10×2=20)

Part B

*Answer any **six** questions.*

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

13. Enter the following transactions in a simple cash book: Jan1 cash in hand:- 12000; Jan 2 received from Ram:- 3000; Jan 3 paid rent:- 300; Jan 8 sold goods:- 3000; Jan 10 paid Shyam:- 7000; Jan 27 Purchased furniture:- 2000; Jan 31 paid salaries:- 1000.
14. Explain the need , imporatnce and purpose of bank reconciliation statement.
15. Explain in detail the responsibilities of a financial executive.
16. What are the essential aspects of finance functions in a business?
17. Explain the significance of capital structure.
18. Explain the various factors factors affecting capital structure.
19. What do you mean by leverages? Explain its significance.
20. How nature of business affect working capital requirement of a concern?
21. How can you reject or accept a proposal based on sensitivity analysis?

(6×5=30)

Part C

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Explain the concept of double entry system of book keeping?
23. Explain in detail about the various miscellaneous accounts?
24. Explain the irrelevance theory of capital structure.
25. "Accounting ratios are mere guides and complete reliance on them in decision-making in suicidal"- Elucidate.

(2×15=30)