23104503

QP CODE: 23104503

Reg No : .....

Name : .....

B.VOC DEGREE REGULAR EXAMINATIONS, JANUARY 2023

Fifth Semester

B.Voc Tourism and Hospitality Management

THM5GT02 - MANAGERIAL ACCOUNTS AND FINANCE IN TOURISM

2020 Admission Only

4F383632

Time: 3 Hours Max. Marks : 80

Part A

*Answer any **ten** questions.*

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

1. What are the features of double entry system of book keeping?
2. What is simple cash book?
3. What you mean by two sided error?
4. What is capital fund?
5. What you mean by accounting for hotels?
6. What is importance of financial management?
7. What you mean by the term financial goal?
8. What is capitalisation?
9. What are the theories of capital structure?
10. What are the factors affecting working capital?
11. What do you mean technical evaluation of project performance?
12. What is ratio analysis?

(10×2=20)

Part B

*Answer any **six** questions.*

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

13. Explain the accounting principles of:(1) materiality and (2) consistency

14. What is contingent liabilties? Give examples.

15. Discuss the functions of a Chief Financial Officer.

16. What are the different types of financial decisions?

17. What do you mean by optimum capital structure? What are essential features of it?

18. How will you frame a capital structure on the basis of flexibility and floating cost?

19. Explain the concept of trading on equity.

20. What are the concepts of working capital?

21. What is the nature of financial statements?

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. From the following transactions, pass journal entries, prepare ledger accounts and also prepare trial balance. • Anil started business with 8000 • Purchased furniture 1000 • Purchased goods 6000 • Sold goods 7000 • Purchased from Raja 4000 • Sold to Somu 5000 • Paid to Raja 2500 • received from Somu 3000 • Paid rent 200 • Received commission 100

23. Explain the need , imporatnce and purpose of bank reconciliation statement.

24. Explain the significance of financial planning?

25. Compare and contrast cash flow statement and fund flow statement.

(2×15=30)