QP CODE: 22103762

22103762

Reg No : .....

Name : .....

B.VOC DEGREE REAPPEARANCE EXAMINATIONS, NOVEMBER 2022

Fifth Semester

B.Voc Tourism and Hospitality Management

THM5GT02 - MANAGERIAL ACCOUNTS AND FINANCE IN TOURISM

2018 & 2019 Admissions

149E6221

Time: 3 Hours Max. Marks : 80

Part A

*Answer any **ten** questions.*

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

1. What are the functions of accounting?
2. What do you mean by contra entry?
3. How will you rectify one sided error?
4. What you mean non for profit orginisation?
5. What you mean by travel accounting?
6. What you mean by the term financial goal?
7. What are the objective of financial function?
8. What is capital structure?
9. What are the factors affecting capital structure?
10. What is permanent working capital?
11. How availability of raw material affect the working capital of a firm?
12. What is ratio analysis?

(10×2=20)

Part B

*Answer any **six** questions.*

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

13. Journalise the following transactions with narration: 1) paid income tax Rs.3000 2) interest on capital Rs.300. 3) good worth Rs.500 given as charity.

14. Mention the differences between a balance sheet and a trial balance.

15. Explain the two objectives of financial management.

16. Discuss the functions of a Chief Financial Officer.

17. What is MM approach in capital structure decisions?.

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

19. Explain the relevance of debt equity ratio.

20. How a project can be financially and technically evaluated?

21. What is the purpose of preparing cash flow statement?

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. Journalise the following transactions, prepare ledger accounts and also prepare a trial balance. • Arjun started business with 12000 • Purchased goods for cash 6000 • Purchased furniture 2000 • Sold goods for cash 8000 • Opened bank account 5000 • Purchased goods and paid by cheque 4000 • Cash sales 3000 • Paid into bank 2000 • Paid salary by cheque 400 • Received commission 200.

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

24. Explain the significance of financial planning?

25. What is financial statement? Explain in detail its various objectives and drawbacks.

(2×15=30)