

Roll No. ....

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NMT/M-24

27306

## TOURISM ACCOUNTING

Paper-GE-MTTM-201

Time Allowed : 3 Hours]

[Maximum Marks : 50

**Note** : Attempt **five** questions in all, selecting **one** question from each Unit. Question No. **1** is compulsory. All questions carry equal marks.

### Compulsory Question

1. Answers the followings: 10
  - (a) Accounting as an Art and a Science.
  - (b) Role of adjustments in final accounts, give examples to explain your point of view.
  - (c) Discuss difference between cost accounting and financial accounting
  - (d) What do you know about Consumer Protection Act?

### UNIT-I

2. Explain accounting principles and conventions. 10
3. (a) Discuss the linkages of accounting with other disciplines.  
(b) Also explain the role of Accountants. 10

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### UNIT-II

4. Prepare Trading, Profit and Loss account and Balance sheet from the following information. 10

Particulars	Amount	Particulars	Amount
Opening Stock	12,500	Plant and Machinery	62,300
Sales	1,18,000	Returns Outwards	13,800
Depreciation	6,670	Cash in Hand	8,950
Commission (CR)	2,110	Salaries	7,500
Insurance	3,800	Debtors	19,050
Carriage Inwards	3,000	Discount (DR)	3,280
Furniture	6,700	Bills Receivable	27,300
Printing and Charges	4,810	Wages	15,890
Carriage Outwards	2,000	Return Inwards	16,590
Capital	92,280	Bank Overdraft	40,000
Creditors	17,800	Purchases	86,790
Bill Payable	5,410	Petty Cash in Hand	470
		Bad Debts	1,800

Closing sock at the end of the year was ₹37,000.

5. Discuss the steps involved in the treatment of transactions leading the preparation of trial balance. Give examples were needed. 10

### UNIT-III

6. What are the major functions, utility and limitations of management accounting system ? 10

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7. Why Cost accounting is required? What role does it play in an organization? Discuss its major limitations too. 10

#### **UNIT-IV**

8. Write detailed note on contract Act, while explaining its essential elements. 10
9. What is TFCI? What role does it play for tourism organizations ? 10