

PART C — (5× 8= 40 marks)

Answer ALL questions, choosing either (a) or (b)
Each answer should not exceed 600 words.

16. (a) Explain the Principles of Double Entry System.
Or
(b) How will you prepare final accounts of Partnership firm of a tourism industry?
17. (a) What are the limitations of financial statements?
Or
(b) Discuss the important managerial uses of Ratio analysis.
18. (a) Prepare a Cost sheet for a canteen in a Hospital.
Or
(b) Costing_An aid to Management – Explain.
19. (a) Enumerate the merits and demerits of Break Even Analysis.
Or
(b) State the Objectives of CVP Analysis.
20. (a) Explain the Conventional Pricing Methods.
Or
(b) State the advantages of budgetary control.

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B.A. (CBCS) DEGREE EXAMINATION,
APRIL 2019.

Sixth Semester

Tourism and Hospitality Management - Main

TOURISM ACCOUNTING

(For those who joined in July 2016 onwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. _____ is a summary statement of all transactions relating to a person, asset, expenses or incomes.
(a) Journal (b) Ledger
(c) Trial Balance (d) Balance Sheet
2. Purchase returns will be deducted from _____.
(a) Cash Purchase (b) Credit Purchase
(c) Gross Purchase (d) None of the above



3. The Selection method for Stock Valuation depends on _____
 (a) Accounting Principles
 (b) Personal Judgement
 (c) Recorded Facts
 (d) All the above
4. The relationship between two figures expressed mathematically is called _____
 (a) Ratio (b) Answer
 (c) Variation (d) None of the above
5. In a Canteen industry, Cost unit is
 (a) Product (b) Person
 (c) Price (d) Number
6. Cost Accounting is based on _____ figures
 (a) Actual (b) Physical
 (c) Estimated (d) All the above
7. Total Revenue is equal to _____ in BEP
 (a) Total Cost (b) Total Sales
 (c) Total Profit (d) Total Loss
8. Sales-Variable Cost is equal to _____
 (a) Contribution (b) Fixed Cost
 (c) Profit (d) Loss
9. The tariff includes room rent and breakfast is called
 (a) European Plan (b) Modified Plan
 (c) American Plan (d) Continental Plan

10. The budget may be stated in terms of
 (a) Money (b) quantity
 (c) Both (a) and (b) (d) None of the above

PART B — (5× 5= 25 marks)

Answer ALL questions, choosing either (a) or (b).
 Each answer should not exceed 250 words.

11. (a) What do you understand by accounting concepts? What are they?
 Or
 (b) What is consequential loss? How it is computed?
12. (a) State the Objective and nature of financial statements.
 Or
 (b) Explain the Significance of Ratio analysis.
13. (a) State the techniques of Costing.
 Or
 (b) State the Objectives of Cost accounting.
14. (a) Write short notes on Break Even Point.
 Or
 (b) What are the advantages of CVP Analysis?
15. (a) Write short notes on Pricing.
 Or
 (b) How will you fix Price for foods and beverages?

