

Reg. No. :

**Code No. : 12332 E Sub. Code : JMTO 64/
SMTTO 64**

B.A. (CBCS) DEGREE EXAMINATION, APRIL 2021.

Sixth Semester

Tourism and Hospitality Management

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. The main convention is practice in accounting
 - (a) conservation (b) congress
 - (c) council (d) calculation
2. The double entry system of accounting means
 - (a) Debit
 - (b) Credit
 - (c) Business transaction
 - (d) Ledger

3. Final accounts of the business are prepared after
 - (a) Ledger
 - (b) Trial balance
 - (c) withdrawal
 - (d) Deposit
4. Common method of financial statement analysis is
 - (a) straight analysis
 - (b) Minus analysis
 - (c) fundamental analysis
 - (d) profit analysis
5. An insurance claim is a formal request by a
 - (a) General manager
 - (b) Operator
 - (c) Policy holder
 - (d) Housekeeper
6. Cost sheet is a
 - (a) withdrawal
 - (b) Statement
 - (c) deposit
 - (d) Balance sheet
7. Expansion of CVP
 - (a) Charted Vechile Point
 - (b) Cost Volume Profit
 - (c) Chart Verification Profit
 - (d) Car Vechile Payment
8. Break Even analysis seeks to
 - (a) balance
 - (b) deficit
 - (c) investigate
 - (d) deposit

9. Pricing is one of the most important element is the
(a) Accounting (b) Depositing
(c) Tourism marketing (d) Travel
10. Budgetary control is a system of
(a) controlling costs (b) Allocation
(c) fund floor (d) ratio

PART B — ($5 \times 5 = 25$ marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) Accounting conventions
Or
(b) Double Entry system.
12. (a) Tourism Finance Corporation of India
Or
(b) Different types of Financial statement analysis.
13. (a) Concepts of costing Accounting.
Or
(b) Basic calculation of operating costs with examples.
14. (a) Cost volume profit formula
Or
(b) Break even chart
15. (a) Conventional pricing methods
Or
(b) Food and beverage pricing

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 ten concepts of accounting.

Or

- (b) How are insurance proceeds reported?

17. (a) Explain the different types of ratios?

Or

- (b) Examine the uses of Financial statement analysis.

18. (a) Describe the advantages and disadvantages of Joint Stock Companies of Tourism Industry.

Or

- (b) List out and explain the classification of costs.

19. (a) Mention the components of Cost volume profit analysis.

Or

- (b) Explain CVP analysis and Decision making.

20. (a) State the importance of budgetary control in tourism.

Or

- (b) How do you calculate menu mix percentage?
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