

**SECOND SEMESTER B.A./B.Sc. DEGREE EXAMINATION, APRIL 2020**

(CBCSS—UG)

B.T.T.M.

TTM 2C 02—INTRODUCTION TO ACCOUNTANCY AND BUSINESS LAW—I

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A (Short Answer Questions)***Answer all fifteen questions.**Each question carries 2 marks. (Maximum ceiling 25 marks)*

1. Define Accounting.
2. What do you mean by deferred revenue expenditure ?
3. State the objectives of accounting.
4. What are the limitations of accounting ?
5. What is dual aspect concept ?
6. What do you mean by sundry creditors ?
7. What are the current liabilities ?
8. What is GAPP ?
9. Write the journal entry for Withdrawal of goods from business for personal use.
10. What is double occupancy rate in hotels ?
11. What is honorarium ?
12. What do you mean by room occupancy rate ?
13. State the minor sources of revenue in hotels.
14. A five-star hotel in Mumbai has 320 lettable rooms on a particular day. 240 rooms are occupied by 300 guests. Calculate Double Occupancy Rate.
15. What is book-keeping ?

**Section B (Paragraph/Problem Questions)***Answer all eight questions.**Each question carries 5 marks. (Maximum ceiling 35 marks)*

16. Explain :—
  - (a) Business entity concept.
  - (b) Going Concern concept.
  - (c) Account period concept.
  - (d) Revenue Realisations Concept.
17. Explain the difference between Profit and Loss Account and Balance Sheet.

18. Gives journal entries for the following transactions :

2018	January 21	Purchased Furniture	...	3,000
	January 22	Purchased goods for cash	...	4,200
	January 23	Withdraw cash for personal use	...	6,000
	January 25	Sold goods for cash	...	4,500
	January 27	Paid Salary	...	600
	January 28	Received Commission	...	400
	January 29	Paid to Ravi	...	500
	January 31	Received cash from Ram		900
		And allowed discount Rs.	...	100

19. Sri. Gokul arrives at a hotel at 2 p.m. on 18<sup>th</sup> April 2018 and a room is let out to him at Rs. 400 for every night spends plus 10% service charge. Calculate the amount payable by him in each of the following circumstances :

(a) If he checks out at 7 p.m. on 18<sup>th</sup> April 2018 itself.

(b) If he checks out at 8 a.m. on 21<sup>st</sup> April 2018.

20. From the following account balances prepare a Trial Balance as on 31<sup>st</sup> March 2018 :

	Rs.
Capital	25,000
Stock as on April 2017	... 11,000
Purchases	... 60,000
Salaries	... 7,500
General Expenses	1,600
Wages	... 13,000
Sundry Expenses	... 200
Insurance	... 350
Rent	... 800
Debtors	... 10,000
Sales	... 94,000
Cash in Hand	... 1,550
Machinery	... 15,000
Creditors	... 55,000
Drawings	... 3,000
Sales Returns	... 1,000
Purchase Return	... 500

21. Find out purchases from the following information :

	Rs.
Opening stock	– 12,000
Closing stock	– 14,000
Wages	– 8,000
Indirect Expenses	– 15,000
Sales	– 70,000
G/P	– 20,000

22. Ascertain the amount of the net profit from the following figures :

Gross Profit		82,000
Salaries	...	18,000
Rent	...	5,000
Printing and Stationery	...	2,000
Discount Received		1,000
Depreciation on furniture	...	8,000

23. Discuss the importance and limitations of Balance Sheet.

**Section C (Essay Questions)**

*Answer any two questions from four.*

*Each question carries 10 marks.*

24. Explain the important concepts and conventions in accounting.
25. What is the difference between departmental accounting and branch accounting ?
26. Below given is the trial balance of Fairmont Peace Hotel and you are prepared to final account :

	Debit Rs.	Credit Rs.
Sales	...	1,13,550
Salaries	3,000	
Wages	1,500	
Stock on 1-04-18	25,000	
Purchases Returns		750
Purchases	40,000	
Sales Returns	2,000	
Sales Tax	250	
Carriage Inwards	1,500	
Carriage Outwards	1,000	
Dividend		750
Interest		1,250
Income Tax	1,500	
Rent	350	
Motor Car	25,000	
Building	60,000	
Debtors	4,000	
Creditors		5,000
Cash	2,500	
Bank	3,700	
Capital		50,000
Total	<u>1,71,300</u>	<u>1,71,300</u>

Adjustments :

1. Closing Stock Valued Rs. 75,000.
  2. Write-off bad debts Rs. 600.
  3. Allow discount on debtors and creditors at Rs. 500 and Rs. 300 respectively.
27. From the Following Trial Balance of Mr. Ram Kumar prepare Trading, Profit and Loss Account and Balance Sheet as on 31<sup>st</sup> March 2018 :—

<b>Trial Balance</b>		
<i>Particulars</i>	Debit Amount Rs.	Credit Amount Rs.
Capital	...	52,000
Drawings	2,000	
Bills Payable	...	6,500
Discount received	...	200
Rent received	...	6,000
Purchases	75,500	
Sales	...	1,26,800
Return inwards	800	
Salaries	15,600	
Wages	10,500	
Carriage Outwards	500	
Bad Debts	600	
Cash in Hand	2,300	
Cash at Bank	7,500	
Stock (Opening)	11,000	
Furniture	8,000	
General Charges	1,800	
Printing and Stationery	1,700	
Sundry Debtors	27,000	
Sundry Creditors	...	18,000
Investment	10,000	
Interest on Investment	...	1,500
Buildings	35,000	
Commission	1,200	
	<u>2,11,000</u>	<u>2,11,000</u>

**Additional Information:**

Closing Stock is valued at Rs. 10,800

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TTM 2B 02—TOURISM PRODUCTS

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Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Short Answer Type, each carries 2 marks.**Maximum ceiling 25 marks.*

1. Explain Tourism resources.
2. Define Tourism product.
3. What is mass tourism ?
4. Write the concept of alternative tourism products.
5. Explain Responsible Tourism.
6. Why medical tourism is an important segment in tourism industry ?
7. Who is a back packer ?
8. Write the name of any two cruise companies.
9. Give the relevance of backwater tourism in Kerala.
10. Name the tourism minister in the union ministry.
11. Write the environmental consequences of cruise tourism.
12. Name the major tourist trains in India.
13. Which countries are famous for high speed trains ?
14. List the onboard facilities in cruises.
15. Explain water based adventure tourism.

**Section B***Each question carries 5 marks.**Maximum ceiling 35 marks.*

16. Describe the interrelationship between nature and culture in tourism.
17. Write the concept of rural tourism.

**Turn over**

18. Describe any two emerging cultural tourism products.
19. Write a note on Ayurvedic tourism.
20. Discuss the scope of health tourism in Kerala.
21. Distinguish between medical tourism and wellness tourism.
22. Explain the marketing of cruise products.
23. Explain any one tourist circuit in Kerala.
24. Write a short note on tourist train services in India.

### Section C

*Answer any two questions, each carries 10 marks.*

24. Explain briefly the niche tourism products of India.
25. "Alternative types of tourism are need of the hour". Give your views.
26. Describe the classification of tourism resources.
27. Write an essay on the role of motor coaches and railways in tourism development.