

D 103820

(Pages : 2)

Name.....

Reg. No.....

**SECOND SEMESTER (CBCSS—UG) DEGREE EXAMINATION  
APRIL 2024**

Bachelor of Travel and Tourism Management (BTTM)

TTM 2B 02—TOURISM PRODUCTS

(2019—2023 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer all the questions.**Each question carries 2 marks.**Short answer type, not to exceed 50 words each.**(Ceiling : 25 marks)*

1. What are tourism resources ?
2. Name any *four* cultural tourism resources of Kerala.
3. What is MICE tourism ?
4. What are the disadvantages of mass tourism ?
5. Name any *four* niche areas in sports tourism.
6. Write the types of adventure tourism.
7. What is slow tourism ?
8. Write the popular responsible tourism destinations of Kerala.
9. What is the significance of Geotourism ?
10. Who are wellness tourists ?
11. What does a cruise package include ?
12. Name the famous car rental firms of the world.
13. Name the toy train services in India.
14. Who are the potential customers of rural tourism ?
15. What are the motives for Literary tourists ?

**Turn over**

**Section B**

*Answer all the questions.*

*Each question carries 5 marks.*

*Paragraph / problem type, not to exceed 100 words each.*

*(Ceiling : 35 marks)*

16. What is the nature of tourism resources ?
17. Explain the linkage between culture and tourism.
18. Differentiate the characteristics of Leisure and business tourists.
19. What are the new trends in Culinary tourism ?
20. Explain the principles of sustainable tourism.
21. Explain the attractions and experiences of Village tourism.
22. Describe the potential of Adventure tourism in India.
23. Give an overview of the cruise tourism destinations in India.

**Section C**

*Answer any two questions.*

*Each question carries 10 marks.*

*Essay type, not to exceed 500 words each.*

*(Ceiling : 20 marks)*

24. Highlight the types of cruise tourism and characteristics.
25. Discuss the socio-economic contribution of Ecotourism citing successful cases.
26. Evaluate the need of promoting sustainable tourism.
27. Write an overview of the Linkage between transport and tourism.

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Name.....

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**SECOND SEMESTER (CBCSS—UG) DEGREE EXAMINATION  
APRIL 2024**

Bachelor of Travel and Tourism Management (BTTM)

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

(2019—2023 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 Financial Accounting.
2. What do you mean by IFRS ?
3. Write the basic accounting functions.
4. What the methods of accounting ?
5. What is Balance Sheet ?
6. Distinguish between Guest Ledger and City Ledger.
7. Write the importance of Working Capital Management.
8. Write the basic accounting skills for hospitality management ?
9. What are the ADR and RevPar ?
10. Why is the Profit and Loss Statement the most important for a hospitality manager to understand ?
11. What is the use of Ledger in hotel accounting ?
12. How is average sales revenue per guest calculated ?

Turn over



13. What is Visitor's Paid-out ?
14. Briefly discuss the various methods of departmental accounting.
15. Describe the Heads of Expenditure in hospitality accounting ?

### Section B

*Paragraph / Problem Questions.*

*Answer all **eight** questions.*

*Each question carries 5 marks each.*

*Maximum ceiling 35 marks.*

16. Explain the Guest Accounting Cycle in hospitality industry.
17. Discuss the steps involved in preparation of profit and loss account ?
18. Prepare Balance Sheet from the Trail balance of M/s. Shree Lakshmanan Traders

### Trial Balance

<i>Particulars</i>	<i>Debit Rs.</i>	<i>Credit Rs.</i>
Capital	...	2,50,000
Cash in hand	... 40,000	—
Cash at bank	... 30,000	—
Closing stock	... 20,000	—
Fixed assets less depreciation (Rs. 20,000)	... 1,80,000	—
Bill payable	...	2,000
Sundry debtors	... 52,000	—
Sundry creditors	...	25,000
Liabilities for expenses	...	10,000
Drawings	... 12,000	—
Investments	... 15,000	—
Profit and Loss Account	...	70,000
Bank overdraft	...	13,000
Bills Receivable	... 21,000	—
<b>Total</b>	... <b>3,70,000</b>	<b>3,70,000</b>

19. What is the procedure of preparing final statement ? Differentiate between Profit and Loss Account and Balance Sheet.
20. What is income statement ? Explain reasons why statement is prepared in hotel accounting.
21. Distinguish between the following (any *two*) :
- (a) Income Statement and Balance Sheet.
  - (b) Direct Expenses and Indirect Expenses.
  - (c) Current Assets and Current Liabilities.
22. From the following balances extracted from the books of Mr. Saravanan, prepare the Trading Account for the year ending 31<sup>st</sup> March, 2016.

	Rs.		Rs.
Purchases	... 42,500	Wages	... 5,000
Mfg. expenses	... 1,950	Op. Stock	... 10,000
Sales	... 67,500	Sales returns	... 50
Carriage inwards	... 100	Purchases returns	... 200
Freight and duty	... 5,000		
Stores consumed	... 200		
Power	... 300		

The value of stock unsold is Rs. 12,000.

23. The following are the balances from the ledger of Sagarika Hotel, on 31<sup>st</sup> December 2018 :

	Rs.
Share Capital	56,865
Freehold Premises	46,800
Furniture and Fittings	8,934
Glass and China	1,101
Linen	840
Cutlery and Plate	390
Rates, Taxes and Insurances	1,713
Salaries	2,400
Wages	4,305

Turn over

	Rs.
Stock on 1.1.1999 Wines Rs. 1,239 ; Spirits Rs. 378 ; Beer Rs. 165 ; Minerals Rs. 147 ; Cigars and Cigarettes Rs. 114 ; Sundry Provision and Stores Rs. 183 ; Coal Rs. 150. Purchases Meat Rs. 3,627 ; Fish and Poultry Rs. 3,960; Sundry Provisions and Stores Rs. 5,220 ; Wines Rs. 1,881; Spirits Rs. 2,190 ; Beers Rs. 1,152 ; Minerals Rs. 1,000, Cigars and Cigarettes Rs. 240.	
Laundry	951
Coal and Gas	2,160
Electric Light	1,128
General Expenses	1,710
Sales : Wines Rs. 3,870 ; Spirits Rs. 4,335 ; Beer Rs. 1,863 ; Minerals Rs. 2,160 ; Cigars and Cigarettes Rs. 390. Charges : Meals Rs. 23,829 ; Rooms Rs. 9,375 ; Fires in Bedrooms Rs. 582 ; Washing charges Rs. 219. Repairs, Renewals, Deprecations : Premises Rs. 348 ; Furniture and Fittings Rs. 660 ; Glass and China Rs. 609 ; Linen Rs. 390 ; Cutlery and Plate Rs. 207. Cash Book - Debit Balances : Visitors' Account Rs. 1,254 ; Sundry Creditors Rs. 2,575.	

Prepare Final Account for the year ended 31<sup>st</sup> December 2018 Stock on 3.12.2018 : Wines Rs. 1,197 ; Spirits Rs. 333 ; Beers Rs. 174 ; Minerals Rs. 357 ; Cigars and Cigarettes Rs. 69 ; Sundry Provisions and Stores Rs. 141 ; Coal Rs. 99.

### Section C

#### Essay Questions.

Answer any **two** questions from four.

Each question carries 10 Marks each.

24. Define Accounting and its scope, objectives and methods. Explain the Accounting Standards and Conventions in detail.



25. From the following Trial Balance of Mr. Balasamy K. as on 31st March, 2016, prepare Trading Account, Profit and Loss Account and Balance Sheet :

*Trial Balance*

<i>Debit Balance</i>	<i>Rs.</i>	<i>Credit Balance</i>	<i>Rs.</i>
Stock on 1st April 2015	500	Capital	2,000
Purchases	1,500	Sales	3,500
Land and Building	2,000	Sunday Creditors	750
Bills Receivable	300	Commission	50
Wages	300	Bills payable	300
Machinery	800	Loan	600
Carriage Inward	100		
Carriage Outward	100		
Power	150		
Salaries	200		
Discount Allowed	30		
Drawings	100		
Insurance Premium	20		
Cash at Bank	500		
Cash in Hand	100		
Investments	500		
Total	7,200		7,200

*Adjustments :*

- (1) Stock as on 31 st March 2006 is valued at Rs. 200.
- (2) Provide depreciation @ 10 % on Machinery and @ 5 % on Land and Building.
- (3) Outstanding salaries amounted to Rs. 50.

Turn over

- (4) Insurance premium is paid in advance to the extent of Rs. 10.
  - (5) Allow interest on Capital @ 6 % per annum.
  - (6) Interest on loan @ 12 % per annum is due for one year.
26. Define Balance Sheet. Explain the procedures of preparing a Balance Sheet in accordance with the provision of Company Act with suitable example.
27. What do you mean by Journal Entry and Ledger ? Explain the posting of a compound journal entry with an example.