C 4428

(Pages : 6)

Name...

Reg. No....................................

SECOND SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.T.T.M.

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

Time : Two Hours and a Half

Maximum : 80 Marks

Section A (Short Answer Questions)

Answer at least **ten** *questions.*
Each question carries 3 marks.
All questions can be attended.
Overall Ceiling 30.

1. Define Accounting.

2. What is compound journal entry ?

3. State any two objectives of accounting.

4. Who are the external users of information ?

5. What is revenue realisations Concept ?

6. What is revenue receipt ?

7. What do you mean by sundry debtors ?

8. What is Gross Profit ?

9. Give two examples of capital expenditure.

10. What are the long-term liabilities ?

11. What is double occupancy rate in hotels ?

12. What do you mean by room occupancy rate ?

13. State the minor sources of revenue in hotels.

14. What is honorarium ?

15. 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.

·(10 × 3 = 30 marks)

Turn over

Section B (Paragraph/Problem Questions)

Answer at least **five** *questions.*
Each question carries 6 marks.
All questions can be attended.
Overall Ceiling 30.

16. Discuss the importance and limitations of Balance Sheet.

17. What is the money measurement concept ? Which one factor can make it difficult to compare the monetary values of one year with the monetary values of another year ?

18. Distinguish between Profit and Loss Account and Balance Sheet.

19. Gives journal entries for the following transactions :

			Rs.
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

20. 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

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21. Sri. Irfan arrives at a hotel at 2 p.m. on 18th 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 18th April 2018 itself,

    b) If he checks out at 8 a.m. on 21st April 2018.

22. From the following account balances prepare a trial balance as on 31st March 2018 :

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

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

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

(5 × 6 = 30 marks)

Turn over

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Section C (Essay Questions)

Answer any **two** *questions.*
Each question carries 10 *marks.*

do you mean by Accounting Standards ? State the advantages
lards. Also explain the functions of Accounting Standard Boar

in the important concepts and conventions in accounting.

the following Trial Balance of Mr. Ram Kumar prepare Tradi
ice Sheet as on 31st March 2018 :

Trial Balance

Particulars	Dr. Amount	Cr. Amount
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 & Stationery	1,700	

Particulars	Dr. Amount	Cr. Amount
Sundry Debtors	27,000	
Sundry Creditors		18,000
Investment	10,000	
Interest on Investment		1,500
Buildings	35,000	
Commission	1,200	
	2,11,000	2,11,000

Additional Information :

Closing Stock is valued at Rs. 10,800.

27. 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	

Turn over

	Debit Rs.	Credit Rs.
Debtors	4,000	
Creditors		5,000
Cash	2,500	
Bank	3, 700	
Capital		50,000
Total	1,71,300	1,71,300

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.

(2 × 10 = 20 marks)

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Name..

Reg. No...................................

SECOND SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.T.T.M.

TTM 2B 02—TOURISM PRODUCTS

Time : Two Hours and a Half

Maximum : 80 Marks

Section A (Short Answer Type)

Answer at least **ten** *questions.*
Each question carries 3 marks.
All questions can be attended.
Overall Ceiling 30.

1. Explain Natural Tourism resources.

2. Give the concept of Tourism product.

3. Who is a back packer ?

4. Write the concept of sustainable tourism.

5. Explain village Tourism.

6. What is ethnic tourism ?

7. Write the name of any *two* cruises.

8. What is film tourism ?

9. Explain spa tourism.

10. Name the tourism minister in the union ministry.

11. Write the environmental consequences of cruise tourism.

12. What is eurail pass ?

13. Explain air based adventure tourism.

14. List the onboard facilities in cruises.

15. Write a note on bullet trains.

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least **five** *questions.*
Each question carries 6 marks.
All questions can be attended.
Overall Ceiling 30.

16   Why India is called a cultural tourism destination ?

17.   Write the characteristics .of tourism resources.

18.   Describe sports tourism.

19   Discuss the scope of wellness tourism inKerala.

20.   Explain historical tourism.

21.   Explain the marketing of cruise products.

22.   Explain " palace on wheels".

23.   Write a short note on car rental services.

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*
Each question carries 10 *marks.*

24.   Distinguish between mass tourism and niche tourism.

25.   Explain the various Alternative types of tourism.

26.   Describe the classification of tourism resources.

27.   Write an essay on rail tourism in India.

(2 × 10 = 20 marks)

SECOND SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION APRIL 2021

(B.T.T.M.) Travel and Tourism

TTM 1C 02 AND TTM 2C 04—HISTORY OF TOURISM AND TOURISM IN KERALA

Time : Three Hours   Maximum : 80 Marks

Part I (TTM 1C 02—HISTORY OF TOURISM)

I. Answer *all* questions. Each question carries ½ mark :

1 The Grand Tour of 17th and 18th centuries were the trips to :

   (a) America.   (b) Europe.

   (c) Asia.   (d) Middle East.

2 Professional tour operation dates back to —————.

   (a) 1840.   (b) 1841.

   (c) 1845.   (d) 1847.

3 The travel purpose defined at WTO Rome conference in 1963 does not include :

   (a) Business.   (b) Health.

   (c) Transit.   (d) Health.

4 Demonstration effect is a/an ————— impact.

   (a) Cultural.   (b) Economic.

   (c) Social.   (d) Environmental.

5 ————— classified tourists as allocentric and phychocentric.

   (a) Maslow.   (b) Plog.

   (c) Hertzberg.   (d) Alderfer.

Turn over

6 Which one of the following segments deals with business travel ?

    (a) GIT.

    (b) MICE.

    (c) VFR.

    (d) FIT.

(6 × ½ = 3 marks)

II. Answer *all* questions. Each question carries 2 marks :

  7 What is considered the dark era of tourism ?

  8 Name the major travel motivators.

  9 Who is an inbound tourist ?

 10 What is the multiplier effect ?

 11 What is EIA ?

 12 Define sustainable tourism.

(6 × 2 = 12 marks)

III. Answer any *three* of the following questions. Each question carries 5 marks :

 13 Discuss ancient tourist attractions. How significant are they now ?

 14 How do the travel preferences differ ? Explain using different theories of motivations.

 15 Explain the concept of Leiper's model of the tourism system.

 16 Discuss the different forms of alternative tourism.

(3 × 5 = 15 marks)

IV. Answer any *one* of the following questions. The question carries 10 marks :

 17 Discuss the socio-cultural impact of tourism on a region with suitable examples.

 18 What is Responsible Tourism ? Highlight the objectives and working model of Responsible tourism.

(1 × 10 = 10 marks)

Part II (TTM 2C 04—TOURISM IN KERALA)

I. Answer *all* questions. Each question carries ½ mark.

1 Thattekad is a ————.

    (a) Wildlife Sanctuary.   (b) National Park.

    (c) Hill Station.   (d) Bird sanctuary.

2 Pacha, Katti, Kari and Tadi are associated with which art form of Kerala ?

    (a) Kalaripayattu.   (b) Koodiyattam.

    (c) Kathakali.   (d) Mohiniyattam.

3 Where is the famous Jewish synagogue of Kerala located ?

    (a) Marthandam.   (b) Mattancherry.

    (c) Malayattur.   (d) Mananchira .

4 Bekal Fort is a popular historical monument located in ————.

    (a) Kannur.   (b) Kasaragod.

    (c) Wayanad.   (d) Idukki.

5 Where is Silent valley National park located ?

    (a) Alappuzha.   (b) Kottayam.

    (c) Pathanamthitta.   (d) Palakkad.

6 The first responsible tourism village in Kerala is ————.

    (a) Alappuzha.   (b) Thenmala.

    (c) Kumarakom.   (d) Thekkady.

(6 × ½ = 3 marks)

II. Answer *all* questions. Each question carries 2 marks :

    7 Name any *four* folk art forms of Kerala.

    8 Name two popular palaces of Kerala.

    9 What is a mangrove forest ?

    10 Expand : (a) TRKL ; (b) BRDC.

    11 Name any *two* biodiversity centers in Kerala.

    12 Write note on handicrafts of Kerala.

(6 × 2 = 12 marks)

III. Answer any *three* of the following questions. Each question carries 5 marks :

    13 Briefly narrate the geographical features which favor tourism development in Kerala

    14 Describe the dimensions of Cultural tourism in Kerala.

    15 Highlight the richness in classical and folk dance forms in Kerala.

    16 Give a brief note on the prospects of wildlife tourism in Kerala.

(3 × 5 = 15 marks)

IV. Answer any *one* of the following questions. The question carries 10 marks :

    17 Discuss the role of KTDC and DTPC in promoting tourism in Kerala.

    18 Elaborate on the various sustainable tourism prospects and practices in Kerala.

(1 × 10 = 10 marks)

SECOND SEMESTER (CUCBCSS–UG) DEGREE EXAMINATION, APRIL 2021

(B.T.T.M.) Travel and Tourism

TTM 1C 01 and TTM 2C 03—BUSINESS STATISTICS AND FINANCIAL ACCOUNTING

Time : Three Hours   Maximum : 80 Marks

Part A (Business Statistics)

Maximum Marks : 40

I. Answer *all* questions. Each question carries ½ mark :

     1   What do .you mean by Data Collection ?

     2   What is simple linear equation ?

     3   What is Geometric Progressions.

     4   What do you mean by Mean Deviations ?

     5   What do you mean by Trend ?

     6   What is Index Number ?

                                                       (6 × ½ = 3 marks)

II   Very Short answer questions. Any *five* questions from the following, each carries 2 marks :

     7   What is co-ordinate system ?

     8   What is simple linear equation ?

     9   What is Kurtosis ?

   10   What is the measures of central tendency ?

   11   What is Karl Pearson's Co-efficient of Correlation ?

   12   Find out Arithmetic Mean from the following data :

          5, 10, 15, 20, 25, 30, 35, 40, 45 and 50.

                                                       (5 × 2 = 10 marks)

III.   Short Essay Questions. Any *three* questions from the following, each carries 5 marks :

   13   Discuss the fundamental ideas about matrices.

   14   Discuss your understanding about simultaneous equations.

   15   Discuss the difference between simple and compound interest.

16   Draw a histogram from tle following Data :

Marks	15–25	25–35	35–45	45–55	55–65	65–75	75–85	85–95
No of Students	05	07	14	26	34	28	20	08

(3 × 5 = 15 marks)

IV. Essay Questions. Answer any *one* question from the following. It carries 12 marks :

17   What do you mean by correlation and explain the difference between correlation and regressions ?

18   Fit a trend line to the following data related to the production in a factory.

Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Production (in 000 of Rs)	65	75	61	56	60	57	70	63	68	50

(1 × 12 = 12 marks)

Part B (Financial Accounting)

Maximum Marks : 40

I. Answer *all* questions. Each question carries ½ mark :

19   List out two accounting concepts.

20   What is capital expenditure ?

21   Short note on Hire purchase.

22   Brief about branch accounts.

23   What is journal ?

24   What is depreciation ?

(6 × ½ = 3 marks)

II. Very short answer questions. Any *five* questions from the following, each carries 2 marks :

25   Write short ote on Indian Accounting Standard Board.

26   What do you mean by deferred revenue expenditure ?

27   Write short note on Hire Purchase Agreement.

28   Brief about interdepartmental transfers.

29   What is the use of purchase book ?

30   Short note on trading accounts.

(5 × 2 = 10 marks)

III. Short essay questions. Any *three* questions from the following, each carries 5 marks :

31 Difference between Hire Purchase and Sales.

32 Discuss the nature of financial accounting.

33 Prepare Trading Account of PQR Ltd for the year ended 31st March 2017 :

Particulars	Amount in Rs.
Purchase	5,00,000
Sales	7,50,000
Closing Stock	50,000
Wages	25,000
Carriage Inwards	5,600
Freight and clearing charges	75,000

34 Find out Net Profit of XYZ Ltd after considering the following items

Particulars	Amount in Rs.
Gross profit	50,00,000
Direct Expenses	50,000
Indirect expenses	75,000

(3 × 5 = 15 marks)

IV. Essay questions. Answer any *one* question from the following. It carries 12 marks :

35 What do you mean by branch accounting and discuss the importance of branch accounts ?

36 ABC Ltd. has two departments namely AB and BC. The financial details of the Company as on 31st March 2017 was as follows. Find out the Net Profit of ABC Ltd.

Particulars	AB Rs.	BC Rs.
Opening stock	40,00,000	50,00,000
Purchase	30,00,000	27,00,000
Wages	1,20,000	9,00,000
Direct expenses	4,50,000	3,00,000
Sales	1,00,00,000	1,20,00,000
Indirect Expenses	25,000	36,000

(1 × 12 = 12 marks)

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SECOND SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION APRIL 2021

(B.T.T.M.) Travel and Tourism

TTM 2B 02—TOURISM PRINCIPLES, PRACTICES AND ETHICS

Time : Three Hours

Maximum : 80 Marks

Section I

Answer **all** *questions.*
Each question carries ½ mark.

Encode the following cities/airports/Airlines :

1. Travel propensity is a measure of —————————.

2. Multiple use of resources means —————————.

3. National action plan was announced in the year —————————.

4. A point at which the manmade, social and historical resources begin to deteriorate due to visitor pressure is —————————.

5. Expand GDP.

6. What is carrying capacity ?

7. Expand TSA.

8. ————————— tourism comprises domestic tourism and inbound tourism.

9. Displacement effect is a type of ————————— impact.

10. Name any *one* commercial tourist attraction.

11. Name the triple bottom-line in responsible tourism.

12. Name any *one* economic impact of tourism.

(12 × ½ = 6 marks)

Section II

Write short answer to any **ten** *questions.*
Each question carries 2 marks.

13. What is expenditure statistics ?

14. What is tourism demand ?

15. What are the elements of tourism ?

Turn over

16. What is demonstration effect ?

17. What do you mean by superstructure in tourism planning ?

18. What is community based tourism ?

19. Define responsible tourism ?

20. What is EIA ?

21. List down the stages of Doxey's Irridex.

22. What is multiplier effect ?

23. What is opportunity cost ?

24. What do you mean by tourism sustainability ?

(10 × 2 = 20 marks)

Section III

Write short essays on any **six** *of the following questions.*
Each question carries 5 marks.

25. Describe the major types of planning.

26. Highlight on the major Tourism Promotion Campaigns and Initiatives of Kerala at a Glance.

27. Explain, what is leakage in tourism economy.

28. What do you mean by elasticity of demand.

29. Highlight on inflation and its impact on tourism business.

30. Discuss the stages of TALC with suitable examples.

31. Critically evaluate the sustainable tourism practices in Kerala.

32. Discuss the role of various stakeholders in responsible tourism.

(6 × 5 = 30 marks)

Section IV

Write essays on any **two** *of the following questions.*
Each question carries 12 marks.

33. Discuss the types of multiplier effects and its implications.

34. Discuss the major ethical concerns in the tourism business.

35. Highlight the major statistical trends of Indian tourism.

36. Discuss the socio-economic impacts of tourism with cases.

(2 × 12 = 24 marks)