



# UTTARAKHAND OPEN UNIVERSITY HALDWANI (NAINITAL)

## BTS FOURTH SEMESTER ASSIGNMENT

*Programme Name: Bachelor of Tourism Studies*  
*Course Name: Accounting and Finance Management*  
*Session: 2014-15 (summer)*  
*Last Date of Submission: 15 June 2015*

*Programme Code: BTS12*  
*Course Code: BTS404*  
*Maximum Marks: 20*

Section 'A' contains 08 short answer type questions of 2.5 marks each. Learners are required to answers 4 questions only. Answers of short answer-type questions must be restricted to 250 words approximately.

**Briefly discuss the following:**

1. What is meant by subsidiary books?
2. Define the following terms:
  - a) Book Keeping
  - b) Debit and Credit
3. What is meant by journal?
4. What is Petty Cash Book?
5. What is finance function?
6. List any two dividend policies.
7. What is the difference between Fund Flow statement and position statements?
8. What is risk? List the difference between risk and uncertainty.

Section 'B' contains 04 long answer-type questions of 05 marks each. Learners are required to answers 02 questions only.

1. What do you mean by accounting? What are the primary and secondary objectives of accountin?
2. What is the meaning of ledger? Describe its significance and rules of posting in it.
3. What is Balance Sheet and when it is prepared? What are the objects of preparing a balance sheet by a businessman?
4. What do you mean by capital budgeting? Explain the importance of capital budgeting?