



UTTARAKHAND OPEN UNIVERSITY HALDWANI (NAINITAL)

BTS-12 Fourth Semester Assignment Programme Code: BTS 12

Last Date of Submission: 31 May 2017 **Session:** 2016-17 (summer)
Course Title: Accounting And Finance Management **Code:** BTS-404
Year: 2016-17 **Maximum Marks:** 20

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

Briefly discuss the following:

1. Define Accounting
2. Objectives of Accounting.
3. Uses of Accounting.
4. Types of Cash book
5. What is double entry system? What are its characteristics?
6. What is Finance?
7. What do you mean by fund flow statement? Give any two merits of fund flow statement.
8. What are the sources of Finance?

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

1. What do you understand by Capitalization? Give major theories of Capitalization.
 2. What is Capital Budgeting? Also discuss its importance.
 3. What is Financial Management? Discuss its significance in Tourism Industry.
 4. Discuss the meaning and objectives of Tourism Finance Corporation of India (TFCI).
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