

QP CODE: 25047388



Reg No : .....

Name : .....

**MTTM DEGREE (CSS) EXAMINATION, NOVEMBER 2025**

**Third Semester**

MTTM

**Core Course - TR020304 - MANAGEMENT CONCEPTS AND BASICS OF  
ACCOUNTING**

2019 ADMISSION ONWARDS

96E53313

Time: 3 Hours

Weightage: 30

**Part A (Short Answer Questions)**

*Answer any **eight** questions.*

*Weight 1 each.*

1. What is a social responsibility?
2. Write the steps of process of organisation.
3. What did Henry Fayol mean by unity of command principle?
4. Define finance.
5. What are executive finance function?
6. How the finance and economics related each other?
7. What is an accounting period?
8. What do you mean by revenue realisation?
9. What is double entry?
10. What is closing stock?

(8×1=8 weightage)

**Part B (Short Essay/Problems)**

*Answer any **six** questions.*

*Weight 2 each.*

11. Explain the characteristics of management.
12. Write a note about middle level of management ?
13. What are the qualities required for a good manager?
14. How financial management is important in financial planning?





15. Briefly explain the scope of financial management.
16. What are the importances of accounting in tourism industry?
17. S. Kumar has the following transactions with D. Manoj  
2002  
July 5 Goods sold to Kumar Rs 4,500  
July 10 Goods returned by Kumar Rs 300  
July 14 Interest charged Rs 40  
July 21 Cheque received from Kumar Rs 2,680  
July 21 Discount deducted Rs 120  
July 29 Kumar charges with discount deducted by mistake Rs 40  
Show the account of Kumar in the books of D.Manoj
18. What is balance sheet? Explain the characteristics of balance sheet.

(6×2=12 weightage)

### Part C (Essay Type Questions)

Answer any **two** questions.

Weight 5 each.

19. Discuss your view points about the 'Is management an art or science'.
20. Describe the qualities of a financial manager .
21. Write a note about (a) Assets (b) Liabilities © Capital (d) Purchases € ) Sales (f) Stock (g) Expenditure
22. From the following Trial balance of Mr.Dass , prepare Trading and Profit and Loss Account for the year ended 31st December , 2004 and a balance sheet as on that date

Debit balances	
Purchases	66300
Return inwards	2300
Stock	17500
Postage and telegram	520
Miscellaneous expenses	900
Bad debts	410
Debtors	21990
Carriage inwards	2500
Rent and rates	1800
Discount	4150
Printing	700
Insurance	520
Travelling expenses	1500
Business premises	37000
Office furniture	1500
Drawings	1910
	161500
Credit balance	
Sales	90000





Return outwards	3200
Creditors	13800
Loan – rajesh	4000
Capital	50500

The closing stock was valued at Rs 24000

(2×5=10 weightage)

