



NP – 960

IV Semester B.Com. (T.T.M.) Examination, June/July 2025

(NEP Scheme) (F+R)

TOURISM AND TRAVEL MANAGEMENT

4.3 : Cargo Management

Time : 2½ Hours

Max. Marks : 60

Instruction : Answers to be written in **English** only.

SECTION – A

Answer **any six** questions out of eight. **Each** question carries **two** marks. **(6×2=12)**

1. a) Define airway bill.
- b) What is meant by a certificate of origin ?
- c) Name any two types of special cargo.
- d) What is the role of a cargo custodian ?
- e) What is meant by valuation charge in cargo tariff ?
- f) State any two functions of an IATA cargo agent.
- g) What is a bill of lading ?
- h) Mention any two causes for cargo complaints.

SECTION – B

Answer **any three** questions out of five. **Each** question carries **four** marks. **(3×4=12)**

2. Explain the process and documentation required for booking international cargo.
3. Differentiate between general cargo and dangerous goods.
4. Discuss the concept of volumetric weight and its significance.
5. Write a note on marine cargo.
6. What are the key reasons behind cargo-claims and complaints ?



P.T.O.



SECTION – C

Answer **any three** of the following. **Each** question carries **twelve** marks. **(3×12=36)**

- 7. Describe the history and evolution of cargo handling in the aviation industry.
- 8. Explain the types of cargo.
- 9. Discuss in detail the different cargo rates and applicable charges.
- 10. Elaborate on the role of multimodal transport.
- 11. Describe the process of importing cargo with emphasis on customs and EDI procedures .



SECTION - 5

Answer any three questions out of five. Each question carries four marks. (3×4=12)

- 1. Explain the process and documentation required for booking international cargo.
- 2. Differentiate between general cargo and dangerous goods.
- 3. Discuss the concept of volumetric weight and its significance.
- 4. Write a note on manifest cargo.
- 5. What are the key reasons behind cargo claims and complaints?



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TOURISM AND TRAVEL MANAGEMENT

4.2 : Front Office Operations

Time : 2½ Hours

Max. Marks : 60

Instructions : 1) Answer in **English Only**.
2) Answer **all the Sections**.

SECTION – A

Answer **any six** out of eight questions. **Each** question carries **two** marks. (6×2=12)

1. a) Define front office.
- b) What is bell desk ?
- c) Who is a lobby manager ?
- d) What is the meaning of registration ?
- e) Mention any two qualities of receptionist.
- f) Expand GRC.
- g) Who is a Scanty baggage guest ?
- h) What do you mean by vallet car parking ?

SECTION – B

Answer **any three** out of five questions. **Each** question carries **four** marks. (3×4=12)

2. What are the functions of front office ?
3. Discuss the significance of travel desk.
4. Explain the roles and responsibilities of lobby manager.
5. Who is a concierge ? Explain his duties.
6. Mention the types of reservations.



P.T.O.



SECTION - C

Answer any three out of five questions. Each question carries twelve marks. (3x12=36)

- 7. Draw the layout of front office and explain.
- 8. Explain the procedures of registration.
- 9. Discuss the sources of reservation.
- 10. Elaborate the guest cycle in a hotel.
- 11. Describe the allied guest services.





NP – 958

IV Semester B.Com. (T.T.M.) Examination, June/July 2025

(NEP) (F+R)

TOURISM AND TRAVEL MANAGEMENT

4.1 : Advanced Corporate Accounting

Time : 2½ Hours

Max. Marks : 60

Instruction : Answer in **English** only.

SECTION – A

Answer any six questions out of eight. Each question carries two marks. (6×2=12)

1. a) What is capital redemption reserve ?
- b) Name two objectives of amalgamation of companies.
- c) How do you treat the excess of net assets over the purchase price of a business taken over ?
- d) State two forms of internal reconstruction.
- e) Who is a contributory ?
- f) What is Human Resource Accounting ?
- g) Mention any two features of inflation accounting.
- h) How do you calculate purchase consideration under the net asset method ?



P.T.O.



SECTION – B

Answer **any three** questions out of five. **Each** question carries **four** marks. **(3×4=12)**

2. The following particulars relate to a limited company which has gone into voluntary liquidation. You are required to prepare the liquidator's final account allowing for his remuneration at 2% on the amount realized, 2% on the amount distributed to unsecured creditors other than preferential creditors.

	(₹)
Preferential creditors	10,000
Unsecured creditors	32,000
Debentures	10,000

The assets realized the following sums :

Land and Building	20,000
Plant and Machinery	18,650
Fixtures and Fittings	1,000

The liquidation expenses amounted to ₹ 1,000. Calculate the liquidator's remuneration.

3. Balance Sheet of XY Limited as at 31st March 2024 was as follows :

Liabilities	Amount (₹)	Assets	Amount (₹)
Share capital :		Goodwill	15,000
2,000 preference shares of		Freehold premises	2,00,000
Rs. 100 each	2,00,000	Plant	3,00,000
4,000 equity shares of		Stock	50,000
Rs. 100 each	4,00,000	Debtors	40,000
5% mortgage debentures	1,00,000	Profit and Loss A/c	2,45,000
Bank overdraft	50,000		
Creditors	1,00,000		
	8,50,000		8,50,000





The following scheme was approved by the court for the company :

- a) Preference shares to be reduced to Rs.75 per share and the equity shares to Rs. 37.50 per share.
- b) Debenture holders to take over stock and book Debts in full satisfaction of the amount due to them.
- c) Goodwill to be eliminated.
- d) Freehold premises to be depreciated by 50%.
- e) Plant to be appreciated by Rs. 50,000.

Pass the journal entries.

4. A company had 5,000, 6% redeemable preference shares of Rs.100 each fully paid. These shares were due for redemption on 31st March 2005 at a premium of 10%. To carry out the redemption the company issued 1,250 equity shares of Rs.100 each at a premium of 7.5%. The company had a balance of Rs. 25,000 in securities premium account and Rs. 4,87,500 in profit and Loss A/c. Pass necessary journal entries.
5. Write a note on environmental accounting.
6. Assets of a limited are valued ₹ 2,70,000 taken over by X limited and amount payable to creditors and debenture holders are ₹ 50,000 and ₹ 1,10,000 (10,000 12% debentures of 10 each at premium of 10%). Calculate purchase consideration.

SECTION – C

Answer **any three** questions out of five. **Each** question carries **twelve** marks.

(3×12=36)

7. Ali company Ltd. went into voluntary liquidation on 31-3-2018 with the following liabilities

Secured creditors Rs. 2,00,000 (securities realized Rs. 2,50,000)

Preferential creditors Rs. 6,000

Unsecured creditors Rs. 3,05,000





The liquidators met liquidation expenses Rs. 2,520

The liquidator is entitled to a remuneration of 3% on amount realized including secured assets held by secured creditors and 1½% on amount paid to unsecured creditors.

Assets (other than secured assets) realized Rs. 2,60,000. Prepare liquidators final statement of account.

8. The following is the Balance Sheet of Bright Ltd. as on 31st March 2024.

Liabilities	Amount (₹)	Assets	Amount (₹)
Share capital		Leasehold premises	1,30,800
<u>Authorized capital</u>		Plant and Machinery	40,42,200
10,000 preference shares of		Patents at cost	8,50,000
Rs. 100	10,00,000	Sundry debtors	76,500
10,000 equity shares of Rs. 100	10,00,000	Stock in trade	55,000
	20,00,000	Cash in hand	500
<u>Subscribed capital</u>		Discount on issue of shares	18,000
7,500 preference shares of		Preliminary expenses	12,000
Rs. 100 each full paid	7,50,000	Profit and loss A/c	1,15,000
5,000 equity shares of Rs. 100			
each fully paid	5,00,000		
Sundry creditors	30,000		
Bank overdraft	20,000		
	53,00,000		53,00,000





The company suffered heavy losses and was not getting on well. The following scheme of reconstruction was adopted :

- a) The preference shares be reduced to an equal number of fully paid shares of Rs. 50 each.
- b) The equity shares be reduced to an equal number of shares of Rs. 25 each.
- c) The amount so made available be used to write off Rs. 30,800 of the Leasehold Premises; Rs.15,000 of stock; 20% of plant and machinery and sundry debtors and balance available off patents.

Journalise the transactions and prepare the Balance Sheet after the reconstruction has been carried out.

9. The following is the Balance Sheet of Joshna Ltd. as at 31.3.2020.

Liabilities	Amount (₹)	Assets	Amount (₹)
20,000 8% preference shares of Rs. 10 each	2,00,000	Fixed Assets	8,00,000
40,000 7% preference shares of Rs. 10 each, Rs. 5 paid up	2,00,000	Investments	2,00,000
40,000 equity shares of Rs. 10 each fully paid	4,00,000	Stock	80,000
Securities premium	1,60,000	Debtors	1,20,000
General Reserve	1,20,000	Cash at Bank	4,00,000
Capital Reserve	1,40,000		
Profit and loss account	1,80,000		
Current liabilities	2,00,000		
	16,00,000		16,00,000

On 01.04.2020, the company redeemed both the preference shares at a premium of 10%. In order to pay off the preference shareholders, the company issued 50,000 equity shares of Rs. 10 each at 5% premium. Pass journal entries and prepare Balance Sheet.





10. The following are the Balance Sheets of X Ltd. and Y Ltd. as on 31st march 2015.

Liabilities	X Ltd. (₹)	Y Ltd. (₹)	Assets	X Ltd. (₹)	Y Ltd. (₹)
Equity share capital (₹ 10 each)	50,00,000	30,00,000	Land and Building	32,50,000	15,50,000
Preference share capital (₹ 10 each)	22,00,000	17,00,000	Plant and Machinery	17,00,000	12,50,000
General Reserve	7,50,000	5,00,000	Furniture and Fittings	5,75,000	3,50,000
Profit and Loss A/c	3,50,000	2,50,000	Investments	9,50,000	3,50,000
Secured Loans	5,00,000	10,00,000	Stock	12,50,000	10,30,000
Trade Creditors	4,50,000	3,50,000	Debtors	10,00,000	20,50,000
Other Current Liabilities	2,00,000	3,00,000	Cash at Bank	7,25,000	5,20,000
Total	94,50,000	71,00,000	Total	94,50,000	71,00,000

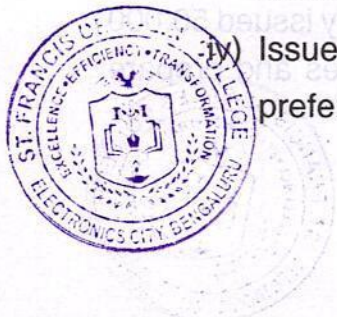
XY Ltd. is formed to take over X Ltd. and Y Ltd. for the following consideration :

X Ltd.

- Issue of 4,80,000 equity shares of ₹ 10 each of XY Ltd. at par to the equity shareholders.
- Issue of 15% preference shares of ₹ 100 each of XY Ltd. to discharge the preference shareholders of X Ltd. at 10% premium.

Y Ltd.

- Issue of 3,50,000 equity shares of ₹ 10 each of XY Ltd. at par, to the equity shareholders.
- Issue of 15% preference shares of ₹ 100 each of XY Ltd. and discharge the preference shareholders of Y Ltd. at 10% premium.





The debentures of X Ltd. and Y Ltd. will be converted into equivalent number of debentures of XY Ltd. The statutory reserves are to be maintained for two more years.

Close the books of X Ltd. and Y Ltd. and show the opening entries and Balance Sheet of XY Ltd. on the assumption that the amalgamation is in the nature of merger.

11. X Company Ltd. and Y Company Ltd. have agreed to amalgamate and to form a new company called Z Co. Ltd., which has taken over both the companies as per their Balance Sheets as on 31st March 2024 :

Balance Sheet of X Co. Ltd.

Liabilities	Amount(₹)	Assets	Amount(₹)	
Share Capital :		Land and Building	2,00,000	
Subscribed and Paid-up Capital		Plant and Machinery	1,50,000	
50,000 shares of ₹ 10 each	5,00,000			
Reserves and surplus :		Furniture	1,00,000	
General Reserve 1,50,000		Investment in		
		Govt. Securities	2,00,000	
Surplus	50,000	2,00,000	Stocks	90,000
Development Rebate Reserve	30,000	Debtors	30,000	
Creditors	50,000	Bank	30,000	
Bills payable	20,000			
Total	8,00,000	Total	8,00,000	





Balance Sheet of Y Co. Ltd. as on 31st March 2015

Liabilities		Amount(₹)	Assets	Amount(₹)
Share Capital :			Land and Building	3,00,000
Subscribed and Paid-up Capital			Plant and Machinery	2,50,000
Shares of ₹ 10 each		8,00,000	Patents	1,50,000
Reserves and surplus :			Furniture	50,000
General Reserve 3,00,000			Investment in	
Surplus	1,00,000	4,00,000	other securities	4,50,000
			Stocks	1,20,000
Secured loans	1,50,000		Debtors	90,000
Unsecured loans	50,000		Bank	90,000
Creditors	60,000			
Bills payable	40,000			
Total		15,00,000	Total	15,00,000

Prepare ledger accounts in the books of the transferor company and opening entries in the books of the transferee company under : Amalgamation in the nature of merger.

Assume that development rebate reserve (Statutory reserve) is continued in the transferee company.

