

# **BHM-404T**

## **Accounting Skills for Hospitality**

Bachelor of Hotel Management (BHM-17)

Fourth Semester, Examination, 2019 (June)

**Time : 3 Hours]**

**[Max. Marks : 40**

**Note :** This paper is of Forty (40) marks divided into three (03) sections A, B and C. Attempt the questions contained in these sections according to the detailed instructions given therein.

### **SECTION-A**

#### **(Long Answer Type Questions)**

**Note :** Section 'A' contains four (04) long answer type questions of Nine and half (9½) marks each. Learners are required to answer any two (2) questions only.

(2×9½=19)

**1.** Journalise the following transactions in the books of Tmt. Amutha.

1, 2004 Rs.

Jan 1 Tmt. Amuth commenced business with cash 50,000

2 Purchased goods for cash 10,000

5	Purchased goods from Mohan on credit	6,000
7	Paid into Bank	5,000
10	Purchased furniture	2,000
20	Sold goods to Suresh on credit	5,000
25	Cash sales	3,500
26	Paid to Mohan on account	3,000
31	Paid salaries	2,800

2. From the following particulars, prepare single column cash book of Ms. Kokila.

2002 March 1	Cash in hand	Rs. 20,000
	4 Cash purchases	Rs. 4,000
	7 Cash sales	Rs. 8,000
	8 Paid to Balan	Rs. 5,000
	9 Received cash from Cheran	Rs. 10,000
	13 Paid into bank	Rs. 10,000
	14 Cash withdrawn from bank	Rs. 4,000
	18 Paid salaries	Rs. 1,000
	20 Bought furniture	Rs. 3,000
	28 Rent paid	Rs. 1,000.

3. What is ledger ? Draw the format of ledger. Explain the procedure of posting in ledger with one example.
4. What do you mean by subsidiary books of account ? What are the various types of subsidiary books of accounts ? Explain purchase book.

### **SECTION-B**

#### **(Short Answer Type Questions)**

**Note :** Section 'B' contains eight (08) short answer type questions of four (04) marks each. Learners are required to answer any *four* (04) questions only. (4×4=16)

1. Explain guest accounting cycle in hotel operations.
2. Briefly explain :
  - (a) Voucher.
  - (b) Invoice.
  - (c) Account.
3. Classify the following items into real, personal and nominal account with appropriate justification.
  - (a) Capital.
  - (b) Purchase.
  - (c) Goodwill.
  - (d) Copyright.

- (e) Ms. Gayathri.
- (f) Bank of Baroda.
- (g) Electricity charges.
- (h) Dividend.
- (i) Mr. Rohan.
- (j) Outstanding rent.

4. What do you mean by Assets ? Classify the assets with suitable examples.
5. From the following information, prepare a Balance sheet of Mr. Ankit Bisht as on 31.12.2003.

	Rs.		Rs.
Goodwill	10,000	Sundry debtors	25,000
Capital	90,000	Drawings	15,000
Cash in hand	10,000	Land & Building	30,000
Investment	500	Bank	10,000
Net profit	46,900	Creditors	31,500
Bills receivable	6,500	Plant & Machinery	20,000
Bills payable	5,350	Closing stock	40,000
Furniture	6,750		

6. Explain the principle on which the agreement of trial balance is based.
7. Define depreciation. Distinguish it from depletion, amortization and obsolescence.
8. Suresh purchased plant and machinery for Rs. 50,000 as on July 1, 1983. The asset was to be depreciated at the rate of 10 percent per annum on written down value basis. The machinery was sold on January 1, 1987 for Rs. 32,000. Write up machinery account assuming accounting year to end on December 31, every year.

**SECTION-C**  
**(Objective Type Questions)**

**Note :** Section 'C' contains seven (07) objective type questions.  
All the questions of this section are compulsory.

(10)

Fill in the blanks :

1. \_\_\_\_\_ are the persons who supply goods on credit.
2. Total assets = Capital + \_\_\_\_\_
3. \_\_\_\_\_ is the Assets which are meant to be converted into cash within a period of time.

4. Goods when returned to the supplier due to defective quality or not as per the terms of purchase, it is called as \_\_\_\_\_.
  5. Triple column cash book has all cash receipt, \_\_\_\_\_ and \_\_\_\_\_ are recorded on the debit side and \_\_\_\_\_, withdrawals from bank and \_\_\_\_\_ are recorded on credit side.
  6. \_\_\_\_\_ contains the folio entries of non-resident guest account.
  7. \_\_\_\_\_ deals with goods returned (out of previous sales) by the customers.
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