

P-800

Total Pages : 3

Roll No.

BHM-404T

Accounting Skills for Hospitality

Bachelor of Hotel Management (BHM)

4th Semester Examination, 2023 (June)

Time : 2 Hours]

[Max. Marks : 35

Note : This paper is of Thirty Five (35) marks divided into two (02) Sections A and B. Attempt the questions contained in these sections according to the detailed instructions given therein. Candidates should limit their answer to the questions on the given answer sheet. No additional (B) answer sheet will be issued.

SECTION-A

(Long Answer Type Questions)

Note : Section 'A' contains Five (05) long answer type questions of Nine and Half ($9\frac{1}{2}$) marks each. Learners are required to answer any Two (02) questions only.

($2 \times 9\frac{1}{2} = 19$)

1. What is ledger ? Draw the format of ledger. Explain the procedure of posting in ledger with one example?

2. What do you mean by subsidiary books of account ? What are the various types of subsidiary books of accounts ? Explain purchase book.
3. What do you mean by Assets ? Classify the assets with suitable examples?
4. What is a Ledger Account. Explain the rules of debit-credit functions and their effect on the balance sheet accounts.
5. How is average sales revenue per guest calculated?

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) Sales.
 - (c) Taxi.
 - (d) Copyright.
 - (e) Ms. Dhanush.
 - (f) State Bank of India.
 - (g) Water charges.
 - (h) Debentures.
 - (i) Air Ticket.
 - (j) Outstanding rent.
4. Explain the principle on which the agreement of trial balance is based.
5. Explain the principle of Double Entry System.
6. Define depreciation. Distinguish it from depletion, amortization and obsolescence.
7. Explain the purpose of accounting records.
8. Explain the process of preparation of financial statements.

