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Roll No.

BHM – 404 T

**Accounting Skills for Hospitality
Bachelor of Hotel Management**

(BHM – 17)

4th Semester, Examination-2019

Time : 3 Hours

Max. Marks : 40

Note : This Paper is of Forty (40) marks divided into two (02) Sections A and B. Attempt the questions contained in these sections according to the detailed instructions given therein.

Section- A

(Long-Answer-type questions)

Note : Section 'A' Contains Three (03) Long-Answer type questions of Ten (10) marks each. Learners are required to answer any two (02) questions only.

(2 x 10 =20)

S-221

P. T. O.

(2)

1. What do you understand by accounting?
What are its functions and advantages?

2. What is meant by Trial Balance? How is it prepared? Is it a concrete proof of accuracy of books of accounts?

3. a) Define diminishing balance method.

b) On 1st January, 2015 a company purchased a machinery of Rs. 10,000. It spent Rs. 2,000 on its erection. On 1st July, 2015 it purchased another machinery for Rs. 4,000.

(3)

On 1st January, 2017 the machinery purchased on 1st January, 2015, was sold for Rs. 4,600. The company writes off depreciation at 10% p.a. on the diminishing balance method. Prepare machinery account for three years ending 31st Dec, 2017.

Section - B

(Short-Answer-Type questions)

Note : Section 'B' contains six (06) Short-answer type questions of Five (05) marks each. Learners are required to answer any Four (04) questions only.

(4x5=20)

(4)

1. Accounting Cycle
2. Advantages of Subsidiary Books.
3. Causes of Disagreement in the Pass Book and Cash Book Balances.
4. Role of Computer in Accounting.
5. Distinguish between General Reserves and Specific Reserves.
6. Main causes and objects of Providing Depreciation.