S-931

Total Pages: 3 Roll No.

BHM-404T

Accounting Skills for Hospitality

Bachelor of Hotel Management (BHM)
4th Semester Examination, 2022 (Dec.)

Time: 2 Hours] Max. Marks: 70

Note: This paper is of Seventy (70) 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 Five (05) long answer type questions of Nineteen (19) marks each. Learners are required to answer any Two (02) questions only.

 $(2 \times 19 = 38)$

1. What is accounting? What are its various functions? Describe the various types of accounting.

- 2. What are the accounting concepts? Explain the concepts and conventions with their appropriate applications in accounting.
- **3.** Explain the need and significance of depreciation. What factors should be considered for determining amount of depreciation?
- **4.** Explain the role of computers in accounting.
- **5.** What is a cash book? What are the various types of cask book? Explain two column cash book with format.

SECTION-B

(Short Answer Type Questions)

Note: Section 'B' contains Eight (08) short answer type questions of Eight (08) marks each. Learners are required to answer any Four (04) questions only. (4×8=32)

- **1.** What is trial balance? Explain the purpose of trial balance.
- **2.** What is double entry system? List the advantages of double entry system.
- **3.** What is bank reconciliation statement?

- **4.** What is purchase book? Explain with format.
- **5.** What is journal entries? Explain with example.
- **6.** Draw the format of three column cashbook.
- **7.** What is profit and loss account? Explain.
- **8.** List the purpose of accounting records.