

Total Pages : 03

Roll No. :

BHM-404T

Accounting Skills for Hospitality

Bachelor of Hotel Management (BHM-17)

4th Semester Examination June 2022

Time : 2 Hours

Max. Marks : 40

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

Section-A

(Long Answer-type questions)

Note: Section 'A' contains Five (05) Long-answer type questions of ten (10) marks each. Learners are required to answer any two (02) questions only.

(2 x 10 = 20)

Q.1. Define accounting. State the persons who should be interested in accounting information ?

P.T.O.

- Q.2 On 31st December, 2018 the Pass Book of Ashok showed a bank overdraft of Rs.5,000 while his Cash Book showed a different balance. From the following information, prepare a Bank Reconciliation Statement.
- a. Cheques amounting to Rs.2,000 had been paid but of these only Rs. 1,733 were credited till 31st December, 2018.
 - b. Cheques of Rs.1,250 which were issued to creditors were not presented for payment till the close of the year.
 - c. Dividend of Rs.300 collected by the bank and credited in the passbook remained to be entered in the cash book.
 - d. A bill for Rs.500 collected by the bank on 15th December, 2018 was left to be credited in the pass book.
 - e. Bank charges amounted to Rs.415 appeared in the passbook but not in the cash book.
- Q.3 Explain the need and significance of depreciation ? What factors should be considered for determining amount of depreciation?
- Q.4 What do you mean by "Trail balance" ? How it is prepared ?
- Q.5 What do you mean by Accounting Cycle ? Explain two subsidiary books of accounts used in organisation ?

P.T.O

Section-B

(Short Answer-type questions)

Note: Section 'B' contains Eight (08) Short-answer type questions of five (05) marks each. Learners are required to answer any four (04) questions. Answer of these questions must be restricted to two hundred fifty (250) words approximately.

(4 x 5 = 20)

Briefly discuss any four (04) of the following :

- Q.1 Advantages and Importance of Double Entry System ?
- Q.2 Different methods of Preparing profit and loss accounts ?
- Q.3 Need for Preparing a Bank Reconciliation Statements ?
- Q.4 Various Advantages of Computerized Accounting System.
- Q.5 Different Types of Reserves ?
- Q.6 Distinguish between Straight Line Method and Diminishing Balance Method ?
- Q.7 Write a note on "Cash Book" ?
- Q.8 Draw the format of "Ledger" and explain the procedure of making entries in ledger ?

.....