Roll No. ☐☐☐☐☐☐☐☐☐☐ Total No. of Pages : 03

Total No. of Questions : 18

BHMCT (Sem.–3)

ACCOUNTING SKILLS FOR HOSPITALITY

Subject Code : BHMCT-409-18

M.Code : 77798

Time : 3 Hrs. **Max. Marks : 60**

INSTRUCTION TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains FIVE questions carrying FIVE marks each and students have to attempt ANY FOUR questions.
3. SECTION-C contains THREE questions carrying TEN marks each and students have to attempt ANY TWO questions.

SECTION-A

Answer briefly :

1) Define journal.

2) What is meant by internal control?

3) What is trial balance?

4) What is meant by pre-paid expenses?

5) Pen down the following journal entries :

a) Cash brought in by proprietor as capital Rs. 30, 000

b) Goods purchased on credit from Madan Lal Rs. 5,000

6) What is meant by outstanding expenses?

7) What is USHA?

8) a) What is meant by statutory audit?

b) What is internal control?

c) What is the role of a cash book?

9) What is the trading account?

10) What is depreciation?

SECTION-B

11) Differentiate between trading and profit & loss accounts.

12) Pen down the advantages and limitations of Trial balance.

13) Differentiate between internal and statutory audit.

14) a) Pen down the advantages & drawbacks of allocation.

b) Discuss the objectives and characteristics of internal control.

15) a) What is departmental accounting? Pen down the advantages and drawbacks of allocation.

b) Pen down the contents of the income statement with a dummy statement.

SECTION-C

16) From the following information prepare the income statement with schedule :

Sale of food	50,000
Beverage Sale	10,000
Cost of sale : Food	15,000
Cost of sale: Beverage	6000
Salary and wages	5000
Employee's benefit	500
Direct operational expenses	700
Music & entertainment	400
Energy expenses	1000
General expenses	200
Repair & maintenance	100
Depreciation	300
Interest	500
Income Tax	1500
Other income	4500

17) Prepare trial balance :

Owner's equity	1551
Drawings	560
Equipments	2850
Sales	2850
Due from customer	530
Purcahses	1260
Purchase return	364
Bank loan	996
Creditors	528
Taxes	720
Cash in hand	226
Notepayable	680
Inventory	264
Repair	461
Return inward	98

18) Define the Balance sheet. Pen down the treatment of the following adjustments-

Closing Stock, Pre-paid Expenses, Outstanding Expenses and Depreciation

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.

oll No. [ ]

otal No. of Questions : 09

Total No. of Pages : 04

BHMCT (Sem.–3, 4)

ACCOUNTING SKILLS FOR HOSPITALITY

Subject Code : BHMCT/409/18

M.Code : 77798

Date of Examination : 21-05-2024

ime : 3 Hrs.

Max. Marks : 60

NSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains FIVE questions carrying FIVE marks each and students have to attempt any FOUR questions.
3. SECTION-C contains THREE questions carrying TEN marks each and students have to attempt any TWO questions.

SECTION-A

1. **Answer briefly :**

(i) Define depreciation.

(ii) What is the function of book keeping?

(iii) What are the objectives of accounting?

(iv) Give two features of Trial Balance.

(v) Trial balance is an account. Is it correct? Give reason.

Fill in the blanks :

(vi) Uniform accounting system facilitates ___________ comparison.

(vii) ____________ reserves can be utilized for paying dividend to shareholders.

(viii) Business transactions are recorded in the order in which they ____________ .

(ix) Adjustment entry affects either the trading A/c or the profit & loss A/c but definitely the ____________ .

(x) Income received in advance is debited to income account and credited to _______ while making adjustment entries.

SECTION-B

2. From the following information draw up a trial balance in the books of Sh. Mahesh on 31-03-2024.

Capital 1,40,000; Purchases 36,000; Discount allowed 1,200; Carriage inward 8,700; Carriage outward 2,300; Sales 60,000; Return inwards 300; Return outward Rs 700; Rent & taxes 1,200; Plant & Machinery 80,700; Stock on 1.4.2016 15,500; Sundry debtors 20,200; Sundry creditors 12,000; Investment 3,600; Commission received 1,800; Cash in hand 100; Cash at bank 10,100, Motor Cycle 34,600; Stock on 31.03.2024 (not adjusted) 20,500.

3. What are prepaid expenses? How they are adjusted in the Final Accounts?

4. Do you think there is any necessity on internal audit over external audit in case of hotel? Explain.

5. **Prepare an income statement of food & beverage department under uniform system of accounting from the information given below :**

	Amount		Amount
Food Sale	12,55,000	Kitchen fuel	1,32,000
Beverage Sales	3,25,000	Laundry	25,000
Food allowance	5,000	Music	65,000
Beverage allowance	3,000	Other expenses	6,300
Cost of sale - Food	4,80,000	Cleaning expenses	14,000
Cost of sale- Beverage	1,75,000	Employee benefits	25,000
Salaries	1,25,000		

6. **Journalise the following transactions :**

(i) Cash purchases Rs. 30,000

(ii) Goods purchased from Shyam and sons on credit Rs. 8,900

(iii) Cash Sales Rs. 12,000

(iv) Salary paid Rs. 4,000

(v) Rent Received Rs. 10,000

(vi) Machinery purchased for cash Rs. 90,000

SECTION-C

7. From the following trial balance of M/s ABC Hotel, prepare a Trading Profit and Loss A/c and balance sheet as on 31.03.2024.

Debit	Amount (Rs)	Credit	Amount(Rs)
Opening stock	10,000	Sales	20,00,000
Cash in hand	40,000	Rent received	1,00,000
Land	10,00,000	Commission	10,000
Cash at bank	22,00,000	Interest	5,000
Building	2,00,000	Sundry Creditors	30,000
Machinery	1,00,000	Capital	20,00,000
Furniture (Purchased on 1-10-2023)	50,000		
Carriage inwards	10,000		
Wages	20,000		
Salary	70,000		
Purchases	90,000		
Sundry Expenses	10,000		
Light & Power	40,000		
Bad Debts	5,000		
Sundry Debtors	3,00,000		
	41,45,000		**41,45,000**

Notes: (i) Closing stock as on 31.03.2024 is Rs 30,000.

(ii) Charge depreciation @30% on furniture, 10% on Machinery and 20% on Building.

(iii) Outstanding Wages Rs 10,000 and Outstanding Salaries Rs 5,000.

8. Prepare a food and beverage departmental Profit & Loss A/c from the information given below :

Particulars	**Amount**
Sales	
Food	3,00,000
Beverage	2,00,000
Others	1,00,000

Cost of Sales	
Food	80,000
Beverage	50,000
Others	20,000
Departmental Cost	
Salaries and wages	60,000
Provident fund	6,000
Medical expenses	9,000
Un apportioned Expenses	
Kitchen fuel and power	5,000
Electricity	3,000
Office expenses	8,000
Telephone	2,000
Band and Music	8,000
Cleaning Material	1,000

Labour cost is to be apportioned in the ratio of sales.

9. Write a short note on internal audit and statutory audit.

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.

Roll No.

Total No. of Questions : 09

Total No. of Pages : 02

BHMCT (Sem.–3, 4)

ACCOUNTING SKILLS FOR HOSPITALITY

Subject Code : BHMCT/409-18

M.Code : 77798

Date of Examination: 10-01-2025

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains FIVE questions carrying FIVE marks each and students have to attempt any FOUR questions.
3. SECTION-C contains THREE questions carrying TEN marks each and students have to attempt any TWO questions.

SECTION-A

1. Write briefly:

a) Define Trial Balance

b) What is Internal control

c) What is Ledger?

d) What are prepaid expenses?

e) What is meant by night audit?

f) What are outstanding expenses?

g) What is depreciation?

h) Differentiate between Journal and Ledger

i) What is meant by auditing?

j) What is journal?

SECTION-B

2. Pen down the characteristics of Internal control

3. Pen down the contents of Income statement under uniform system.

4. Pen down the errors revealed and errors not revealed by trial balance.

5. Pen down the procedure of preparing final accounts.

6. Differentiate between Trading and profit & loss account

SECTION-C

7. Prepare the balance sheet (report form) of Hilton hotel for the year ending on 31st March, 2022.

Trial Balance

Particulars	Amount	Particulars	Amount
Cash in hand	40,000	Capital	3,44,70,000
Debtors	2,30,000	Creditors	1,80,000
Land & building	4,08,80,000	Bills payable	50,000
Machinery	8,50,000	Loan(long term)	58,000
Goodwill	80,00,000	Debentures	95,00,000
Cutlery & Crockery	50,000	Reserves	57,92,000

8. Differentiate between the internal audit and statutory audit by highlighting the importance as well as limitations of internal as well as statutory audit.

9. What do you mean by departmental accounting and role of allocation and apportionment of expenses? Discuss the advantages, drawbacks and basis of allocation.

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.