

Roll No.

Total No. of Questions : 09

Total No. of Pages : 03

BHMCT(Sem.-4)
ACCOUNTING SKILLS FOR HOSPITALITY

Subject Code : BHMCT-409-18

M.Code : 77798

Date of Examination:31-05-2025

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. Answer briefly:

- a) Define Ledger.
- b) What is accounting?
- c) What is Auditing?
- d) What are prepaid expenses?
- e) What is Petty cash book?
- f) What are outstanding expenses?
- g) What is depreciation?
- h) What is closing stock?
- i) What is Trial Balance?
- j) What is an accounting process?

SECTION-B

2. Pen down the characteristics of Internal control.
3. Discuss the different types of cash books and its importance.
4. Discuss the contents of Income Statement.
5. Differentiate between Internal and Statutory Audit.
6. Discuss the various advantages and limitations of Trial Balance.

SECTION-C

7. What is departmental accounting. Discuss the allocation and apportionment of expenses and pen down the advantages and drawbacks of allocation.
8. Prepare an Income Statement in accordance with the format prescribed in Uniform system of Accounts for Sun Hotel from the following information:-

Particulars	Amount	Particulars	Amount
Sales:- Room	20,00,000	Room expense	75000
Food & Beverage Sale	10,00,000	Food and beverage exp	50,000
Telephone sale	3,50,000	Telephone exp	5000
Sale of other operated dept.	2,00,000	Operated dept. exp	10,000
Rentals & other income	1,50,000	Administrated exp	20,000
Cost of sale- Food & beverage	2,80,000	Marketing Exp	15000
Cost of sale-telephone	90,000	Maintenance Exp	20,000
Cost of sale-other dept	40,000	Energy cost	1,00,000
Room payroll expense	1,00,000	Rent	30,000
Food & beverage payroll expense	90,000	Property tax	10,000
Telephone payroll expense	75000	Insurance	35000
Operating dept payroll expenses	5000	Depreciation	30,000
Administrative payroll Expense	50,000	Profit on sale of assets	1,00,000
Marketing payroll expense	10,000	Income Tax	60,000
Maintenance payroll expense	20,000		

9. Prepare Trial Balance

Purchase	5,50,000	Discount	4,000
Opening Stock	3,20,000	Advertisements	5,000
Carriage inward	6,000	Salaries	55,000
Sales	6,60,000	Purchase return	10,000
Carriage inward	8,000	Interest	4,000
Sales return	12,000	Bills receivable	8,000
Prepaid insurance	5,000	General expenses	5,000
Debtors	48,000	10 % bank loan	80,000
Capital	4,00,000	Creditors	30,000
Wages	95,000	Furniture	20,000
Cash and bank	25,000	Rent	20,000

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.