

A-1094

Total Pages : 3

Roll No.

BHM-404T

Bachelor of Hotel Management (BHM)

(Accounting Skills for Hospitality)

4th Semester Examination, 2024 (June)

Time : 2:00 Hrs.

Max. Marks : 35

Note :- This paper is of Thirty five (35) marks divided into Two (02) Sections 'A' and 'B'. Attempt the questions contained in these Sections according to the detailed instructions given therein. *Candidates should limit their answers to the questions on the given answer sheet. No additional (B) answer sheet will be issued.*

Section-A

(Long Answer Type Questions) (2×9½=19)

Note :- Section 'A' contains Five (05) Long-answer type questions of Nine and half (9½) marks each. Learners are required to answer any *two* (02) questions only.

1. Differentiate between Trading and Profit and Loss Accounts.
2. What is Ledger ? What are subsidiary books of accounts ?
3. Prepare the Balance Sheet from the details below for the year ending 2023 for XYZ hotels :

Debit Balance		Credit Balance	
Particulars	Amount (in `)	Particulars	Amount (in `)
Cash at Bank	4,800	Bills payable	3,200
Cash in Hand	1,200	Creditors	61,300
Furniture	7,500	Capital	3,32,300
Debtors	82,900	Debentures	40,000
Motor car	40,000	Long-term loan	10,000
Building	1,50,000		
Plant & Machinery	1,20,000		
Bills receivable	4,400		
Investments (short-term)	20,000		
Equipment	10,000		
Drawings	6,000		

4. Discuss Debentures, Contingent Liabilities, Outstanding Expenses and Current Assets.
5. What is understood by Auditing ? What is the difference between Internal and External Audits ?

Section–B

(Short Answer Type Questions) (4×4=16)

Note :- Section ‘B’ contains Eight (08) Short-answer type questions of Four (04) marks each. Learners are required to answer any *four* (04) questions only.

Write Short notes :

1. Trail Balance
2. Uniform System of Hotel Accounting
3. Cash Book and Day Book
4. Depreciation
5. Double Entry System
6. Need to study Hotel Accounting
7. Departmental Cash Flow Statement
8. Direct and Indirect Expenses
