

**BACHELOR IN HOTEL MANAGEMENT (BIHM)**

**Term-End Examination**

**December, 2015**

**BHY-036 : HOTEL ACCOUNTANCY**

*Time : 3 hours*

*Maximum Marks : 100*

**Note : Attempt *any five* questions. All questions carry *equal* marks.**

1. What are the advantages and disadvantages of Double Entry System of book-keeping ? Describe the systems of book-keeping. 20
2. Describe the Generally Accepted Accounting Principles (GAAP). 20
3. Explain briefly the following terms : 5x4=20  
(a) Assets (b) Capital  
(c) Equity (d) Drawings
4. Give rules of journalising Personal, Real and Nominal accounts with examples. 20
5. How posting is done from journal into the ledger ? Explain by giving examples. 20
6. What is a cash book ? Explain in detail the various types of cash books. 20

7. Explain with examples : 7, 7, 6  
(a) Contra Entry  
(b) Trade Discount  
(c) Cash Discount
8. Why trial balance is prepared ? List the errors 20  
which are revealed by the trial balance.
9. What is Bank Reconciliation Statement ? State 20  
the reasons, why sometimes the balance of bank  
column of cash book does not tally with the  
balance of bank pass book on a particular day.
10. What are the differences between : 10, 10  
(a) Trading account and Profit and Loss  
account.  
(b) Profit and Loss account and Balance Sheet.
-