

**BACHELOR IN HOTEL MANAGEMENT  
(BIHM)**

**Term-End Examination**

**00524**

**June, 2019**

**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. What is Journal ? Why is it called book of original entry ? 20
3. Write an essay on accounting mechanism. 20
4. Explain ledger account by giving suitable examples. Why is it important for profit and loss account ? 20
5. Define trial balance. Explain the methods of making trial balance. 20

6. Write notes on the following :  $2 \times 10 = 20$
- (a) Straight Line Method
  - (b) Written Down Value Method
7. Explain various types of capital. How important is capital to start a restaurant ? 20
8. What is the meaning and importance of bank reconciliation in preparing final accounts ? 20
9. Explain internal and external auditing with suitable examples. 20
10. Calculate any *two* of the following :  $2 \times 10 = 20$
- (a) Food Cost, when food cost percentage is 30% and total sale is ₹ 900.
  - (b) Gross Profit Percentage, when total sale is ₹ 5,000 and food cost is ₹ 3,000.
  - (c) Net Profit Percentage, when total sale is ₹ 6,000 and total cost is ₹ 4,000.
-