

BACHELOR IN HOTEL MANAGEMENT (BIHM)

Term-End Examination

December, 2013

BHY-036 : HOTEL ACCOUNTANCY

Time : 3 hours

Maximum Marks : 100

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

1. What is Accounting ? Give its merits and limitations. 20
2. Write notes on : 5x4=20
  - (a) Assets
  - (b) Liabilities
  - (c) Goods
  - (d) Revenue
3. What is Double Entry System ? Give its advantages. Differentiate between Single Entry System and Double Entry System. 20
4. Write notes on : 10x2=20
  - (a) Accounting Equation
  - (b) Types of Subsidiary Books
5. Prepare a Trading A/C, P/L A/C and a Balance Sheet of MR. A with imaginary figures. 20
6. What is depreciation ? Explain its causes. 20

7. Write notes on : 10x2=20  
(a) Revenue Expenses and Capital Expenditure.  
(b) Types of Cheques.
8. (a) What is Bank Reconciliation Statement ?  
(b) Explain the causes of difference between the balance of cash book and Pass Book. 10x2=20
9. What is Cost accounting ? Explain the difference 20  
between financial accounting and cost accounting.
10. Write notes on : 5x4=20  
(a) Costing  
(b) Cost - sheet  
(c) Cost centre  
(d) Internal Audit
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