

**BACHELOR IN HOTEL MANAGEMENT (BIHM)**

**Term-End Examination**

**December, 2012**

**BHY-036 : HOTEL ACCOUNTANCY**

*Time : 3 hours*

*Maximum Marks : 100*

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

1. (a) What are different types of accounts ? **14+6=20**  
(b) List rules of journalising.
2. Journalise the following transactions in the books **20**  
of Ivory Restaurant : April 2011
  - (a) Commenced business with cash Rs. 35000  
(including Rs. 10,000 taken as a loan from  
proprietor's wife and furniture worth  
Rs. 7000)
  - (b) Borrowed Rs. 50,000 from Joe.
  - (c) Purchased food provisions worth Rs. 20,000  
from Khandala Traders.
  - (d) Opened a bank account by depositing 50%  
of cash in hand.
  - (e) Paid Rs. 20,000/- for repair of oven
  - (f) Paid Electricity Bill Rs. 1500 to B.S.E.S.
3. (a) What are subsidiary books ? **6+6+8=20**  
(b) Why is journal sub-divided into subsidiary  
books ?

- (c) What are the advantages of subsidiary books ?
4. Define Trial Balance. State its importance in the control process. Draw format of a Trial Balance. 4+8+8=20
5. The Cash Book of Mr. Merchant shows a debit balance of Rs. 2500 on 31st March 2002. Prepare a Bank Reconciliation Statement from the following particulars : 20
- (a) A cheque of Rs. 4000 was issued but it was presented to the bank on 2nd April 2002.
- (b) A cheque of Rs. 1300 received from Mr. Patel was deposited in the bank. It was collected on 4th April 2002.
- (c) The bank paid an insurance premium of Rs. 100 and collected a dividend of Rs. 150. No entry was made in the cash book.
- (d) The bank pass book shows a debit of Rs. 40 for incidental charges and Rs.60 for interest is credited. No corresponding entries were made in the cash book.
6. Differentiate between *any two* : 10x2=20
- (a) Financial Accounting and Cost Accounting
- (b) Internal audit and Statutory Audit
- (c) Single entry system and Double entry system.