

BACHELOR IN HOTEL MANAGEMENT (BIHM)**Term-End Examination****June, 2013****BHY-036 : HOTEL ACCOUNTANCY***Time : 3 hours**Maximum Marks : 100*

Note : Question No. 1 is compulsory. Attempt five questions in all.

1. Prepare a Trial Balance from following : 20

Wages - 3600	Sales - 29,840
Discount allowed - 760	Stock on hand - 2370
Trade Expenses - 1760	Machinery - 4500
Insurance paid - 590	Cash in hand - 530
Rent, rates and taxes - 1050	Bank overdraft - 1870
Drawings - 3800	Sundry debtors - 10,340
Capital - 6400	Creditors - 4760
Purchase - 14,500	Discount received 130

2. (a) Define a journal and state its importance.
- (b) Differentiate between (*any two*) : 10+10=20
- (i) Debit note and Credit note
 - (ii) Trade discount and Cash discount
 - (iii) Receipt and Voucher

3. From the following purchase a/c and sales a/c 20
for the month of June in the ledger of Dipti :
- (a) Cash purchases from Lal 7,700
 - (b) Credit purchase of food from Kosi Restaurant 12,400
 - (c) Credit sale of food to city guest 10,850
 - (d) Credit sales of Beverages 4,000
 - (e) Cash purchase from Ravi of food stock 5,600
 - (f) Received order from Seema for food 18,800
 - (g) Cash purchase from Rakesh 1500
4. Write short notes on (*any four*) : 4x5=20
- (a) Bank overdraft
 - (b) Cheque
 - (c) Cash Book
 - (d) Dishonouring of cheque
 - (e) Purchase return book
5. What is a Bank Reconciliation System ? How 20
and when is a bank reconciliation statement
prepared ?
6. What is cost accounting ? Differentiate between 20
financial accounting and cost accounting.
7. State the importance and advantage of double
entry book - keeping. What are its fundamental
principles ? 10+10=20
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