

BACHELOR IN HOTEL MANAGEMENT (BIHM)

Term-End Examination

June, 2016

BHY-036 : HOTEL ACCOUNTANCY

Time : 3 hours

Maximum Marks : 100

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

1. Explain the differences between Capital, Revenue and Deferred Revenue Expenses. 20
2. Why Trading and Profit & Loss Accounts are prepared ? What are the advantages of making Balance Sheet ? 20
3. What is Bank Reconciliation Statement ? What are the advantages of preparing a bank reconciliation statement ? 20
4. What is a trial balance ? What are the methods of preparing it ? List the errors which do not affect the trial balance. 20
5. Explain Bank Cash Book with its advantages and disadvantages. 20

6. How ledger accounts are balanced ? Explain with examples the difference between primary book and secondary book. 20
7. What is Journal ? Why it is called the book of original entry ? 20
8. Describe in detail the principles of double entry system of book-keeping. 20
9. Explain briefly the following terms : 5x4=20
- (a) Liability
 - (b) Capital
 - (c) Equity
 - (d) Cost
10. What do you mean by Analytical Petty Cash Book ? Also, what do you mean by imprest amount ? 20
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