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B.Sc.(HMCT) (2014 to 2015 Batch) (Sem.-5)

HOTEL ACCOUNTANCY

Subject Code : BSHM-507

M.Code : 70458

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. **SECTION-A is COMPULSORY** consisting of **TEN** questions carrying **TWO** marks each.
2. **SECTION-B** contains **FIVE** questions carrying **FIVE** marks each and students have to attempt any **FOUR** questions.
3. **SECTION-C** contains **THREE** questions carrying **TEN** marks each and students have to attempt any **TWO** questions.

SECTION-A

- 1. Write short notes on :**
- a) Internal control
 - b) Departmental accounting
 - c) Current assets
 - d) Statutory audit
 - e) Outstanding expenses
 - f) Profit and loss account
 - g) Liabilities
 - h) Uniform system of accounting
 - i) Write two limitations of trial balance.
 - j) Write two disadvantages of allocation.

SECTION-B

2. Explain the advantages of Trial balance.
3. What are the various steps to review the internal audit in an organisation?
4. Show the treatment of prepaid rent and depreciation in profit and loss account and balance Sheet

Particulars	Rupees (amt)
Rent	7,000
Machinery	20,000

INFORMATION: Prepaid rent : 400

Depreciation @ 10.25% on machinery

5. Write short notes on :
 - a) Capital
 - b) Tangible assets
 - c) Reserves
 - d) Bad debts
 - e) Drawings
6. From the following information you are required to prepare an income statement of rooms :

Room sales	2,50,000	Contract service	12,000
Payroll and related expenses	36,000	Laundry and dry cleaning	6,000
Commission paid	15,000	Operating services	3,500
Guest transportation	10,000	Training	9,000
Travel agent commission	3,000		
Telecommunication	9,000		
Staff uniform	2,000		
Rooms allowances	96,000		
Cable and television	21,000		

SECTION-C

7. What do you mean by uniform system of Accounting? Explain advantages of uniform system of accounting.
8. What do you mean by audit? Differentiate between internal audit and External audit.
9. From the following balances extracted from the books of Nimitz on 31st December, 2017, prepare Trading and Profit and loss Account and Balance Sheet :

TRIAL BALANCE

Opening stock	9,600	Repairs to plant	160
Wages and salaries	3,200	Cash in hand	200
Commission on purchases	200	Debtors	4,000
Freight	300	Income tax	550
Purchases less return	11,850	Drawings	650
Sales less return	24,900	Capital	5,000
Trade expenses	20	Bills payable	500
Bills receivable	600	Loan	900
Rent	200	Discount on purchases	400
Plant	2,000	Creditors	2,330
Bad debts	500		

Information : Stock at the end was Rs 3,500

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.