

Roll No.

Total No. of Pages : 02

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B.Sc. (In catering and culinary arts) (2015 & Onwards) (Sem.5)

HOSPITALITY ACCOUNTANCY

Subject Code : BSCCA-505

Paper ID : [74742]

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

Q1 Answer briefly :

- a) What are operating profits?
- b) Define prepaid expenses.
- c) What is meant by allocation?
- d) What is internal control?
- e) What is meant by statutory audit?
- f) What is balance sheet?
- g) What is meant by allocation and apportionment of expenses?
- h) What is depreciation?
- i) What is trial balance?
- j) What is cash book?

SECTION-B

- Q2 Differentiate between trading and Profit & Loss account.
- Q3 Differentiate between Internal and statutory audit.
- Q4 Define Allocation. Discuss its advantages and draw backs.
- Q5 Explain the objectives and importance of internal control.
- Q6 Discuss the advantages of cash book.

SECTION-C

- Q7 What is trial balance? What are the methods of preparing it? List the errors which do not affect the trial balance.
- Q8 From the following balances extracted from the books of M/s Raj & Co., prepare Trading, P&L a/c and Balance Sheet.

Particulars	Amt	Particulars	Amt
Opening stock	1250	Plant	6230
Sales	11800	Return outward	1380
Depreciation	667	Cash in hand	895
Commission(Cr.)	211	salaries	750
Insurance	380	Debtors	1905
Carriage Inward	300	Discount(dr.)	328
Furniture	670	Bills receivable	2730
Printing Charges	481	Wages	1589
Carriage Outward	200	Return inward	1659
Capital	9228	Bank overdraft	4000
Creditors	1780	Purchases	8679
Bills Payable	541	Petty cash in hand	47
		Bad debts	180

Value of stock on 31st dec, 2017 was 3700.

- Q9 From the following information prepare the income statement with schedule :

Food sale-40,000 , Beverage Sale -30,000 , Cost of sale: Food- 12,000 , Cost of sale: Beverage - 6000

Salary and wages-2000, Employee's benefit- 500, Direct operational expenses-700, Music & entertainment- 400, Energy expenses - 1000, General expenses- 200, Repair & maintenance - 100,

Depreciation- 300, Interest -500, Income Tax- 500, Other income- 3000