

Roll No.

Total No. of Pages : 02

Total No. of Questions : 09

B.Sc.(HMCT) (Sem.-6)
HOTEL ACCOUNTANCY
Subject Code : BSHM-607
M.Code : 76239
Date of Examination : 15-07-22

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 briefly :**

- a) Balance sheet
- b) Prepaid expenses
- c) Internal control
- d) Fixed assets
- e) Uniform system of accounting
- f) Bad debts
- g) Tangible assets
- h) Department accounting
- i) Write any two merits of cost allocation
- j) Give four examples of Intangible assets

SECTION -B

2. Explain the objectives of preparing Trial Balance.
3. What do you mean by Auditing? Is internal audit is better than external audit.IfYes/No then explain?

4. What are the various methods to review the internal control system?
5. From the following balances prepare Trading account for the year ended 31st March 2016.

Particulars	Amount
Opening stock	20,000
Purchases	60,000
Coal water and fuel	3,000
Sales	1,90,000
Wages	500
Factory expenses	4,000
Closing stock	80,000

6. The following balances as at 31st December 2019 have been extracted from the books of sukhvills and company which has two departments. Prepare Trading Account of department A and B.

Particulars	Deptt.A(rs)	DepttB(rs)
Opening stock	40,000	80,000
Purchases	3,30,000	90,000
Sales	6,44,000	4,52,000
Factory lighting	2,50,000	1,20,000
Wages and Salaries	4,000	5,000

SECTION - C

7. What is Internal check? Explain difference between Internal audit and External audit.
8. Write a short note on:
 - a) Depreciation b) Capital reserve c) Gross profit d) Net loss e) Fixed liabilities
9. From the following information find out the gross profit earned by restaurant:

Particulars	Amount (Rs.)
Opening stock	8,500
Purchases	70,000
Cost of staff meals	900
Closing stock	6,000
Sales	90,000
Transfer to bar	50
Guest food complimentary	1,000

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.