

Discount (Cr.)	702
Debtors	11,000
Carriage outward	420
Cash at bank	140
Stock 01.04.2013	9,000
Wages	6,000
Creditors	8,000
Discount (Dr.)	150
Insurance	300
Gas and fuel	5,000
Bad debts	150
SBI bank (Cr.)	4,000
Freight	400
Cash in hand	30
Sales return	86
Provisions for doubtful debts	600
Sales	67,500

Adjustments :

- (a) Stock on 31.03.2014 was valued at Rs. 7,550.

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Roll No.

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B.H.M. EXAMINATION, Dec. 2018

(Fourth Semester)

(Old Scheme) (Re-appear Only)

(BHM)

BHM212

ACCOUNTING FOR HOSPITALITY AND
TOURISM

Time : 3 Hours]

[Maximum Marks : 70

Before answering the question-paper candidates should ensure that they have been supplied to correct and complete question-paper. No complaint, in this regard, will be entertained after the examination.

Note : Attempt *Five* questions in all, selecting at least *one* question from each Unit. All questions carry equal marks.

Unit I

1. Explain the following : **7 each**
 - (a) Objectives of Accounting
 - (b) Revenue Recognition concept Dual Aspect concept with examples.
2. Explain the concept and types of accounting. Enumerate the various users of accounting information. **14**

Unit II

3. What are the reasons of differences between bank balances as per passbook and cash book. Take 07 imaginary figures and explain with examples. **14**
4. Explain the following with examples : **7 each**
 - (a) Cash book
 - (b) Purchase and Sales book.

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Unit III

5. From the following figures extracted from the Books ABC, you are required to prepare the Trading and Profit and Loss Account for the year ending 31.03.2014 and a balance sheet as on that date after making the necessary adjustment :

Particular	Amount (Rs.)
Capital	25,000
Drawing	7,000
Plant and Machinery (including machinery for Rs. 5,000 purchased 1.1.2014,	17,000
Building	15,000
Purchases	30,230
Return outward	530
Salaries	2,800
Interest and bank charges	126
Office furniture	1,500

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Unit IV

7. What factors should be considered for determining amount of depreciation ? Explain any *two* methods of providing depreciation with examples. **14**
8. How would you create various items in accounting software ? Also describe the process entering vouchers. **14**

- (b) Depreciate : Plant and Machinery by 10% p.a., Furniture by 10% p.a., Building by 5% p.a..
- (c) Furniture costing Rs. 500 was sold for Rs. 350 on 01.04.2013 and this amount was later credited to Furniture account.
- (d) Maintain 10% provision for doubtful debts on sundry debtors.
- (e) Outstanding Expenses : Salaries-Rs. 100, Wages-Rs. 50, Interest on bank loan-Rs. 100.
- (f) Prepaid Expenses : Insurance-Rs. 100, Salary-Rs. 50.
- (g) Interest on capital at 10% p.a. (no interest is to be provided on drawing). **14**

6. Explain the process of accounting from recording of business transaction to Preparation of trial balance with at least 15 imaginary figures. **14**