Freight inwards	2,500	Sales Return	15,000
Wages	7,500	Stock at the	
Credit Purchase	50,000	end	40,000
		Carriage	
		outward	10,000
		Office Rent	12,000

(b) Give any *two* adjustment entries. **10+4**

Unit IV

7. "Depreciation is allocation of cost and not valuation." Explain the statement with the help of any method of depreciation accounting. **14**

8. Discuss the significance of Computer Application in preparing records of any tourist complex with example. **14**

D-176

B.H.M. EXAMINATION, May 2017

(Fourth Semester)

(Main & Re-appear)

(BHM)

BHM-212

ACCOUNTING FOR HOSPITALITY & 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. Define Accounting. Describe the need and functions of accounting. **14**

2. Distinguish between Accounting concepts and Accounting conventions. Explain any accounting concepts in detail. **5+9**

Unit II

3. Journalise the following transactions : **10**

   Feb 1, 2012   Bought goods for Rs. 1,00,000

   Feb 2, 2012   Bought goods from Brijesh for Rs. 30,000.

   Feb 5, 2012   Bought good from Ashok for Rs. 25,000 against current dated cheque.

   Feb 10, 2012   Purchased goods of the test price of Rs. 50,000 from Banjerjee, at a trade discount of 12%.

   Feb 12, 2012   Purchased goods of the test price of Rs. 2,00,000 from Chopra less 5% trade discount and 5% cash discount.

   Feb 15, 2012   Rejected and returened 5% of goods supplied by Brijesh.

   Feb 16, 2012   Rejected and returned 10% goods bought from Banerjee.

4. What is Bank Reconciliation Statemnet ? How is it prepared ? Explain with example. **14**

Unit III

5. Write notes on the following :

   (a)   Trial Balance and its main advantages

   (b)   Opening and closing entry. **7+7**

6. (a)   From the following information provided by Mr. Patel running a hotel in Smalkha, prepare Trading A/c for the year ending on March 31, 2009 :

	Rs.		Rs.
Opening Stock	30,000	Cash Sales	60,000
Cash Purchases	70,000	Credit Sales	1,50,000
Carriage inwards	5,000	Purchases	
Cartage inwards	3,000	Return	10,000