

Cash at bank	20,000	Interest on	
Depreciation on		investment	8,000
Furniture	7,500		
Accrued interest	5,000		
Advertisement	2,000		
	<u>6,50,000</u>		<u>6,50,000</u>

Adjustments :

- (i) Closing stock was valued at Rs. 28,000.
- (ii) Goods costing Rs. 5,000 were distributed as free sample, while goods costing Rs. 4,000 were taken by the proprietor for personnel use.
- (iii) Sundry debtors include Rs. 12,000 due from Mr. Parveen and sundry creditors include Rs. 9,000 due to Mr. Parveen.
- (vi) Sundry debtors included Rs. 5,000 due from a customer who has become insolvent and 60% was realizable from his estate.
- (v) A credit sale of Rs. 10,000 was not recorded in the sales book.

No. of Printed Pages : 05

Roll No.

D-176

B.H.M. EXAMINATION, May 2018

(Fourth Semester)

(Main & Re-appear)

ACCOUNTING FOR HOSPITALITY
AND TOURISM

BHM212

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 scope and importance of accounting in hotel and tourism and tourism industry. **14**
2. Explain the following : **3.5 each**
 - (a) Revenue Realisation Concept
 - (b) Going Concern Concept
 - (c) Accounting Period Concept
 - (d) Matching Concept.

Unit II

3. How is posting made from journal entries to ledger ? Take at least 10 imaginary figures and explain. **14**
4. What is bank reconciliation statement ? What is the purpose of preparing it ? Explain the reasons for difference in cash book and pass book balance. **14**

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Unit III

5. From the following trial balance, prepare trading and profit and loss account for the year ended March 31, 2014 and Balance Sheet as on that data :

	Rs.		Rs.
Opening Stock	15,000	Sales	2,90,000
Purchase	1,50,000	Capital	2,30,000
Debtors	1,60,000	Provision for	
Interest on loan	1,600	bad debts	12,500
Salaries	40,000	12% loan	
B/R	24,000	(01-10-2013)	40,000
Investments	1,50,000	Discount	2,000
Furniture	36,000	Creditors	39,000
Insurance premium	4,000	B/P	21,000
Wages	20,000	Outstanding	
Rent	5,000	Salary	6,000
Bad debts	6,000	Bad debts	
Carriage outward	3,900	recovered	1,500

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P.T.O.

- (vi) Debtors included a dishonored cheque of Rs. 10,000 and 25% was to be provided for non-recoverable amount.
- (vii) Closing stock included goods costing Rs. 8,000 which were sold and recorded as sales but not delivered to the customers.
- (viii) Maintain provision for doubtful debts at 5%. **14**

6. Distinguish between trial balance and profit and loss account. What are the objectives of both ? **14**

Unit IV

- 7. What is the need for providing depreciation ? Describe any *two* methods of providing depreciation with examples. Also show the effects of depreciation on P & L Account. **14**
- 8. How computerized system is better than Manual Accounting System ? Describe the processing entering vouchers. **14**

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