

D176

B.H.M. EXAMINATION, 2020

(Fourth Semester)

(Re-appear Only)

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 types of accounting and objectives of each type with the help of examples. **14**

2. Explain the following with examples : **3.5 each**
 - (a) Revenue Realisation Concept
 - (b) Matching Concept
 - (c) Cost Concept
 - (d) Going Concern Concept.

Unit II

3. What are the various reasons of differences between bank balances as per pass book and cash book. Take *seven* imaginary figures and explain with examples. **14**
4. Differentiate journal and ledger. Take any *fourteen* financial transactions with imaginary figures and posting these transactions in journal and ledger. **14**

Unit III

5. What do you understand by Trial Balance, Profit and Loss Account and Balance Sheet ? Explain the importance of each in hotel and tourism industry. **14**
6. (a) Accounting treatment of bad debts, provisions on doubtful debts and discount on debtors. **7**
(b) Accounting treatment of outstanding expenses and prepaid expenses. **7**

Unit IV

7. What are the causes of depreciation ? Explain any *two* methods of charging depreciation with the help of examples and also show the impact of depreciation on financial statements. **14**
8. How would you create various heads of accounting in accounting software (Tally or Busy) ? Also describe the process of entering vouchers. **14**