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B.H.M. EXAMINATION, 2021

(Fourth Semester)

(B. Scheme) (Main & Re-appear)

(BHM)

SEEC2

Accounting Skills for Hospitality

Time : 2½ Hours]

[Maximum Marks : 75

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 *Four* questions in all. All questions carry equal marks.

1. Discuss accounting principles in detail.
2. Write short notes on the following :
 - (a) Need to study accounting
 - (b) Accounting functions
 - (c) Accounting conventions
 - (d) Capital expenditure and deferred revenue expenditure.
3. Ledgers is the principal books of accounts in a business “Comment”.
4. Explain in detail :
 - (a) Cash book
 - (b) Sales and Purchase books.

5. Explain the financial statements and methods of presenting final accounts with suitable example.
6. Explain the accounting treatment of the following terms :
 - (a) When they appear in the trial balance
 - (b) When they appear outside the trial balance :
 - (i) Stock at the end
 - (ii) Salaries outstanding
 - (iii) Accrued interest on investment
 - (iv) Depreciation.
7. Explain the various methods of computing depreciation with advantages and disadvantages.
8. Explain the following :
 - (a) Preparation of records and financial statement
 - (b) Reserves and provisions.