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Total No. of Pages : 03

Total No. of Questions : 09

B.Sc.(HMCT) (2016 Batch) (Sem.-6)

**HOTEL ACCOUNTANCY**

Subject Code : BSHM-607

M.Code : 76239

Time : 3 Hrs.

Max. Marks : 60

**INSTRUCTIONS TO CANDIDATES :**

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains FIVE questions carrying FIVE marks each and students have to attempt any FOUR questions.
3. SECTION-C contains THREE questions carrying TEN marks each and students have to attempt any TWO questions.

**SECTION-A**

1. Write briefly :
  - a) Trial balance
  - b) Outstanding expenses
  - c) Internal audit
  - d) Current assets
  - e) Uniform system of accounting
  - f) Non- operating expenses
  - g) Tangible assets
  - h) Balance sheet
  - i) Write **any two** advantages of allocation
  - j) Name the methods of preparing trial balance

**SECTION-B**

2. Explain the drawbacks of Trial Balance.
3. What do you mean by Auditing? What are the advantages of auditing?
4. What are the various steps to review the internal control system?
5. From the following balances prepare profit & loss account for the year ended 31<sup>st</sup> march 2014 :

<b>Particulars</b>	<b>Amount</b>
Gross profit	29,000
Salaries	3,200
Discount (dr)	700
Trade expenses	300
Bank charges	250
Interest on investment	750
Warehouse rent	800
Advertising	650
Dividend received	350
Audit fees	200
Delivery van expenses	400
Carriage outward	250
Income tax	500

6. The following balances as at 31<sup>st</sup> December 2013 have been extracted from the books of Sh. Ram and company which has two departments. Prepare Trading Account of department A and B.

<b>Particulars</b>	<b>Dept.A (Rs)</b>	<b>Dept.B (Rs)</b>
Opening stock	25,000	20,000
Purchases	2,30,000	1,90,000
Purchase return	2,000	1,000
Sales	6,33,000	4,92,000
Sales returns	3,000	2,000
Wages	1,80,000	1,60,000

**SECTION-C**

- 7. Explain the different basis of allocation with examples.
- 8. Define Internal Control. Explain the features and objectives of internal control.
- 9. From the following information you are required to prepare income statement of rooms :

<b>Particulars</b>	<b>Amount (Rs)</b>	<b>Particulars</b>	<b>Amount (Rs)</b>
Room sales	2,50,000	Cable and television	21,000
Payroll	36,000	Contract service	12,000
Commission paid	15,000	Laundry and dry cleaning	6,000
Guest transportation	10,000	Operating supplies	3,500
Travel agents commission	3,000	Training	9,000
Telecommunication	9,000	Rooms allowance	96,000
Staff uniform	2,000		

**NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.**