

Printed pages: 2	HM306
(Following paper code and roll No. to be filled in your answer book)	
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BHMCT
(SEM III) THEORY EXAMINATION 2014-15
HOTEL ACCOUNTANCY

TIME: 3 Hours

Total Marks: 100

Section-A

Note: Attempt all question. (12x2=24)
All questions carry equal marks.

Q1. Answer the following questions

- a) What is working capital?
- b) What do you mean by ledger?
- c) Define 'Accountancy'.
- d) What is 'Cash Discount' and 'Trade Discount'?
- e) What is Asset?
- f) What do you mean by 'Outstanding Expenses'?
- g) Define 'Depletion' and 'Amortization'.
- h) Give the format of 'Journal'.
- i) Give the formula of current ratio and gross profit ratio.
- j) Define types of accounts.
- k) What is Liabilities?
- l) What is "Guest folio Ledger"?

Section-B

Note: Attempt any three questions. (3x12=36)
All carry equal marks.

- Q2. What is Journal? Explain it with neat format.
- Q3. What are the three activities of cash flow statement? Give the pro-forma of it.
- Q4. What is hotel accounting software? Give the uses of it?
- Q5. What is V.T.L? Give the format of it.
- Q6. Describe guest folio ledger? What is the importance of it?
- Q7. What is BRS? What are the causes of difference between the Balances of Cash book & Pass book?

Section-C

Note: Attempt any four questions. (4x10=40)
All carry equal marks.

Q8. Answer any four questions.

- i. What is uniform system of accounting? Why it is so important?
- ii. Briefly explain cash book? Give the pro-forma with some illustrative entries.
- iii. What is night auditor? What are the functions and duties of night auditor?
- iv. What is depreciation? What are the methods of calculating depreciation?
- v. What is importance of Accounts in Hotels? Explain its objectives?
- vi. Define the principles of accounting system.