

Question Paper Code : 5398

B.H.M. (Semester-II) Examination, 2018

(Back Paper)

HOTEL ACCOUNTANCY

[BHM-205]

Time : Three Hours]

[Maximum Marks : 70

Note : Answer **five** question in all. Question **No.1** is **compulsory**.

Attempt **one** question from each of the **four** units.

1. Write short notes on the following : [6x5=30]

- (a) Going concern concept
- (b) Cost Accounting
- (c) Users of Accounting information
- (d) Book-keeping
- (e) Budgeting
- (f) Types of Cash Book

UNIT-I

2. What is Financial Accounting ? Discuss any five principles of Financial Accounting. [10]
3. What is a Personal Account and Nominal Account, give their respective rules for the journal entries. [10]

UNIT-II

4. Write short notes on the following : [10]
 - (a) Depreciation
 - (b) Outstanding Expenses
5. What is a balance sheet ? Give any two differences between Trading Account and Profit and Lost Account.[10]

UNIT-III

6. What is Cost Accounting ? Discuss various methods of costing in hotel management. [10]
7. Write short notes on the following : [10]
 - (a) Direct and Indirect Cost
 - (b) Work Cost

UNIT-IV

8. What is Cost Audit ? Discuss any five differences between cost audit and financial audit. [10]
9. What is the importance of Accounting ? Discuss in brief. [10]

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