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Total No. of Pages : 02

Total No. of Questions : 09

B.Sc. (Catering and Culinary Arts) (Sem.5)

**HOSPITALITY ACCOUNTANCY**

Subject Code : BSCCA-505

M.Code : 74742

Date of Examination : 14-12-22

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 short notes on :**

- a) What is Journal?
- b) What is Allocation?
- c) What is USHA?
- d) What is Cash book?
- e) Differentiate between Journal and Ledger.
- f) What is Internal Control?
- g) What is Audit?
- h) What is Opening Entry? Give suitable example to explain the same.
- i) What is Balance Sheet?
- j) What are Prepaid Expenses?

## SECTION-B

2. Discuss the advantages and drawbacks of Allocation.
3. Discuss various methods of Trial balance.
4. Differentiate between Internal and Statutory audit.
5. Differentiate between Trading and Profit & Loss Account.
6. What is Cash Book? Pen down the triple column cash books with its formats.

## SECTION-C

7. Discuss the objectives, characteristics, implementation and review of internal control.
8. From the following balances obtained from the accounts of Mr. Raj, Prepare the Trading and Profit & Loss Account:

Particulars	Rs.	Particulars	Rs.
Stock on April 01, 2021	8,000	Bad Debts	1,200
Purchases of the year	22,000	Rent	1,200
Sales of the year	42,000	Discount (Dr.)	600
Wages	2,500	Commission paid	1,100
Salaries & Wages	3,500	Sales Expenses	600
Advertisement	1,000	Repairs	600

Value of stock on 31st March, 2022 is 4500.

9. From the following information prepare the income statement with scheduler :

Food sale - 2,50,000 Beverage Sale - 50,000,

Cost of sale : Food- 62,000, Cost of sale : Beverage - 6000, Salary and wages -2000, Employee's benefit - 500, Direct operational expenses - 700, Music & entertainment - 400, Energy expenses -1000, General expenses - 200, Repair & Maintenance - 1000, Depreciation - 300, Interest - 500, Income Tax - 500, Other income -13000, Employee insurance -10,000.

**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.**