

Roll No. 

--	--	--	--	--	--	--	--	--	--	--	--

Total No. of Pages : 02

Total No. of Questions : 09

**B.Sc. (HMCT) (Sem.-6)**

**HOTEL ACCOUNTANCY**

**Subject Code : BSHM-607**

**M.Code : 76239**

**Date of Examination : 03-01-23**

**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) Trading account
- b) Prepaid expenses
- c) Internal control
- d) Fixed assets
- e) Uniform system of accounting
- f) Operating expenses
- g) Intangible assets
- h) Department accounting
- i) Write any two demerits of allocation
- j) Give two examples of fixed liabilities.

**SECTION-B**

2. Explain the advantages of Trial Balance.
3. What do you mean by auditing? Is internal audit is better than external audit. If yes/no then explain?

4. What are the various steps to implement the internal control system?
5. From the following balances prepare Trading account for the year ended 31<sup>st</sup> march 2014

Particulars	Amount
Opening stock	15,000
Purchases	63,000
Purchase return	3,000
Sales	1,14,000
Wages	9,000
Factory expenses	4,000
Carriage	2,000
Closing stock	12,000

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

Particulars	Deptt.A(Rs)	Deptt.B(Rs)
Opening Stock	20,000	25,000
Purchases	3,30,000	90,000
Purchase return	1,000	2,000
Sales	6,44,000	4,52,000
Sales returns	4,000	7,000
Factory lighting	2,80,000	1,80,000

### SECTION-C

7. Difference between internal control and external control.
8. Difference between trading account, profit and loss and balance sheet.
9. From the following information find out the gross profit earned by restaurant:

Particulars	Amount (Rs)
Opening stock	4,500
Purchases	24,000
Cost of staff meals	600
Closing stock	6,000
Sales	96,000
Purchase return	3,000
Transfer to bar	90
Guest food complimentary	300

**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.**