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Total No. of Pages: 04

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**BHMCT (Sem. – 3)**  
**ACCOUNTING SKILLS FOR HOSPITALITY**

Subject Code: BHMCT-409-18

M Code: 77798

Date of Examination : 22-12-2022

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) How is closing stock valued?
  - b) Deferred Revenue Expenditure
  - c) What are the features of Trial Balance?
  - d) Current Assets
  - e) Departmental Accounting
  - f) Current Liabilities
  - g) Amortization
  - h) What is contra transaction?
  - i) What is petty cash book?
  - j) Apportionment

## SECTION-B

2. What is the role of cost allocation in departmental accounting?
3. State the purpose of statutory audit. How does internal audit supplement statutory audit?
4. What is cost of sales? How and why it is computed?
5. From the following information prepare a Balance Sheet under uniform system of accounting.

Creditors	7,000	Bills Payable	4,000
Capital	25,000	Drawings	2,000
Net Profit	2,300	Cash	1600
Bank	4,000	Bills Receivable	2000
Debtors	1,500	Closing Stock	10,000
Furniture	1,500	Plant	5,700
Land	10,000		

6. Following balances were extracted from the books of Shri S.Pal on 31<sup>st</sup> March 2019. You are required to prepare a Trial Balance. The amount required to balance should be entered as Capital.

Purchases	1,70,000	Drawings	7,700
Stock (1 <sup>st</sup> April 2018)	24,000	Returns inward	3,500
Sales	1,05,000	Premises	5,28,000
Sundry debtors	23,800	Sundry creditors	16,100
Discount received	3,500	Discount allowed	2,800
Carriage outward	700	Carriage inwards	1,400
Cash in hand	3,500	Cash at bank	17,500
Machinery	1,24,500	General expenses	2,100
Provision for depreciation	24,200	Bad debts written off	2,450
		Provision for Doubtful Debts	2,380

## SECTION-C

7. What is uniform system of accounting? Explain advantages of uniform system of accounting.

8. The following were the balances from the books of Manish Gupta on 31-03-2019. Prepare Trading Profit and loss A/c and Balance Sheet.

Capital	19,000	Cash at bank	2,600
Drawings	700	Salaries	800
Plant and machinery	12,000	Repairs	190
Delivery vehicles	2,600	Stock	1,600
Sundry debtors	3,600	Rent	450
Sundry creditors	2,600	Manufacturing expenses	150
Purchases	2,000	Bills payable	2,350
Sales	4,200	Bad debts	500
Wages	800	Carriage outwards	160

Notes:

- Closing Stock was Rs.1,600.
  - Depreciate Plant and machinery at 10% and Delivery Vehicle at 15%.
  - Unpaid rent amounted to Rs.50.
9. Prepare a food and beverage departmental Profit & Loss A/c from the information given below.

<b>PARTICULARS</b>	<b>AMOUNT</b>
<b>Sales</b>	
Food	3,00,000
Beverage	2,00,000
Others	1,00,000
<b>Cost of Sales</b>	
Food	80,000
Beverage	50,000
Others	20,000

**Departmental Cost**

Salaries and wages	60,000
Provident fund	6,000
Medical expenses	9,000

**Un apportioned Expenses**

Kitchen fuel and power	5,000
Electricity	3,000
Office expenses	8,000
Telephone	2,000
Band and Music	8,000
Cleaning Material	1,000

Labour cost is to be apportioned in the ratio of sales

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