

Roll No.

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Total No. of Pages : 02

Total No. of Questions : 09

B.Voc. (Tourism and Hospitality Management) (Sem.-3)

HOTEL ACCOUNTANCY

Subject Code : BVTHM-308-19

M.Code : 78447

Date of Examination : 19-12-22

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 briefly :

- a) What is the meaning of double entry system?
- b) What is Voucher system?
- c) What is Cash book?
- d) What is meant by ledger?
- e) What is cost sheet?
- f) What is depreciation?
- g) Define Trial balance.
- h) Define Journal.
- i) What is BRS?
- j) What is meant by closing stock?

SECTION-B

2. Discuss the types of accounts and its classification.
3. Pen down the various errors revealed by Trial balance.
4. Pen down the reasons for the mismatch of passbook balance and bank balance of cashbook.
5. Pen down the format of coat sheet with dummy figures.
6. Differentiate between Trading Account and Profit & Loss account.

SECTION-C

7. Discuss the Generally Accepted Accounting Principles with suitable examples.
8. From the following balances obtained from the accounts of Mr. Ranjeet, Prepare the Trading and Profit & Loss Account:

| Particulars | Rs. | Particulars | Rs. |
|-------------------------|--------|-----------------|-------|
| Stock on April 01, 2021 | 8,000 | Bad debts | 1,200 |
| Purchases for the year | 22,000 | Rent | 1,200 |
| Sales for 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. Discuss the need and importance of depreciation and various methods of charging depreciation.

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.