C 41163 (Pages : 3) Name...

Reg. No.....................................

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2023

B.H.A.

BHA 4C 04—HOTEL ACCOUNTANCY

(2019 Admission onwards)

Time : Two Hours and a Half Maximum : 80 Marks

Part A

Answer the following in not exceeding **one paragraph** *each.*
Each question carries 2 *marks.*
Maximium 25 *marks.*

1. What are the different types of Assets ?

2. What is Narration ?

3. Who is a Creditor ?

4. What is Petty Cash Book ?

5. What is Accounting ?

6. What is Sales Day book ?

7. What is P and L account ?

8. What is Dual Aspect Concept ?

9. What are Detective Internal Controls ?

10. What is Audit Checklist ?

11. What is a Schedule in Accounting ?

12. What is Accumulated Depreciation ?

13. What are Marshalling of assets and liabilities ?

14. What is Journal Proper ?

15. What is Double Entry System ?

Turn over

Part B

Answer the following is not exceeding 120 *words.*
Each question carries 5 *marks.*
Maximum 35 *marks.*

16. Draw the format of Balance Sheet ?

17. Explain the advantages of Accounting ?

18. What is Three Column Cash Book ?

19. Differentiate Accounting and Auditing ?

20. What is Accounting Equation?

21. Explain :

    (a) Going Concern Concept ; and

    (b) Discount.

22. What are the Sub Divisions of Journal ?

23. What are Contra Entries ?

Part C

Answer any **two** *questions in not exceeding* **three pages** *each.*
Each question carries 10 *marks.*

24. Describe about Night Audit, Responsibilities of Night Auditor and Night Audit Reports ?

25. Write an Essay on GAAP.

26. Journalise the following transactions in the books of Shankar and Co. :

1998			Rs.
June	1	Started business with a capital of	60,000
June	2	Paid into bank	30,000
June	4	Purchased goods from Kamal on credit	10,000
June	6	Paid to Shiram	4,920
June	6	Discount allowed by him	80
June	8	Cash Sales	20,000
June	12	Sold to Hameed	5,000

1998			Rs.
June	15	Purchased goods from Bharat on credit	7,500
June	18	Paid Salaries	4,000
June	20	Received from Prem	2,480
June	20	Allowed him discount	20
June	25	Withdrew from bank for office use	5,000
June	28	Withdraw for personal use	1,000
June	30	Paid Hanif by cheque	3,000

27. Enter the following transactions in a two column Cash Book and prepare discount account in the ledger :

1998			Rs.
July	1	Cash on Hand	1,200
July	2	Received from X allowed him discount	3,900
July	5	Purchased goods for cash	100
July	7	Paid to M discount allowed by him	4,100
July	9	Cash Sales	850
July	11	Withdrew from bank	50
July	15	Credit purchase from Y	4,900
July	21	Paid to Y in full settlement	5,500
July	22	Received from K Allowed him discount	3,000
July	23	Drew Cheque for office use	2,800
July	25	Paid office rent	1,250
July	28	Received interest on investments	50
July	31	Drew Cheque for office use	200

(2 × 10 = 20 marks)