

D 102994

(Pages : 3)

Name.....

Reg. No.....

**FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2024**

B.H.A.

BHA 4C 04—HOTEL ACCOUNTANCY

(2019 Admission onwards)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer the following in not exceeding **one paragraph** each.**Each question carries 2 marks.**Maximum 25 Marks.*

1. What is Real Accounts ?
2. What is Accounting equations ?
3. What do you mean by BEP ?
4. List out some operating expenses.
5. Writes notes on 'Debtors' ?
6. What is Night auditing ?
7. What is Bank Reconciliation Statement ?
8. What is Secret Reserve ?
9. What is Amortisation ?
10. What is fictitious assets ?
11. What are operating expenses ?
12. What is Compound journal ?
13. What do you mean by balancing of an account ?
14. State the purpose of conducting internal audit.
15. Write two advantages of computerized accounting ?

Turn over

Section B

Answer the following in not exceeding 120 words.

Each question carries 5 marks.

Maximum 35 Marks.

16. State the Limitations of auditing.
17. Briefly explain about the accounting process ?
18. Explain about the different types of Variances.
19. Describe the methods of the Preparation of Trial Balance ?
20. What are the golden rules of journalizing in accounting ?
21. Describe different branches of accounting according to its special functions ?
22. Explain about Accounting statements ?
23. Define departmental accounting. What are the advantages and disadvantages of departmental accounting.

Section C

*Answer any **two** questions in not exceeding **three** pages each.*

Each question carries 10 marks.

Maximum 20 Marks.

24. Differentiate Internal Audit and Statutory Audit.
25. What is Budgetary Control ? State its objectives.
26. What is an audit programme ? How it should be prepared ?
27. Prepare final accounts from the following Trial balance.

Particulars	Dr.	Cr.
Capital		20,000
Sundry debtors	5,400	
Drawings	1,800	
Machinery	7,000	
Sundry creditors		2,600
Wages	10,000	
Purchases	19,000	

Particulars	Dr.	Cr.
Opening stock	400	
Bank balance	3,000	
Carriage charges	300	
Salaries	400	
Rent and taxes	900	
Sales		29,000
land	3,400	
Total	51,600	51,600

Adjustments : Closing Stock Rs.1,200.

(2 × 10 = 20 marks)