

**D 120493****(Pages : 3)****Name.....****Reg. No.....****FOURTH SEMESTER (CBCSS-UG) DEGREE EXAMINATION, APRIL 2025****B.H.A.****BHA 4C 04—HOTEL ACCOUNTANCY****(2019 – 2023 Admissions)****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.**Maximum 25 marks.*

1. Define accounting.
2. What is Auditing ?
3. What do you mean by suspense account ?
4. What is Provision ?
5. What are the branches of accounting ?
6. What are Debit and Credit Notes ?
7. What is Cost sheet ?
8. What is contra entry ?
9. What is Obsolescence ?
10. What are bad debts ?
11. What is debentures ?
12. What is Zero Base Budgeting ?
13. What are operating expenses ?
14. What are the different types of Frauds ?
15. What is food cost ?

**(Maximum 25 marks)****Turn over**

**Part B**

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

16. State the objectives of Book- keeping.
17. State about the Types of Accounts.
18. Describe about Journal Proper.
19. Briefly explain about Single Column Cash Book.
20. What are the bases of allocation of common expenditure among different departments ?
21. Define internal control and state its goal.
22. List out the advantages of Uniform system of accounting.
23. What are the objectives of Internal Audit ?

(Maximum 35 marks)

**Part C**

*Answer any **two** questions in not exceeding 3 pages each.  
Each question carries 10 marks.  
Maximum 20 Marks.*

24. XYZ Ltd. is a manufacturing company that produces and sells electronic gadgets. The company's financial year-end is on December 31,2023. The trial balance as of December 31,2023, is given below :

Account	Debit (Rs.)	Credit (Rs.)
Cash	50,000	
Accounts Receivable	30,000	
Inventory	80,000	
Prepaid Expenses	5,000	
Land	150,000	
Building	200,000	
Accumulated Depreciation		30,000
Equipment	100,000	

Account	Debit (Rs.)	Credit (Rs.)
Accumulated Depreciation		10,000
Accounts Payable		20,000
Outstanding Expenses		2,000
Capital		350,000
Sales	500,000	
Cost of Goods Sold	300,000	
Wages Expense	50,000	
Rent Expense	20,000	

Adjustments needed to be made :

1. Closing Stock : The closing stock is valued at Rs. 70,000.
2. Prepaid Expenses : The remaining prepaid expenses amount to Rs. 3,000.
3. Depreciation : The depreciation on buildings is Rs.20,000, and on equipment is Rs. 8,000.
4. Outstanding Expenses : Additional outstanding expenses of Rs. 1,000 are identified.

Prepare the Profit and Loss Account and Balance Sheet after making the necessary adjustments.

25. What is allocation and apportionment of expenses in departmental accounting ?
26. What are the procedures may be adopted by the auditor to detect the errors ?
27. What are the contents of Income statement under Uniform system of accounting ?

(2 × 10 = 20 marks)