

Roll No.....  
Total No. of Questions: [09]

Total No. of Printed Pages: [01]

**BMS (HMCT) (Semester – 5<sup>th</sup>)**  
**HOTEL ACCOUNTANCY**  
**Subject Code: BHOM3-553**  
**Paper ID: [310233]**

**Time: 03 Hours**

**Maximum Marks: 60**

**Instruction for candidates:**

1. Section A is compulsory. It consists of 10 parts of two marks each.
2. Section B consist of 5 questions of 5 marks each. The student has to attempt any 4 questions out of it.
3. Section C consist of 3 questions of 10 marks each. The student has to attempt any 2 questions.

**Section – A**

**(2 marks each)**

- Q1. Write the followings:
- a. Define Assets.
  - b. Define Depreciation.
  - c. Define Goodwill?
  - d. Define Bank overdraft.
  - e. Define Invoice.
  - f. Define Reconciliation.
  - g. Define Liability.
  - h. Define Credit note.
  - i. Define Tangible assets.
  - j. Define Revenue

**Section – B**

**(5 marks each)**

- Q2. Explain the methods of preparing Trial Balance.
- Q3. Explain the difficulties in implementing Uniform System of Accounting.
- Q4. How Internal Audit is different from External Audit?
- Q5. Distinguish between Cost allocation and cost apportionment.
- Q6. Explain reasons why income statement is prepared?

**Section – C**

**(10 marks each)**

- Q7. What is Departmental accounting? Explain in detail its advantages and limitations.
- Q8. What is internal control? State the various objectives of internal control.
- Q9. Give the format of a balance sheet under the Uniform System of Accounting for hotels with some imaginary items.