

Roll No.: .....

**THEORY SPECIAL SUPPLEMENTARY/RE-APPEAR EXAMINATION NOV-2021**

<b>Program:</b>	<b>BHM</b>	<b>Year/Semester:</b>	<b>4<sup>th</sup> - Semester</b>
<b>Course/Subject:</b>	<b>Accounting skills for hospitality</b>	<b>Duration:</b>	<b>03:00 Hrs</b>
<b>Course/Subject Code:</b>	<b>07010410</b>	<b>Maximum Marks:</b>	<b>80</b>
		<b>Batch:</b>	<b>2016</b>

**Instructions:-**

1. Write Your Roll No. on the Question Paper.
2. Candidate should ensure that they have been provided correct question paper. Complaint(s) in this regard, if any should be made within 15 minutes of the commencement of the exam. No complaint(s) will be entertained thereafter.
3. All Questions are compulsory. Marks are indicated against each question.
4. Illustrate your answer with diagram wherever required.

**SECTION-A**

**(Very Short Answer Type Questions)**

**Note: All Questions are compulsory: -**

**[14X1=14 Marks]**

<b>S. No.</b>	<b>Question</b>	<b>Marks Allotted</b>
1	Define Accounting	1
2	State IFRS	1
3	Describe the ledger entry	1
4	Discuss the branches of accounting	1
5	Define accounting process	1
6	Classify Financial statement	1
7	Demonstrate need for accounting in business	1
8	Describe double entry system	1
9	Define the money measurement concept	1
10	Describe the features of Subsidiary books	1
11	Examine the features of financial accounting	1
12	Recognise purpose of accounting records	1
13	Examine the features of cash book	1
14	Describe the role of contra entry in accounting	1

**SECTION-B**  
**(Short Answer Type Questions)**

**Note: All Questions are compulsory: -**

**[5X2=10 Marks]**

S. No.	Question	Marks Allotted
15	Compare the Financial accounting and management accounting along with an examples.	2
16	Describe the importance of ledger for maintaining the record of business transactions	2
17	Demonstrate the procedure to prepare the financial statement.	2
18	Discuss the feature of journal entry.	2
19	Construct the structure of making the trial balance of business.	2

**SECTION-C**  
**(Descriptive Answer Type Questions)**

**Note: All Questions are compulsory: -**

**[5X4=20 Marks]**

S. No.	Question	Marks Allotted
20	Define profit and loss account. Why it is calculated for the financial performance of business. Explain it	4
21	Discuss why depreciation is charged on fixed assets with the help of illustration.	4
22	Differentiate the capital and revenue items along with examples.	4
23	Discuss the importance of accounting standards.	4
24	Develop the list of functions performed by accounting records.	4

**SECTION-D**  
**(Long Answer Type Questions)**

**Note: All Questions are compulsory: -**

**[6X6=36 Marks]**

S. No.	Question	Marks Allotted
25	Define financial accounting? Explain the users of financial accounting.	6
26	Discuss the principles of double entry system along with example.	6
27	Demonstrate the difference between Straight line depreciation method and written down value method.	6
28	Explain about the disclosure of accounting policy	6
29	“all future losses are recorded but not profit”. Explain it.	6
30	Differentiate the various types of errors while preparing the books of accounts? How are they rectified? Explain with examples.	6