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School of Hospitality
Bachelor of Hotel Management
Mid Term Examination - May 2024

Duration : 90 Minutes
Max Marks : 50

Sem II - I1UB201T - Hotel Accountancy

General Instructions

Answer to the specific question asked

Draw neat, labelled diagrams wherever necessary

Approved data hand books are allowed subject to verification by the Invigilator

- 1) Name any seven subsidiary books in accounting K2 (2)
- 2) State the concept of double entry book keeping with the help of example? K1 (3)
- 3) Explain the process of posting the transaction from journal to ledger? K2 (4)
- 4) What is the difference between management accounting and financial accounting? K2 (6)
- 5) Discuss the meaning of accounting cycle and its components. K3 (6)
- 6) Do you find any of the accounting concepts not applicable in real world. ? Give examples. K3 (9)
- 7) "Accounting concepts are assumptions or conditions that guide accountant while preparing accounting statement" Explain K4 (8)
- 8) State the rules of journal entries with the help of examples. K4 (12)

OR

Explain in detail various types of accounting K4 (12)