

School of Hospitality

Bachelor of Business Administration in Tourism and Travel
Semester End Examination - Jun 2024

Duration : 180 Minutes
Max Marks : 100

Sem II - I1UA202T - Basics of Accounting

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

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| 1) | What is bank overdraft? | K1(2) |
| 2) | Explain Sales Variance. | K2(4) |
| 3) | Discuss the difference between bookkeeping and accounting. | K2(6) |
| 4) | Explain the concept of "accrual accounting" and how it differs from "cash accounting." | K3(9) |
| 5) | How does the concept of materiality affect accounting and financial reporting? | K3(9) |
| 6) | What is the primary objective of accounting, and how does it relate to providing accurate and relevant financial information? | K5(10) |
| 7) | Discuss the different types of accounts in detail. | K4(12) |
| 8) | What are the differences between 'Receipts and Payments Account' and 'Income and Expenditure Account' ? | K5(15) |
| 9) | Define Depreciation and discuss the various methods of Depreciation in detail. | K5(15) |
| 10) | What is Trial Balance ? Explain how is it prepared. State any six reasons of disagreement between the balances shown by Cash Book and Pass Book. | K6(18) |