

Printed Pages : 2



BHMCT-306

(Following Paper ID and Roll No. to be filled in your Answer Book)

**PAPER ID : 990306**

Roll No.

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**B. H. M. C. T.**

(SEM. III) (ODD SEM.) THEORY  
EXAMINATION, 2014-15  
**BASIC ACCOUNTANCY**

Time : 3 Hours]

[Total Marks : 100

**SECTION - A**

**Note:** Attempt all questions.  
All carry equal marks.

**12×2=24**

- 1 Answer the following questions :
- What is trading account?
  - What do you mean by ledger?
  - Define 'Accountancy'.
  - What is 'Cash Discount' and 'Trade Discount'?
  - What is drawing?
  - What do you mean by 'Outstanding Expenses'?
  - Define 'Depletion' and 'Amortization'.
  - Give the format of 'Journal'.
  - Give the formula of current ratio and gross profit ratio.
  - Define types of accounts.
  - What is 'Trail Balance'?
  - What is "Guest folio Ledger"?

**SECTION - B**

**Note:** Attempt any three questions. **3×12=36**  
All carry equal marks.

- 2 Define ratio analysis. Write down the types of ratio analysis with the formulas.
- 3 What are the three activities of cash flow statement? Give the pro-forma of it.
- 4 What is hotel accounting software? Give the uses of it?
- 5 What is V.T.L? Give the format of it.
- 6 Describe guest folio ledger? What is the importance of it?

**SECTION - C**

**Note:** Attempt any four question. **4×10=40**  
All carry equal marks.

- 7 Answer any four questions.
  - i. What is uniform system of accounting? Why it is so important?
  - ii. Briefly explain cash book? Give the pro-forma with some illustrative entries.
  - iii. What is night auditor? What are the functions and duties of night auditor?
  - iv. What is depreciation? What are the methods of calculating depreciation?
  - v. What is financial statement? What are the objectives of it?
  - vi. Define the principles of accounting system.