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Register Number :

7898

Name of the Candidate :

DIPLOMA EXAMINATION DECEMBER 2013.

(HOTEL MANAGEMENT AND CATERING TECHNOLOGY)

(SECOND YEAR)

230 — HOSPITALITY ACCOUNTS

Time : Three hours

Maximum : 100 marks

(Maximum Marks for Candidates joined during 2011-12 and after)

Answer any FIVE questions.

(5 × 20 = 100)

All questions carry equal marks.

1. (a) What are the various methods of accounting? (10)
- (b) Explain the importance and need for accounting. (10)
2. (a) Is account an art or science - Justify. (10)
- (b) Explain about HMS software's and its advantages. (10)
3. (a) What are the advantages of using ledger postings? (10)
- (b) Differentiate purchases book a sales book. (10)
4. (a) Explain how ledger are classified. (10)
- (b) Write the advantages of debit and credit note. (10)
5. (a) Explain the importance of balancing petty cash book. (10)
- (b) What do you mean by bank reconciliation statement? Explain. (10)
6. (a) What are the different types of cash book? (10)
- (b) What are the objectives of hearing trial balance? (10)
7. (a) Explain the needs and importance of computer awareness for accounts staff. (10)
- (b) Explain the importance of calculating depreciation value. (10)

8. (a) Define
- (i) Discount
 - (ii) Non tangible assets. (10)
- (b) Differentiate income statement and balance sheet. (10)
9. (a) Name any two management issues in hotel industry and explain the remedy for the same. (10)
- (b) Explain the importance of fund flow analysis. (10)
10. (a) Differentiate revenue and reserve. (10)
- (b) Define
- (i) Royalty
 - (ii) Drawings. (10)
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