

Total No. of Questions—8]

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[3782-T]-305

B.H.M.T.T. (Third Semester) EXAMINATION, 2010

305 : BASIC PRINCIPLES OF ACCOUNTING

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) Attempt any *six* questions including Q. No. 1 which is compulsory.

(ii) Use of pocket calculator is allowed.

(iii) Figures to the right indicate full marks.

1. The following is the Trial Balance of Sohanlal Traders as on 31st March, 2010 : [20]

Debit Balances	Rs.	Credit Balances	Rs.
Furniture	18,000	Discount received	450
Stock on 1st April, 09	8,800	Purchase Returns	2,800
Land and Building	1,15,000	Sales	95,200
Bills Receivables	1,300	Bills Payable	1,850
Wages and Salaries	15,900	Capital	2,00,000
Postage	500	Creditors	6,000
Advertisement	1,550		
Returns Inwards	1,200		

P.T.O.

Purchases	42,800	
Insurance	1,450	
Carriage Inwards	2,000	
Debtors	2,250	
Office Equipments	40,000	
Office Expenses	5,000	
Investments	20,000	
General Expenses	7,250	
Printing and Stationery	5,000	
Cash in hand	1,000	
Rent, Rates and Taxes	7,500	
Carriage Outwards	2,800	
Loan given to Manilal Bros.	7,000	
	<u>3,06,300</u>	<u>3,06,300</u>

Prepare Trading A/c and Profit and Loss A/c for the year ending 31st March, 2010, and a Balance Sheet as on that date after considering the following adjustments :

- (1) Prepaid insurance was Rs. 200, while wages payable amounted to Rs. 1,100.

- (2) Depreciate Furniture by 5% p.a. and Office Equipments by 10% p.a.
- (3) Closing stock was valued at Rs. 22,000, while its market price was Rs. 25,000.

2. Write short notes on (any *three*) : [12]

- (a) Suspense Account
- (b) Importance of Accounting
- (c) Going Concern Concept
- (d) Capital expenditure
- (e) Types of cheques.

3. Journalise the following transactions in the books of Himmatlal Bros. : [12]

2010

February 1 Purchased goods of Rs. 20,000 @ 10% trade discount from Mehta & Co.

2 Sold goods of Rs. 5,000 for cash

5 Received commission Rs. 100

10 Purchased furniture of Rs. 22,000 from Choksi & Co.

15 Paid rent to landlord Rs. 1,000

- 22 Paid Mehta & Co. Rs. 17,200 in full settlement of their account
- 26 Borrowed Rs. 50,000 from Bank of Baroda @ 10% p.a. interest
- 28 Paid Rs. 3,000 to 'Sakal' daily for advertisement bill
- 28 Paid salary Rs. 4,000, electricity bill Rs. 500 and Postage Rs. 50

4. (A) Fill in the blanks : [6]
- (i) is written at the end of every journal entry.
- (ii) discount appears in the books of accounts.
- (iii) Every has an equal and corresponding in Double entry book-keeping system.
- (iv) Nominal A/c is also called A/c.
- (v) The word journal is derived from language.

(B) State whether the following are Real, Personal or Nominal Accounts : [6]

- (i) Wages
- (ii) Bank loan
- (iii) Depreciation
- (iv) Goodwill
- (v) Outstanding Rent
- (vi) Hemangi Traders.

5. From the following transactions, prepare an Analytical Petty Cash Book of M/s. Ram Kumar & Sons [12]
2009

August 1 Received from Main Cashier Rs. 600
3 Sent telegram to Bengaluru Branch Rs. 15
4 Paid for stationery Rs. 20
5 Paid carriage for goods Rs. 55
10 Purchased postal stamps Rs. 30
15 Purchased stationery Rs. 275
18 Gave tip to sweeper Rs. 20
22 Paid printing bill Rs. 35

27 Paid Taxi fare of Clerk Rs. 75

29 Paid office cleaning charges Rs. 5

31 Paid Accountant's Auto fare Rs. 15.

6. (A) Give the meaning of the following terms : [6]

Transaction, Discount, Bank Reconciliation Statement, Gross Trial Balance, Contra Entry and Full Disclosure.

- (B) What are Subsidiary Books ? Give format of any *two* and explain their purpose. [6]

7. (I) Prepare a Trial Balance from the following : [6]

Particulars	Rs.	Particulars	Rs.
Capital	28,000	Land and Building	52,000
Wages	15,000	Creditors	4,200
Office Expenses	2,050	Debtors	11,850
Drawings	3,300	Cash	1,300
Discount received	2,000	Sundry Income	50
Purchases	37,500	Sales	88,750

- (II) List any *six* reasons which lead to difference in the Cash Book balance and Pass Book balance of a Trader. [6]

8. Attempt any *three* questions :

[12]

- (a) Differentiate between 'Debit Note' and 'Credit Note'.
- (b) With the help of suitable examples, state the classification of accounts.
- (c) Explain any *two* types of errors that an Accountant can commit when writing books of accounts.
- (d) State the golden rules of journalising.
- (e) Differentiate between :
 - (i) Debtor and Creditor
 - (ii) Capital and Drawings.

Total No. of Questions—8]

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[3782-T]-504

B.H.M.T.T. (Fifth Semester) EXAMINATION, 2010

504 : HOTEL ACCOUNTING

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) Attempt any *six* questions including Q. No. 1 which is compulsory.

(ii) Use of pocket calculator is allowed.

(iii) Assume suitable additional data, if necessary.

(iv) Figures to the right indicate full marks.

1. M/s. Orchid Ltd., Bombay was incorporated with an authorized share capital of Rs. 18,00,000 divided into 18,000 equity shares of Rs. 100 each :

[20]

Trial Balance as on 31st March, 2009

Debit Balances	Rs.	Credit Balances	Rs.
Calls in arrears	13,000	6% Debentures	4,00,000
Machinery	8,50,000	Sales	9,32,000
Stock	2,15,000	Creditors	1,31,000
Fixtures	1,28,000	Bill payable	40,500
Debtors	2,13,000	P&L Appropriation A/c	27,500

P.T.O.

Building	8,10,000	General Reserve	70,000
Purchases	3,17,000	Share Capital	10,50,000
Interim Dividend	12,100	(10,500 Shares of	
General expenses	2,700	Rs. 100 each)	
Preliminary expenses	3,000	Debenture redemption	
Carriage inward	1,500	reserve	81,500
Goodwill	11,000		
Cash in hand	5,000		
Wages	6,200		
Debenture interest	12,000		
Salaries	24,000		
Printing & Stationery	13,500		
Investment	90,000		
Sales Return	2,000		
Carriage outward	3,500		
	<u>27,32,500</u>		<u>27,32,500</u>

From additional information prepare company's final A/c :

- (1) Stock as on 31st March, 2009 was valued at Rs. 50,000 cost price and Rs. 45,000 at market price.
- (2) Write off 1/3rd of the preliminary expenses.
- (3) Depreciate Machinery @ 10% and Building @ 20% p.a.

- (4) Transfer Rs. 10,000 to General Reserve.
- (5) Prepaid salaries Rs. 4,000.
- (6) Directors declared 10% dividend on equity shares.

2. Write short notes on (any *three*) : [12]

- (i) Daily Revenue Report
- (ii) Debentures and its types
- (iii) Final Dividend
- (iv) Chance trade
- (v) Internal check.

3. Prepare a guest weekly bill with the help of details given below of Hotel Shree Ltd. : [12]

Name of Guest — Mr. & Mrs. Sourabh Shinde

Type of room and Tariff — Double room @ Rs. 3,500

Plan — European Plan

EMT/ANT — Rs. 20 per cup

EMC/ANC — Rs. 30 per cup

Lunch — Rs. 350 per person

Dinner — Rs. 500 per person

Check in Date & Time — 1st March, 2009 at 11.00 a.m.

Check out Date & Time — 5th March, 2009 at 9.00 a.m.

Service Charge — 10% on food items and on wine.

March 1 — Food Sundries Rs. 175, Lunch, ANC, Dinner with one guest, Deposited Rs. 10,000 in cash.

March 2 — EMT, Breakfast, Laundry Rs. 115, Cigarettes Rs. 65, Lunch (one person only) ANC, Dinner, Wine Rs. 425.

March 3 — EMC, Snacks Rs. 190, Newspaper Rs. 17, Telephone Rs. 30, Flowers Rs. 135, Dinner, Soft Drinks Rs. 50, Deposited Cash Rs. 5,000.

March 4 — EMT, Magazine Rs. 75, Breakfast, Post parcel — Rs. 220, Lunch, Trunk Call — Rs. 110, Dinner (one person only)

March 5 — EMC, Breakfast, Taxi fare Rs. 160 and Rs. 10 tip to driver paid by the front office.

- Mr. Sourabh complained that the magazine was not provided to him on 4th March, Manager gave him the allowance.
- He settled his bill by paying cash.
- Check-out time 12.00 noon.

4. Distinguish between (any *three*) : [12]

- (i) Discount and Allowance
- (ii) Operating expenses and Non-operating expenses
- (iii) Internal audit and Internal control
- (iv) Equity shares and Preference shares.

5. From the following prepare the income statement in accordance with uniform system of accounting used in Hotels (Usha) : [12]

Rs.

1. Revenue :

Room	—	7,10,000
Food and Beverage	—	4,25,000
Other Department	—	55,000

2. Payroll and related expenses :

Room	—	46,200
Food and Beverage	—	33,600
Other Department	—	4,800

3. Cost of Sales :

Food and Beverage	—	1,08,000
Rooms	—	1,74,500
Other Department	—	9,400

4. Undistributed Operating Expenses :

Administrative expenses	—	30,300
Data processing	—	11,800
Gas, Coal and Electricity	—	6,300
Advertisement and Marketing	—	4,900
Repair and Maintenance	—	3,600
Conveyance	—	1,800

5. Fixed expenses :

Rent, rates and insurance	—	12,300
Maint. fees	—	5,500
Depreciation	—	7,400

6. Other expenses :

Rooms	—	62,000
Food and Beverage	—	31,000
Other department	—	3,800

7. Taxes — 37,000

6. Draw specimen of the following (any *three*) :

[12]

(i) Schedule No. 4 Gift Shop

(ii) Profit and Loss Appropriation

- (iii) Night Auditors Report
- (iv) Visitors Tabular Ledger
- (v) Visitors paid out voucher.

7. (A) From the following information, prepare Departmental income statement of Schedule No. 5 Garage and Parking : [6]

	Rs.
Revenue	— 99,000
Licences	— 7,200
Operating supplies	— 4,500
Uniform	— 900
Salaries and wages	— 9,300
Employee benefit	— 1,200
Cost of sales	— 15,000
Others	— 550

- (B) What is Night Audit ? Give any *five* duties of Night Auditor. [6]

8. Answer the following (any *three*) :

[12]

- (i) State the importance of uniform system of accounting.
- (ii) What are shares ? Explain the types of shares.
- (iii) Explain with the help of suitable format the term 'Allowance'.
- (iv) State the objectives of statutory audit.
- (v) State the method of performing night audit.

Total No. of Questions—6]

[Total No. of Printed Pages—2

[3782-T]-505

B.H.M.T.T. (Fifth Semester) EXAMINATION, 2010

505 : MARKETING MANAGEMENT

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) Attempt any *Four* questions.

(ii) *All* questions carry equal marks.

(iii) Assume suitable data, if required.

1. (a) Define 'Services'. Explain the various characteristics of services. [10]
- (b) Explain the various stages involved in the 'product life cycle'. [10]
2. (a) Define 'Marketing'. Explain the core concepts of Marketing. [10]
- (b) Define 'Pricing'. Discuss any *five* controllable factors affecting pricing decisions. [10]
3. (a) Explain Geographical and Demographic basis for market segmentation. [10]
- (b) Discuss the duties and responsibilities of a marketing manager in a Five Star Hotel. [10]

P.T.O.

4. (a) Discuss 'Personal Selling' and 'Public Relations' is promotional tools in the hotel industry. [10]
- (b) Explain in brief the cultural and social factors affecting consumer behaviour. [10]
5. (a) Discuss the various elements involved in the marketing mix of services. [10]
- (b) Discuss the 'Product Concepts' and 'Societal Marketing Concept' giving examples from the Hospitality Industry. [10]
6. Write short notes on (any *four*) : [20]
- (a) Functions of a sales executive in hospitality industry
- (b) Importance of New Product Development
- (c) Maslow's hierarchy of needs
- (d) Importance of media decisions in advertising
- (e) Importance of market segmentation.

Total No. of Questions—8]

[Total No. of Printed Pages—2

[3782-T]-506

B.H.M.T.T. (Fifth Semester) EXAMINATION, 2010

506 : HOTEL LAW

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) Question No. 8 is compulsory.

(ii) Attempt any *five* from the remaining.

(iii) Figures to the right indicate full marks.

1. Explain the powers and functions of the food inspector under Prevention of Food Adulteration Act. [12]
2. State the difference between licence and permit. Enumerate various liquor licence and permits. [12]
3. Who is an Innkeeper ? Explain the duties of innkeepers towards guest with suitable examples. [12]
4. Discuss the *ten* licences and permits which are necessary to operate hotel industry. [12]
5. Explain the concept of nuisance and negligence under Hotel Law. [12]

P.T.O.

6. What are the provisions relating to opening and closing hours of shops and commercial establishment under Bombay Shops and Establishment Act ? [12]
7. Explain Economic and Health Regulation under Tourism Law. [12]
8. Attempt any *two* : [20]
- (a) Adulteration
 - (b) Trespass
 - (c) Law and order regulation
 - (d) Central food laboratory.

Total No. of Questions—5]

[Total No. of Printed Pages—2

[3782-T]-601

B.H.M.T.T. (Sixth Semester) EXAMINATION, 2010

601 : ADVANCED FOOD PRODUCTION

Time : Two Hours

Maximum Marks : 40

N.B. :— (i) *All questions carry equal marks.*

(ii) *Answer any four questions.*

1. (A) Explain the factors affecting kitchen layout and design. [5]
(B) Explain and draw the format of the following : [2×2½]
 - (1) Standard Receipe Card
 - (2) Bin Card.

2. (A) Explain the following culinary terms : [5]
 - (a) Conching
 - (b) Sundae
 - (c) Parfait
 - (d) Haggis
 - (e) Tempura.
(B) Give *two* uses each of the following icings : [5]
 - (a) Sugar paste
 - (b) Royal icing
 - (c) Narzipan
 - (d) Glare icing
 - (e) Fondant.

P.T.O.

3. Explain the chocolate making procedure in detail. [10]
4. (A) List **10** authentic dishes of Italy. [5]
(B) Explain the method of making the following desserts :
(a) Bombe
(b) Vanilla ice cream. [2×2½]
5. (A) Write a short note on use of wine in cooking, justify with examples. [5]
(B) Explain the method of preparation of the following (any *two*) : [5]
(a) Poulet Saute Chassena
(b) Foccacia
(c) Baked Alaska
(d) Gazpacho.

Total No. of Questions—6]

[Total No. of Printed Pages—2

[3782-T]-602

B.H.M.T.T. (Sixth Semester) EXAMINATION, 2010

602 : ADVANCED FOOD SERVICES AND MANAGEMENT

Time : Two Hours

Maximum Marks : 40

N.B. :— (i) Attempt any *four* questions.

(ii) *All* questions carry equal marks.

1. (a) With the help of flow chart explain the function Administration Procedures. [6]
(b) Explain *four* types of seating plan used in a Banquet. [4]
2. (a) Discuss the relationship between cost and sales and profit. [5]
(b) Explain any *two* methods of pricing in detail. [5]
3. (a) Explain the importance of menu engineering. [5]
(b) Explain the basic criteria to be followed while planning the menu card. [5]
4. Explain the following :
(i) Role of toast master and his responsibility in the formal function. [5]
(ii) Give *five* types of Menu Merchandising employed by a catering operation. [5]

P.T.O.

5. Write short notes on (any two) :

[10]

- (i) Room Service
- (ii) Airline catering
- (iii) Sea catering
- (iv) Lounge Service.

6. Give the order of service of a formal Banquets. Mention any two forms of address in a formal function.

[10]

130
10X13
[Signature]
Total No. of Questions—3+3]

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[Total No. of Printed Pages—3

[3782T]-603

B.H.M.T.T. (Sixth Semester) EXAMINATION, 2010

603 : ACCOMMODATION MANAGEMENT

Time : Two Hours

Maximum Marks : 40

N.B. :— (i) All questions has equal weightage.

(ii) Any two questions from both the sections .

(iii) Use suitable data wherever required.

SECTION I

1. Explain the following terms (any ten) :

[10]

- (i) Glass curtain
- (ii) Valences
- (iii) Refurbishing
- (iv) Hue
- (v) Rugs
- (vi) Quarry tiles
- (vii) Granite
- (viii) Direct lighting
- (ix) Filament

P.T.O.

- (x) Monochromatic colour scheme
 - (xi) Upholstery
 - (xii) Bolster
 - (xiii) Suite room.
2. (A) Draw a layout of a twin rooms showing different furniture arrangement. [5]
- (B) What is renovation ? Why do hotels renovate their properties ? [5]
3. (A) What are the principles of Interior Designing ? [6]
- (B) What are different types of lighting use, inorder to have different effects in areas ? [4]

SECTION II

1. (A) Give the formulas for the following (any five) : [5]
- (a) A.R.R.
 - (b) Room Occupancy %
 - (c) Room Count
 - (d) Overbooking %
 - (e) Bed Occupancy %
 - (f) House Count.

- (B) What is meant by forecasting of room availability ? What are the major benefits of forecasting ? [5]
2. (A) Explain any *five* reports which are prepared or maintain at front dule, with the purpose. [5]
- (B) Draw a format of a visitor-paid-outs or travellers cheque and explain its importance. [5]
3. (A) What precautions and procedure you will follow while settling guest account by Credit Cards ? [6]
- (B) What are different modes of bills settlements used in hotel industry ? [4]

Total No. of Questions—6]

[Total No. of Printed Pages—2

[3782-T]-604

B.H.M.T.T. (Sixth Semester) EXAMINATION, 2010

604 : TOURISM MANAGEMENT

Time : Three Hours

Maximum Marks : 80

N.B. :—Answer any *four* questions.

1. Explain the following terms : [20]
 - (a) Tour operator
 - (b) Travel agency
 - (c) Tour package
 - (d) Escort
 - (e) Guide.
2. Explain in detail role of Hotels and its importance in promotion of Tourism. [20]
3.
 - (a) Write in short about "Heritage Hotels and "Ecotels". [10]
 - (b) Explain the Guest Services given in a five star hotel to make them comfortable and satisfy their expectations. [10]
4.
 - (a) What do you mean by the terms "Service Product" and "Product in Tourism" ? [10]
 - (b) Explain "Destination Marketing" and "Marketing of Local Foods". [10]

P.T.O.

5. (a) Explain "Marketing mix" and 4 P's. [10]
(b) What do you mean by "Segmentation" and "Target Market" ? [10]
6. Write notes on (any four) : [20]
(a) Advertising
(b) Publicity
(c) Personal selling
(d) Travel writing
(e) Familiarization Tours
(f) Forecasting for Tourism and its Products.

Total No. of Questions—6] [Total No. of Printed Pages—2

[3782-T]-605

B.H.M.T.T. (Sixth Semester) EXAMINATION, 2010

605 : HUMAN RESOURCE DEVELOPMENT

Time : Three Hours

Maximum Marks : 80

N.B. :— Attempt any *two* questions from Section I and any *two* from Section II.

SECTION I

1. (a) Define organising function. Differentiate between :
 - (i) Line and Staff organisations
 - (ii) Centralised and decentralised organisations. [10]
- (b) Write down the Job Specification of a Duty Manager with a format. [10]
2. (a) What is group dynamics ? How can working in team be more effective in a formal organisation ? [10]
- (b) Describe the orientation process for a new employee. [10]
3. (a) Explain the Two-factor theory of motivation with its criticism. [10]
- (b) Explain with a diagram the various managerial skills and levels. [10]

P.T.O.

SECTION II

4. Write short notes on any *four* : [20]
- (a) Decision-making process
 - (b) Span of control
 - (c) Importance of control process in operation
 - (d) Directing
 - (e) Job analysis.
5. Define performance appraisal. Explain any *four* methods of performance appraisal with formats. [20]
6. (a) What are the various sources of recruitment ? [10]
- (b) Discuss the selection procedure for an applicant. [10]

Total No. of Questions—7]

[Total No. of Printed Pages—2

[3782-T]-606

B.H.M.T.T. (Sixth Semester) EXAMINATION, 2010

606 : ENTREPRENEURSHIP DEVELOPMENT

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) Solve any *four* questions from Q. Nos. 1 to 6.

(ii) Q. No. 7 is compulsory.

1. Who is an entrepreneur ? Distinguish between an entrepreneur and entrepreneurship. [15]
2. What are the principles of marketing in entrepreneurship ? [15]
3. What is budget ? What is the importance of budgets in entrepreneurship ? [15]
4. Explain various sources of finance available for entrepreneur. [15]
5. Explain the process of Identifying and Assessing Business Opportunity. [15]
6. What factors should be considered while preparing the project report ? [15]

P.T.O.

7. Write short notes on (any two) :

- (i) Importance of information gathering techniques
- (ii) Methods of market survey
- (iii) Characteristics of good entrepreneur
- (iv) Competency of management in entrepreneurial process.

[10×2=20]