



UG – 410

VI Semester B.H.M. Examination, Sept./Oct. 2022
(CBCS) (F+R) (2017-18 and Onwards)
HOTEL MANAGEMENT
Paper – 6.4 : Computers in Hospitality Services – I

Time : 3 Hours

Max. Marks : 70

Instruction : Read the instructions **carefully** and number the answers **correctly**.

SECTION – A

1. Answer **any five** sub-questions. All questions carry **equal** marks. (5×2=10)
- What is Intranet ?
 - Expand POS.
 - What is Lock-out ?
 - What is Non-Affiliate Reservation System ?
 - What is a Non-Guest Folio ?
 - Define 'Strategic Planning'.
 - Name any two popular GDS.

SECTION – B

Answer **any three** questions. All questions carry **equal** marks. (3×6=18)

- Explain in brief on criteria to be considered for managing multi-processor environment.
- Explain in brief the housekeeping functions performed in room management module.
- Write a note on reservation module.

P.T.O.



5. Write a note on Central Reservation System.
6. Explain in brief various types of vendor contracts.

SECTION – C

Answer **any three** questions. **All** questions carry **equal** marks. (3×14=42)

7. Explain in detail the points to be considered while purchasing a computer system.
8. Explain the MIS security issues in detail.
9. Explain the impact of computerization in hotel industry ? Explain.
10. Explain in detail the latest developments in computer based reservations systems.
11. Write short notes on :
 - i) Registration Module.
 - ii) Check-out Module.

ON - B

(3×14=42)

P.T.O.



UG – 408

VI Semester B.H.M. Examination, September/October 2022
(CBCS) (F+R) (2017 – 18 and Onwards)
HOTEL MANAGEMENT
Paper – 6.2 : Hotel Financial Accounting

Time : 3 Hours

Max. Marks : 70

Instructions : 1) Mention the question numbers **correctly**.
2) Do **not** answer extra questions.

SECTION – A

Answer **any five** questions. **Each** question carries **two** marks. (5×2=10)

1. a) Define journal.
- b) Who is creditor ?
- c) Name any two outstanding expenses.
- d) What are subsidiary books ?
- e) What are Golden Rules of Accounting ?
- f) Pass journal entry for :
Cash sales ₹ 10,000
Depreciation charged on p/m ₹ 2,000.
- g) Give the meaning of Trial Balance.

SECTION – B

Answer **any three** questions. **Each** question carries **six** marks. (3×6=18)

2. Briefly explain the advantages of Trial Balance and Cash Book (Triple Column).
3. Pass journal entries from the following adjustments in Final A/cs :
 - i) Salaries ₹ 5,000 are outstanding
 - ii) Insurance amounting to ₹ 2,000 is paid in advance.
 - iii) Interest on drawings ₹ 300.
 - iv) Commission earned ₹ 1,000
 - v) Purchased from M/s Sultan & Co. ₹ 3,000.
 - vi) Sold goods to Mr. Raj ₹ 500.

P.T.O.



4. From the following, prepare an Analytical Petty Cash Book :

2022		₹
April 1	Received for cash payment	20,000
2	Paid for postage	1,600
5	Paid for stationery	1,000
8	Paid for advertisement	2,000
12	Paid for wages	800
16	Paid for carriage	600
20	Paid for conveyance	880
25	Paid for travelling expenses	3,200

5. From the following transactions of a trader, prepare the purchase day book and post it into ledger :

2022		₹
Jan. 5 th	Purchased goods from Rasool and Co.	2,400
15 th	Purchased goods from Iqbal Bros.	6,000
25 th	Purchased goods from More & Co.	1,500
30 th	Purchased goods from Maqbool & Co.	3,000

6. Prepare Trial Balance :

Name of A/c	₹
i) Capital	2,00,000
ii) Cash	1,80,000
iii) Creditors	1,00,000
iv) Bank Loan	1,50,000
v) Sales	3,00,000
vi) Stock	70,000
vii) Debtors	3,00,000
viii) Purchases	2,00,000



SECTION – C

Answer **any three** questions. **Each** question carries **fourteen** marks. (3×14=42)

7. Explain the Accounting Concepts and Conventions.

8. Prepare Three Column Cash Book from the following transaction :
2022

March	1 st	Cash in hand ₹ 950, cash at bank ₹ 4,500
	3 rd	Paid to J & Co. by cheque ₹ 1,500, discount received ₹ 20
	5 th	Amount received from D & Co. ₹ 11,500, discount received ₹ 12
	7 th	Deposited cheque from D & Co.
	10 th	Stationery purchase by cash ₹ 250
	16 th	Merchandise purchased by cash ₹ 1,450
	17 th	Deposited into bank ₹ 1,150
	18 th	Cash withdrawn from bank for personal use ₹ 180
	19 th	Cheque issued for J & Co. ₹ 1,800, discount received ₹ 25
	25 th	Bought furniture by cash ₹ 450
	30 th	Cash withdrawn from bank for office use ₹ 480

9. Pass journal entries, post to ledger and prepare Trial Balance from the following transactions. On April 2022, Mr. Arun started business with ₹ 1,00,000 and other transactions for the month was

April	2 nd	Purchased furniture for cash ₹ 7,000
	8 th	Purchased goods for cash ₹ 2,000 and for credit ₹ 1,000 from Khalid Retail Store
	14 th	Sold goods to Khan Brothers ₹ 12,000 and cash sales ₹ 5,000
	18 th	Owner withdraw ₹ 2,000 for personal use
	22 nd	Paid Khalid Retail Store ₹ 500
	26 th	Received ₹ 10,000 from Khan Brothers
	30 th	Paid salaries expenses ₹ 2,000

10. Prepare sales book, also show the ledgers from the transactions given below for 'R' Stationery Stores :

2022

July	5 th	Sold on credit to Saravana Traders 10 packs of A4 sheets @ Rs. 250 per pack 10 dozens of writing pad @ ₹ 850 per dozen Less : 10% trade discount for both
July	8 th	Sold to Raj for cash 15 packs of A4 sheets ₹ 250 per pack
July	20 th	Sold to Mohan & Co. of Mudu 5 white board @ ₹ 2,200 each



- July 23rd Sold on credit to Narayan
Motor car ₹ 5,000
- July 28th Sold to Kumar for cash
15 packets of marker pens @ ₹ 250 per packet

11. Following is the Trial Balance of Rajesh Ltd. as on 31-12-2021. Prepare Final A/c's of Rajesh Ltd.

Particulars	Dr.	Cr.
Capital	—	1,00,000
Furniture	20,000	—
Purchases	1,50,000	—
Debtors	2,00,000	—
Interest earned	—	4,000
Salaries	30,000	—
Sales	—	3,21,000
Purchases returns	—	5,000
Wages	20,000	—
Rent	15,000	—
Sales returns	10,000	—
Transportation cost	7,000	—
Creditors	—	1,20,000
Provision for bad debts	—	6,000
Printing and Stationery	8,000	—
Insurance expenses	12,000	—
Opening stock	50,000	—
Office expenses	12,000	—
Bank overdraft	—	2,000
Drawings	24,000	—
	5,58,000	5,58,000

Additional information :

- 1) Depreciation on furniture 10% by WDV method.
- 2) A provision for doubtful debt to be created to the extend of 5% sundry debtors.
- 3) Salaries for the month of December 2021 amounting ₹ 3,000 were unpaid. However salaries included ₹ 2,000 paid in advance. Office expenses o/s ₹ 8,000.
- 4) Insurance amounting ₹ 2,000 is prepaid.
- 5) Stock use for private purpose ₹ 6,000 and closing stock ₹ 60,000.



UG – 409

VI Semester B.H.M. Examination, September/October 2022
(CBCS) (F+R) (2017 – 18 and Onwards)
HOTEL MANAGEMENT

Paper – 6.3 : Management Principles and Practices

Time : 3 Hours

Max. Marks : 70

- Instructions :** i) Number **all** answer **correctly**.
ii) Draw diagrams **wherever** necessary.
iii) Do not answer **extra** questions.

SECTION – A

1. Answer **any five** questions : (5×2=10)
- a) What is 'Business Management' ?
 - b) Name the 6P's of planning.
 - c) Define staffing.
 - d) Mention any four sources of recruitment.
 - e) Name any two importance of control.
 - f) What is MBE ?
 - g) Define 'Strategy'.

SECTION – B

- Answer **any three** questions : (3×6=18)
- 2. Explain the functional areas of management.
 - 3. Assess the importance of planning in organizations.
 - 4. Elaborate on the factors influencing the organization structure.
 - 5. Discuss the significance of recruitment and selection.
 - 6. What are the steps involved in placement process ?

P.T.O.



SECTION – C

Answer **any three** questions :

(3×14=42)

7. Explain FW Taylors principles of management.
8. Explicate the various types of organizational structure in detail.
9. Describe the types and characteristics of leader.
10. Explain the following :
 - a) Departmentalization by time.
 - b) Departmentalization by numbers.
 - c) Departmentalization by Marketing channels.
11. Explain the role of supervisor in an organization.

SECTION B

(3×8=24)



UG – 413

VIII Semester B.H.M. Examination, Sept./Oct. 2022
(CBCS) (Fresher + Repeater) (2018-19 and Onwards)

HOTEL MANAGEMENT

Paper – 8.2 : Financial Management in Hotels

Time : 3 Hours

Max. Marks : 70

Instruction : Working notes should be clearly shown.

SECTION – A

1. Answer any five sub-questions. Each carries two marks. (5×2=10)
- Define finance.
 - Expand : EAT
EPS.
 - A company has a sales of ₹ 2,00,000. The variable cost is 40 percent of the sales and fixed expenses are ₹ 60,000. The interest on borrowed capital is assumed to be ₹ 20,000. Calculate combined leverage.
 - What do you mean by ARR ?
 - Write the meaning of Acid Test Ratio.
 - State the formula of creditor turnover ratio and stock turnover ratio.
 - Mention any 2 disadvantages of cashflow statement.

SECTION – B

Answer any three questions. Each carries six marks. (3×6=18)

- Explain the scope of financial management.
- Explain the objective of cashflow statement.
- From the following information, calculate financial leverage, operating leverage and combined leverage.
 - Sales 20,000 units @ ₹ 50 per unit
 - Variable cost – 20% of sales
 - Fixed cost – ₹ 60,000
 - Interest – ₹ 30,000.

P.T.O.



5. Following is the information of Machine-A.

- Cost of the machine – ₹ 70,000
- Working capital (additional) – ₹ 7,000
- Salvage value – ₹ 5,000.

The estimated cash inflow for 5 years are : ₹ 12,000, ₹ 10,000, ₹ 13,000, ₹ 7,000 and ₹ 5,000 respectively, calculate ARR.

6. Calculate cash from operation :

Particular	31/12/20	31/12/21
	₹	₹
Bills receivable	62,000	61,000
Sundry creditor	1,20,000	1,22,000
Bills payable	38,000	34,000
Sundry debtor	1,37,000	1,40,000
Funds from operation	₹ 10,000.	

SECTION – C

Answer **any three** questions. **Each** carries **fourteen** marks.

(3×14=42)

7. What do you mean by capital structure ? Explain 6 internal factor and 6 external factor influencing on capital structures.
8. Explain the most important functions of financial management.
9. BP Ltd. Company has equity share capital of ₹ 8,00,000 divided into share shares of ₹ 100 each. The company wants to raise further ₹ 2,00,000 for modernisation plan using the following plans.
 - a) All equity shares
 - b) All debt @ 10% interest
 - c) All preference shares @ 8% dividend.
 - d) ₹ 1,00,000 equity shares and ₹ 1,00,000 debt @ 10% interest.

Additional information :

- Estimated EBIT – ₹ 2,10,000
- Tax rate – 50%

Calculate EPS in each case and comment the best capital structure.



10. PBN and company Limited planed to purchase machine costing ₹ 2,00,000 .

Year	Cash inflow before depreciate and tax
	₹
1	60,000
2	1,00,000
3	1,20,000
4	80,000
5	1,40,000

Depreciation is calculated on straight line method expected rate of return is 10%. The present value of Re. 1. @ 10% for 5 years is 0.909, 0.826, 0.751, 0.683, 0.621 respectively.

Calculate PBP and NPV.

11. From the following details of JK group, calculate :

- a) Stock turnover ratio
- b) Debtors turnover ratio
- c) Creditors turnover ratio.

Total sales	= ₹ 12,00,000
Sales return	= ₹ 10,000
Gross profit	= 20% on sales
Cash purchase	= ₹ 1,00,000
Opening debtor	= ₹ 1,20,000
Closing debtor	= ₹ 60,000
Total purchase	= ₹ 6,00,000
Purchase return	= ₹ 8,000
Cash sales	= ₹ 4,00,000
Opening stock	= ₹ 40,000
Closing stock	= ₹ 60,000
Opening creditor	= ₹ 80,000
Closing creditor	= ₹ 1,00,000.

