



'সমানো মন্ত্র: সমিতি: সমানী'

**UNIVERSITY OF NORTH BENGAL**  
BBA(TAH) Programme 5th Semester Examination, 2023

**DSE2-BBA(TAH)**

**BUSINESS FINANCE AND HOTEL ACCOUNTING**

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.*

**GROUP-A**

**Answer any four from the following questions**

3×4 = 12

1. Define Debit and Credit. 3
2. What do you mean by liabilities? Give example. 3
3. Write a note on Petty Cash Book. 3
4. Write three limitations of Financial Accounting. 3
5. What is Hotel Accounting? What is its importance? 3
6. Define Inventory and define Blind Receiving. 3

**GROUP-B**

**Answer any four from the following questions**

6×4 = 24

7. What are the objectives of Financial Accounting? 6
8. What do you mean by assets? What are different types of assets? Explain with example. 2+4
9. Describe different types of Beverage Purchase System. 6
10. Differentiate between Balance Sheet and Profit & Loss Account. 6
11. Write different types of Dividend Policy. 6
12. Describe Purchase Specification with example. 6

**GROUP-C**

**Answer any two from the following questions**

12×2 = 24

13. What are different types of liabilities? What are the functions of Financial Management? 6+6
14. Write different types of Dividend. What are different types of Journal Entries? 6+6
15. Define Internal Control in respect to the Hotel Accounting. What are the major objectives of Internal Control System? Write down the process of Implementing Internal Control System. 12
16. Differentiate between Trial Balance and Balance Sheet. What are different types of costs in Hotel Industry? Define Balance Sheet. 6+3+3

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