



'समानो मन्त्रः समितिः समानी'

**UNIVERSITY OF NORTH BENGAL**  
BBA(TAH) Programme 5th Semester Examination, 2022

**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 questions from the following**

3×4 = 12

1. Define Financial Management. 3
2. What do you understand by Capital Expenditure? Explain with one example.  $1\frac{1}{2}+1\frac{1}{2}$
3. Write any three limitation of financial accounting. 3
4. Define debit and credit.  $1\frac{1}{2}+1\frac{1}{2}$
5. Write a note on 'Petty Cash Book'. 3
6. What do you understand by liabilities? Mention the names of different types of liabilities?  $1\frac{1}{2}+1\frac{1}{2}$

**GROUP-B**

**Answer any four questions from the following**

6×4 = 24

7. Differentiate between Trial Balance and Balance Sheet. 3+3
8. Write the differences between cash basis and accrual basis of accounting. 3+3
9. Who are the users of accounting information? Explain external users. 3+3
10. Discuss the significance of financial management. 6
11. Define dividend. What are the objectives of Dividend Policy? 2+4
12. Write a note on accounting of hospitality industry. 6

**GROUP-C**

**Answer any two questions from the following**

12×2 = 24

13. Discuss different types of financial management decision. Write the scope of financial management. 8+4
14. Discuss the Revenue process of Hotels. 12
15. Differentiate between Manufacturing Account and Trading Account. Write the importance of profit and loss account. 6+6
16. Discuss different types of assets and liabilities. 12

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