

MAJOR PAPER - XI - HOTEL ACCOUNTS

Unit I : Nature and purpose of Accounting - definition-  
Generally Accepted Accounting Principles -  
Basic Financial Statements - their Utility.

Unit II : Balance Sheet and related accounting concepts:

1. Entity Concept
2. Dual Aspect Concept
3. Money Measurement Concept
4. Cost Concept
5. Going Concern Concept.

Unit III : Profit and Loss Account and related Concepts:

1. Conservation Concept
2. Matching Concept
3. Realisation Concept
4. Consistency Concept
5. Materiality Concept
6. Accounting Period Concept.

Unit IV : Accounting Mechanics:

Journalisation - Posting - Preparation of  
Trial Balance - Adjustment Entries - Closing  
Entries - Preparation of Financial  
Statements.

Unit V : Fixed Assets and Depreciation Accounting.

Major Paper XI - HOTEL ACCOUNTS

1. Double - entry Book-keeping by Samshed R. Batliboi - 24 Edition  
printed by V.D. Lamy at the India Printing works, Bombay.
2. Double Entry Book-Keeping by T.S. Grewal published by  
Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy - by R.L. Gupta and M. Radha Swamy,  
Published by Sultan Chand & Sons - New Delhi-2.
4. Typical problem in advanced accounting by Jamshed R. Batliboi  
published by the standard Accountancy publications Private  
Ltd. - Bombay.