



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.