



QP – 411

I Semester B.H.M. Examination, April/May 2021  
(Repeaters) (2012 – 13 and Onwards)  
**HOTEL MANAGEMENT**  
**1.7 : Hotel Financial Accounting**

Time : 3 Hours

Max. Marks : 100

- Instructions :** 1) Write answers *neatly*.  
2) Draw tables *wherever* necessary.

SECTION – A

1. Answer **any eight** sub-questions. **Each** carries 2 marks. **(8×2=16)**
- Define book keeping.
  - What are Accounting Principles ?
  - State 4 examples for Personal A/c.
  - What are the components of Final Accounts ?
  - State the types of accounting errors.
  - What is the other name for journal ?
  - What is a Trial Balance ?
  - What do you mean by imprest system ?
  - What do you mean by contra entry ?
  - Write the accounting rules under American system.

SECTION – B

Answer **any three** questions. **Each** carries 8 marks. **(3×8=24)**

- What are Subsidiary Books ? Draw the format of all the books with detailed columns.
- Explain the Accounting Conventions.
- Classify the following accounts.
  - Motor Car A/c.
  - Sales Return A/c.
  - Salaries A/c.
  - Bad Debts A/c.
  - Bank Balance A/c.
  - Goodwill A/c.
  - Furniture A/c.
  - Sales A/c.

P.T.O.



5. Journalise the following transactions for the month of Jan. 2021

	₹
Started business with cash	5,00,000
Paid into bank	6,500
Cash sales	7,000
Bought machinery on credit from Ram	30,000
Paid general expenses	3,000
Paid salary by cheque	2,000
Paid salary by cash	1,000
Cash drawn from bank for personal use	15,000

6. Prepare Subsidiary Book for the following transactions in the books of Mr. Lal for the month of Dec. 2020.

1<sup>st</sup> Cash balance ₹ 10,000

2<sup>nd</sup> Cash sales ₹ 1,000

3<sup>rd</sup> Purchased goods from Mr. Jal

a) 100 units of cans @ ₹ 10/can

b) 50 units of pipes @ ₹ 5/pipe.

4<sup>th</sup> Sold to Mr. Khan

a) 50 bottles of water each 20 litres @ ₹ 50 per bottle

6<sup>th</sup> returned 5 units of pipes as defective product to Mr. Jal

7<sup>th</sup> Mr. Khan returned 10 bottles of water due to leakages found.

### SECTION – C

Answer **any four** questions. **Each** question carries **15** marks. (4×15=60)

7. What is a Trial Balance ? Explain in detail the objectives, advantages and limitations of Trial Balance.

8. Explain in detail the Accounting Concepts and Conventions.

9. Pass Journal Entries and post them in various ledger accounts in the books of Mr. Namoh.

**2020**

Nov. 1	–	Started business with cash ₹ 4,00,000
3	–	Paid postage ₹ 250
5	–	Sold goods to Mr. R. ₹ 50,000
8	–	Returned goods to Mr. K. ₹ 1,000
12	–	Cash deposited into bank
18	–	Received ₹ 1,500 from Mr. J on account for full settlement ₹ 2,000
25	–	Received commission ₹ 5,000



10. Draw the Trading and Profit and Loss Account format with imaginary figures.

11. Prepare Three Column Cash Book

**2020**

- Dec. 1 – Balance of cash ₹ 8,575 and bank ₹ 15,500
- 2 – Cash sales ₹ 65,000
- 3 – Credit sales ₹ 6,500
- 5 – Deposited into bank ₹ 70,000
- 6 – Received a cheque for ₹ 7,000 from Mr. T
- 8 – Paid into bank cheque received by Mr. T
- 10 – Paid Mr. K through bank ₹ 9,800 and discount allowed ₹ 200
- 12 – Cash purchases ₹ 25,000
- 13 – Credit purchases ₹ 5,000
- 14 – Withdrew for office use ₹ 50,000
- 18 – Cash sales ₹ 75,000
- 19 – Cash paid for stationery ₹ 120
- 21 – Received dividend directly into bank A/c ₹ 2,000
- 31 – Paid salary ₹ 20,000 and Rent ₹ 50,000.

12. Prepare Columnar Petty Cash Book on imprest system from the following particulars.

**2015**

- June 1 – Received for petty cash payments ₹ 1,000
- 2 – Paid for postage ₹ 80
- 5 – Paid for stationery ₹ 50
- 8 – Paid for advertisements ₹ 100
- 12 – Paid for wages ₹ 40
- 16 – Paid for carriage ₹ 30
- 25 – Paid for travelling expenses ₹ 160
- 27 – Paid for postage ₹ 100
- 28 – Wages to office cleaner ₹ 20
- 30 – Sent registered notice to landlord ₹ 10