



SG – 580

VI Semester B.H.M. Examination, Sept./Oct. 2021
(CBCS) (F+R) (2017-18 and Onwards)
HOTEL MANAGEMENT
Paper – 6.2 : Hotel Financial Accounting

Time : 3 Hours

Max. Marks : 70

Instruction : Mention the question numbers **correctly**.

SECTION – A

1. Answer **any five** questions. **Each** question carries **two** marks : **(5×2=10)**
- What do you mean by double entry book keeping system ?
 - Define journal.
 - What is the purpose of writing narration ?
 - Who is a debtor ?
 - Name any two prepaid expenses of the organisation.
 - Give the meaning of trial balance.
 - What do you mean by journal proper ?

SECTION – B

Answer **any three** questions. **Each** question carries **six** marks : **(3×6=18)**

2. Briefly mention the advantages of accounting.
3. From the following information M/s Naresh and Co., Bengaluru, prepare the purchases book for the month of March, 2020 :
- March 1 : Purchased from M/s Sanchit and Co. Kokata on credit.
20 pens @ ₹ 12,000
20 dozen long note book @ ₹ 1,500 per dozen
- March 2 : Purchase for cash from stationery mart.
20 dozen exercise books @ ₹ 500 per dozen
50 pens @ ₹ 25 per pen.
- March 10 : Purchased computer printer for office use from Nikita Electronics Ltd. on credit for ₹ 10,000.
- March 15 : Purchased on credit from the J. K. paper Co. Delhi.
7 reams of paper @ ₹ 800 per ream.
20 reams of bond paper @ ₹ 900 per ream.

P.T.O.



4. Journalise the following transactions :

2020

- Mar. 1st Harini started business with a capital of ₹ 10,00,000
 March 3rd Purchased a machine for ₹ 25,000.
 Mar. 5th Bought goods from Vinod of ₹ 10,000
 Mar 8th Sold goods to Mr. Raj for ₹ 25,000
 Mar. 10th Received cash ₹ 15,000 from Raj.
 Mar. 15th Paid rent of ₹ 5,000.
 Mar. 20th Paid salaries of ₹ 10,000.

5. Enter the following transactions in the cash book with discount column :

2018

- Jan. 1 Cash in hand ₹ 11,500.
 Jan. 5 Paid to Ram ₹ 1,300 and discount allowed by him ₹ 100.
 Jan. 8 Purchased goods ₹ 5,400.
 Jan. 10 Received from R. Gupta ₹ 1,980 and discount allowed ₹ 20.
 Jan. 20 Sold goods ₹ 1,400.
 Jan. 31 Paid to Narayan ₹ 5,390 in full settlement of their account which shows a credit balance of ₹ 5,400.

6. Prepare a trial balance from the following ledger balances :

Particulars	Amount (₹)	Particulars	Amount (₹)
Capital	2,00,000	Cash	50,000
Machinery	1,50,000	Creditors	60,000
Stock	30,000	Bills receivables	30,000
Bank loan	1,00,000	Debtors	70,000
		Bank	30,000

SECTION – C

Answer **any three** questions. **Each** question carries **fourteen** marks : (3×14=42)

7. Explain the advantages and limitation of final accounts.

8. Explain the different uses of accounting information.



9. Journalise the following transaction in the books of Shreyas George Pvt. Ltd.

2020

- March 1 Started business with cash ₹ 2,00,000
- 1 Paid into bank ₹ 1,20,000
- 2 Goods purchased for cash ₹ 15,000
- 3 Purchased furniture and paid by cheque ₹ 3,000
- 5 Sold goods for cash ₹ 5,000
- 8 Sold goods to Srinivas ₹ 10,000
- 10 Purchased goods from Dharma ₹ 12,000
- 12 Received cash from Shrinivas ₹ 9,800 in full settlement
- 15 Goods returned to Dharma ₹ 1,000
- 18 Paid ₹ 5,000 to Dharma
- 22 Withdrew from bank for personal use ₹ 2,000
- 25 Paid rent ₹ 3,000
- 28 Paid Electricity bill of ₹ 500
- 30 Paid wages ₹ 3,500.

10. Prepare a three column cash book from the following information :

Date	Particulars	Amount (₹)
2020		
Dec. 1	Cash in hand	5,670
	Cash @ bank	12,680
2	Deposited into bank	5,000
5	Received from Anand ₹ 7,000 and allowed him discount ₹ 100	
7	Purchased furniture for cash	2,500
8	Paid to Bala by cheque ₹ 750 and received discount of ₹ 50	
13	Received from Chandra by cheque and deposited	2,000
15	Cash sales ₹ 800 and deposited into bank	
17	Purchased a vehicle and paid by cheque	10,000
19	Paid by cheque to Dharma ₹ 370 and received discount of ₹ 30.	
31	Paid rent through cheque	800



11. Following balances are extracted from the books of Nisarga and Co. on 31-3-2020. You are required to prepare Trading A/c. Profit and Loss A/c and a Balance Sheet as on that date :

Particulars	Amount (₹)	Particulars	Amount (₹)
Opening stock	500	Commission received	200
Bills receivable	2,250	Return outwards	250
Purchases	19,500	Trade expenses	100
Wages	1,400	Office fixtures	500
Insurance	550	Cash in hand	250
Sundry debtors	15,000	Cash @ bank	2,375
Carriage inward	400	Rent and taxes	550
Commission paid	400	Carriage outwards	725
Interest on capital	350	Sales	25,000
Stationery	225	Bills payable	1,500
Return inwards	650	Creditors	9,825
Capital	8,950		

Adjustment :

- 1) The closing stock was valued @ ₹ 12,500.
- 2) Wages were outstanding for the amount of ₹ 500.