Department of Hotel Management & Catering Technology
School of Management and Business Studies
Jamia Hamdard

Roll No...

Even Semester Examination - January 2024
BHM-II Semester
Subject Name: Accounting Skills for Hotel

Subject Code:BHM-206 **Duration: 3 Hour**
Max. Marks - 60

Section A - Short Answer(4X6=24)
Note: Attempt any Six Questions, All questions carry equal marks

Q1:What is Accounting? Explain any three objectives of it.
Q2: "Accounting is purely Quantitative in nature." In the context of this statement, write the limitations of Accounting.
Q3: Define the terms:-
a) Assets c) Trade Receivable
b) Liability d) Trade Payable
Q4: Give the difference between Bookkeeping and Accounting.
Q5:Explain the users of Accounting information.
Q6:What do you mean by financial statements? What are the objectives of preparing financial statements?
Q7: Give difference between Provision and Reserves.
Q8:Explain the golden rule of Personal Account,Real Account and Nominal Account with examples.
Q9:What do you mean by cash book? Explain the various types of cash books.

Section B-Long Answer *(12X3=36)*
Note: Attempt any Three Questions; All questions carry equal marks

Q1:From the following Balances of M/s Pawan Sales on 31/3/2023, prepare a Trading and Profit & Loss Account and a Balance Sheet as on that date.

Particulars	Amount(₹)	Particulars	Amount(₹)
Drawing	8,000	Sales	2,58,000
Capital	48,000	Return outwards	2,200
Creditors	80,000	Return Inwards	2,000

Debtors	1,26,000	Office salaries	18,000
Bill Receivable	10,000	Wages	8,000
Opening stock	90,000	Commission	9,000
Fixture and fittings	13,000	Trade Expenses	5,000
Cash in Hand	2,0000	Rent	4,400
Machinery	24,800	Discount Received	8,000
Bank Overdraft	10,000	Bills Payable	14,000
Purchases	1,00,000		

The Closing stock on 31.3.2023 was ₹1,04,000

Q2:On 1st April,2022, Hassan Sajjad Store Cash Book showed debit balances of Cash Rs.1,550 and Bank Rs. 13,575. During the month of April following business was transacted. You are required to prepare a Double column Cash Book?

April 2022

1. Purchased Office Type-Writer for Cash Rs. 750; Cash Sales Rs. 1,315
2. Deposited Cash Rs. 500 to bank.
3. Received from Hussain a cheque for Rs. 2,550 in part payment of his account (not deposited).
4. Paid by cheque for merchandise purchased worth Rs. 1,005
5. Deposited into the Bank the cheque received from Hussain.
6. Received from the customer a cheque for Rs. 775 in full settlement of his accounts (not deposited).
7. Sold merchandise to sweet Bros. for Rs 1,500 who paid by cheque which was deposited into bank.
8. Paid creditor Salman Rs. 915 by cheque.
9. Deposited into the Bank the cheque of a customer of worth Rs. 775 was dated 22nd April.
10. Paid wages by cash Rs. 500 and salary Rs. 1,000 by bank.
11. Drew from the Bank for Office use Rs. 250 and Personal use Rs. 150.

Q3: Prepare a purchases book from the following transactions of Sonu Electric Stores, New Delhi

2023,Jan.

Jan4, Bought from Malik dealers, Delhi, on credit :

100 Table fans @ 300 each

50 Tubelights @ 25 each

40 Electric irons @ 60 each

Trade discount 20%

Jan. 11 Purchased from Jawa Electric Store, Gaziabad, on credit:

20 Ceiling fans @ 500 each

50 Heaters @ 80 each

20 Mixy @ 1,000 each

Trade discount 10%

Jan. 14 Purchased from Jain Hind Traders, New Delhi on credit:

20 dozen Bulbs @50 per dozen

10 dozen Lamps @40 per dozen

Add : Packing charges Rs15

Jan. 25 Bought from Asha Electric Appliances, Faridabad

5 Washing machines@1,200 each, and paid in cash

Jan. 31 Bought from Babu Furniture House, on credit:

8 Chairs at Rs80 per chair

2 Tables at Rs500 per table

Q4: From the following balances extracted from the books of a trader, prepare Trial Balance as on 31st March, 2023.

Cash in hand 4,200

Drawing 18,000

Sales 1,05,000

Purchases 75,000

Carriage Inward 2,700

Salaries 12,000

Advertisement 2,400

Insurance 1,600

Furniture 7,500

Stock 18,600

Office Rent 2,000

Cash at Bank 16,800

Bills Receivable 18,000

Bills payable 16,000

Sundry debtors 24,600

Sundry creditors 32,400

Capital 50,000

Q5: Give difference between:-

a) Trading Account and Profit and Loss Account

b) Revenue Reserve and Capital Reserve

Q6: Explain the following Accounting Principles with examples:-

a) Going Concern Principle
b) Money Measurement Principle
c) Conservatism/Prudence Principle