

15U547

(Pages:3)

Name:

Reg. No.....

FIFTH SEMESTER UG DEGREE EXAMINATION, OCTOBER 2017

(CUCBCSS-UG)

CC15U HM5 D01-HOTEL ACCOUNTING

(Hotel Management - Open Course)

(2015 Admission Regular)

Time: Two Hours

Maximum: 40 Marks

PART A

Answer *all* questions, each carries 1 mark

1. ----- is a compulsory audit.
2. Goods sold on credit will be entered in ----- book.
3. Realization concept is also known as -----
4. ----- is a book of prime entry.
5. Sales journal is also known as----.

(5 x1=5 marks)

PART B

Answer *any five* questions. Each carries 2 marks

6. Who is an auditor?
7. What is statutory audit?
8. What do you meant by Contra entry?
9. Mr. A deposited Rs.10000 into bank , give journal entry
10. Define cost sheet
11. What do you meant by departmental accounting?

(5 x 2=10 marks)

PART C

Answer *any three* questions, each carries 5 marks

12. Journalise the following transactions
 - a) Mr. Varkey started business with cash Rs.5,00,000
 - b) Bought office furniture Rs.50,000
 - c) Purchased goods from Mr. Lal for cash Rs.1,00,000
 - d) Sold goods to Ravi Rs.10,000
 - e) Paid salary Rs.7,000

Turn over

13. The following trial balance has been prepared incorrectly. You are asked to prepare the Trial balance correctly

Heads of accounts	Debit balance (in Rs.)	Credit balance (in Rs)
Bank overdraft	280	-----
Cash in hand	-----	40
purchase return	80	-----
Sundry expenses	240	-----
Sales return	-----	160
Salaries	160	-----
purchases	560	-----
Sales	-----	880
Creditors	-----	240
Debtors	160	-----
Stock	-----	200
Plant	-----	400
Capital account	440	-----
Total	1920	1920

14. Distinguish between internal audit and statutory audit

15. Write a short note on

- Balance sheet
- Auditing
- Going concern concept
- Depreciation
- Petty cash book

(3 x 5=15 marks)

PART D

Answer any one question, carries 10 mark

16. Explain in detail Generally Accepted Accounting Principles and concepts.

17. The following trial balance of Kumar Mohan as on 31.12.2012

	Debit	Credit
Plant and machinery	45,000	
Freehold premises	55,000	
Stock 1.1.2006	36,500	
Salaries	7,600	
Purchases	65,000	
Sales		1,21,000
Furniture and fittings	6,000	
Carriage inwards	1,675	
Carriage outwards	1,315	
Sales return	2,400	
Purchase return		1,365
Discount received		635
Discount allowed	16,100	
Wages	41,000	
Sundry debtors	41,000	
Sundry creditors		28,800
Kumar's capital		1,10,000
Rent rates and taxes	1,430	
Advertisement	2,400	
Cash in hand	450	
Cash at bank	2,500	
Drawings	3,000	
Loan from Rajesh		26,000
Total	2,87,800	2,87,800

The stock on 31.12.2012 was valued at Rs.30000. Prepare Trading and Profit and loss account for the year ended 31.12.2012 and Balance sheet as on that
