

18U574

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Name:

Reg. No.....

FIFTH SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2020

(CUCBCSS-UG)

(Regular/Supplementary/Improvement)

CC15U HM5 D01 - HOTEL ACCOUNTING

(Catering science and Hotel Management - Open Course)

(2015 Admission onwards)

Time: Two Hours

Maximum: 40 Marks

Part A

Answer *all* questions. Each question carries 1 mark.

Fill in the Blanks:

1. _____ is the language of business.
2. Assets = Liabilities + _____
3. _____ is an entry that debits or credits at least three accounts in the general ledger.
4. _____ is a book of original entry in which miscellaneous credit transactions which do not fit in any other books are recorded.
5. _____ is an accounting book used for recording expenses which are small and of little value.

(5 x 1 = 5 Marks)

Part B

Answer any *five* questions. Each question carries 2 marks.

6. What is GAAP?
7. Define Journal.
8. What are Prepaid expenses?
9. What do you mean by Internal audit?
10. What is apportionment of expenses in departmental accounting?
11. What is Cost sheet?

(5 x 2 = 10 Marks)

Part C

Answer any *three* questions. Each question carries 5 marks.

12. Briefly explain the rules of debit and credit.
13. Differentiate Internal audit and Statutory audit.
14. Explain the features of food and beverage business.

15. From the following particulars, prepare a Profit & Loss Account for the year ending 31st December, 2017.

Gross Profit	21,05,000	Discount allowed	30,000
Trade Expenses	20,000	Lighting	7,800
Carriage on Sales	1,00,000	Commission Received	8,400
Office Salaries	1,58,000	Bad-debts	12,000
Postage & Telegram	7,200	Discount (Cr.)	6,000
Office Rent	75,00	Interest on Loan	22,000
Legal Charges	4,000	Stable Expenses	14,000
Audit Fee	16,000	Export Duty	23,000
Donation	11,000	Miscellaneous Receipts	5,000
Sundry Expenses	3,600	Unproductive Expenses	41,000
Selling Expenses	53,200	Travelling Expenses	25,000

(3 x 5 = 15 Marks)

Part D

Answer any *one* question. Each question carries 10 marks.

16. What is Departmental accounting? Explain the allocation and apportionment of expenses in departmental accounting.

17. Enter the following transactions in the Journal.

- Nov 10th - Mrs. Roy started business with 60,000
 11th - Bought furniture from Modern Furniture for 10,000
 12th - Purchased goods for cash 15,000
 13th - Purchased goods from B. Sen & Co for 30,000
 14th - Opened a bank account by depositing 16,000
 16th - Sold goods for cash 15,000
 17th - Purchased stationery for 1000 from Bharat Stationery Mart
 18th - Sold goods to Zahir Khan for 10,000
 19th - Bought machinery for 6,000 and payment made by cheque
 20th - Goods returned by Zahir Khan for 2,000
 21st - Payment to B.Sen & Co by cheque 5,000
 22nd - Withdrew from bank for personal use 3,000
 23rd - Interest paid through cheque 2,000
 24th - Withdrew from bank for office expenses 10,000
 26th - Cheque received from Zahir Khan 5,000
 27th - Paid electricity bill for 100
 29th - Cash sales for 6,000
 30th - Commission received by cheque 5,000

(1 x 10 =10 Marks)
