

19U574S

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Name:

Reg. No.....

FIFTH SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2021

(CUCBCSS-UG)

CC15U HM5 D01 - HOTEL ACCOUNTING

(Hotel Management & Catering science - Open Course)

(2015 to 2018 Admissions – Supplementary/Improvement)

Time: Two Hours

Maximum: 40 Marks

PART A

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

Fill in the blanks:

1. Sales = cost + -----
2. A trail balance is a -----
3. Sales return book records -----
4. ----- is the process of recording transaction in a journal
5. A person who owes money to the business is called -----

(5 × 1 = 5 Marks)

PART B

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

6. What is audit?
7. What do you mean by departmental accounting?
8. Give two examples of fixed assets.
9. Define accounting.
10. Rajlal commenced business with cash rs 10000. Give journal entry.
11. What is GAAP?

(5 × 2 = 10 Marks)

PART C

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

12. State golden rules of debit and credit.
13. What are subsidiary books? Mention any four of them.
14. Enter the following in Srinaths cash book.

2016	March 01	Balance of cash in hand Rs. 15,000
	March 08	Purchases goods for cash from X for Rs 3,200
	March 15	Sold goods for Rs 4,800 to Y
	March 20	Received commission Rs 650
	March 20	Paid commission Rs 550
	March 28	Paid to Shantaram on account Rs 7150
	March 31	Paid salary to the office clerk Rs 1000

15. What is meant by ledger? Give format of ledger.

(3 × 5 = 15 Marks)

PART D

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

16. The following were the balances s extracted from the books of Manish Gupta on 31 march 2016

	Rs.		Rs.
Capital	19000	Cash at bank	2600
Drawings	700	Salaries	800
Plant and machinery	12000	Repairs	190
Delivery vehicle	2600	Stock	1600
Sundry debtors	3600	Rent	450
Sundry creditors	2600	Manufacturing expense	150
Purchases	2000	Bills payable	2350
Sales	4200	Bad debts	500
Wages	800	Carriage	160

Prepare trading and profit and loss account and balance sheet as at march 31 2016, after meeting the following adjustments:

- (i) Closing stock was Rs 1600
- (ii) Depreciate plant and machinery at 10% and delivery vehicle at 15%
- (iii) Outstanding rent amount to Rs 50

17. Transactions of Ramesh for April are given below. Journalise them.

2016	April 01	Ramesh started Business with cash 100000
	April 02	Paid into bank 70000
	April 03	Bought goods for cash 5000
	April 04	Drew cash from bank for office 1000
	April 13	Sold goods to Krishna 1500
	April 20	Bought goods from Shyam 2250
	April 24	Received from Krishna 1500
	April 28	Paid cash to Shyam 2150
	April 30	Cash sales 8000
	April 30	Paid salary to Ram 3000

(1 × 10 = 10 Marks)
