

**21BHM2C6HF6**

**B.H.M. II Semester (NEP) Degree Examination,  
September/October - 2022  
HOTEL MANAGEMENT  
Hotel Financial Accounting**

Time : 3 Hours

Maximum Marks : 60

**SECTION - A**

1. Answer **any ten** of the following questions. Each question carries **one** marks.

**10x1=10**

- (a) Write any two limitations of accounting.
- (b) What is contra entry ?
- (c) Give two examples of fixed assets.
- (d) Draw the format of Journal.
- (e) State two objectives of trial balance.
- (f) What is Balance Sheet ?
- (g) Mention 2 types of subsidiary books.
- (h) Name two external users of accounting information.
- (i) What do you mean by Book keeping ?
- (j) Give the meaning of simple journal entry.
- (k) What is Depreciation ?
- (l) What is Cash Book ?

**SECTION - B**

Answer **any four** of the following questions. Each question carries **five** marks.

**4x5=20**

2. Write the rules of personal real and nominal accounts for debiting and crediting.
3. Briefly explain the various types of accounts under English system with examples.
4. Explain the advantages of accounting.
5. What is the difference between Journal and Ledger ?
6. Journalise the following transactions in the books of Anil. 2022.
  - Jan. 1 Anil Commenced business with cash ₹ 10,000.
  - Jan. 3 Bought furniture for cash ₹ 5,000.
  - Jan. 6 Sold goods for cash ₹ 600.
  - Jan. 12 Paid Salary to manager ₹ 2000.
  - Jan. 25 Paid Carriage ₹ 100.

**P.T.O.**

7. Enter the following in Sri Ganesh's Simple Cash Book 2021.
- |          |   |
|----------|---|
| April 1  | Balance of cash in hand ₹ 2,000                         |
| April 8  | Purchased goods for cash from 'X' for ₹ 500             |
| April 15 | Sold goods for ₹ 480 to 'Y' for cash                    |
| April 20 | Received commission ₹ 100                               |
| April 22 | Paid commission ₹ 90                                    |
| April 28 | Paid to Shantaram on account ₹ 700                      |
| April 30 | Paid Salary to office clerk ₹ 100 and office rent ₹ 500 |

### SECTION - C

Answer **any three** of the following questions. Each question carries **ten** marks. **3x10=30**

8. Explain the accounting concepts.
9. Explain the objectives of accounting what are the accounting conventions ?
10. What is Balance Sheet ? Explain the advantages of Balance Sheet.
11. Enter the following transactions in proper subsidiary books :

2021	₹
Jan 1 Bought goods from Anil	6,500
Jan 3 Sold goods to Basava	1,000
Jan 4 Allowance claimed from Anil for shortage	50
Jan 5 Sold goods to Chatterjee	1,500
Jan 6 Sold goods to Das	500
Jan 9 Bought goods from Elvin	1,000
Jan 10 Allowance granted to Das for shortage	40
Jan 11 Sold goods to Felix	800
Jan 12 Allowance granted to Chatterjee for overcharge	20
Jan 15 Sold goods to Govind	700
Jan 18 Sold goods to Hilary	600
Jan 20 Felix returned goods	50
Jan 22 Govind returned goods	40
Jan 23 Returned goods to Elvin	100
Jan 24 Purchased goods from Dinesh packing and delivery	800 50
Jan 25 Sold goods to Gurudas	500
Jan 26 Allowed Hilary for damaged goods	50
Jan 27 Received goods returned by Gurudas	20
Jan 28 Bought goods from Arjun less 5%	400
Jan 31 Sold goods to Manohar less 8% Delivery and cartage	100 10



12. From the following particulars, write an Analytical Petty Cash Book on the Imprest system.

2021

Jan 1	Received ₹ 500 for petty cash
Jan 3	Spent for postage ₹ 10
Jan 6	Taxi hire for secretary ₹ 50
Jan 8	Paid X & Co. ₹ 10
Jan 10	Ink & Stationery ₹ 60
Jan 11	Sent telegram ₹ 10
Jan 15	Entertainment expenses visitors ₹ 50
Jan 20	Paid for carriage ₹ 80
Jan 26	Tips paid to peons on Republic Day ₹ 50
Jan 30	Paid Telephone bill ₹ 100
Jan 31	Paid 'Y' and Co. ₹ 50
February 1	Imprest amount received from the cashier.

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