

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2015-2016

COURSE : 2nd Semester of 3-year B.Sc. in H&HA
SUBJECT : Accountancy
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

Q.1. What are Golden Rules of Accounts? Explain them with the help of a chart and examples.

OR

Explain any **five** accounting concepts and conventions with examples.

(10)

Q.2. Journalise the following transactions:

2004	Particulars	Amount (Rs.)
March 4	Ram started business with cash	4,00,000/-
March 5	Deposited into bank	20,000/-
March 6	Purchased furniture by paying cheque	25,000/-
March 6	Purchased machinery from Rajkamal Electricals	40,000/-
March 8	Loan given to Mahesh by cheque	50,000/-
March 10	Goods purchased from Mohan	70,000/-
March 11	Paid to Mohan in full settlement	69,500/-
March 20	Sold goods to Vinod, Trade Discount 15%	30,000/-
March 21	Purchased computer from Ram Electronics on credit	45,000/-
March 31	Cash received from Vinod	25,000/-

OR

Explain the process of journalizing and journal book with the formats.

(10)

Q.3. Explain Bank Reconciliation Statement. What are the causes for the difference between Cashbook and Passbook?

(10)

Q.4. What is Capital and Revenue Expenditure? Explain with examples.

(5)

Q.5. Prepare the accounts of Jaiswal and Co. from the following information:

2004	Particulars	Amount (Rs.)
Dec 1	Balance due from Jaiswal & Co.	10,000/-
Dec 4	Cash sales to Jaiswal & co.	4,000/-
Dec 8	Bought furniture from Jaiswal & Co.	20,000/-
Dec12	Jaiswal & Co. purchased goods from us	6,000/-
Dec15	Jaiswal & Co. returned goods	400/-
Dec20	Jaiswal and Co. settled his accounts by cheque and received discount	300/-

(10)

Q.6. Enter the following in subsidiary books:

2004	Particulars	Amount (Rs.)
Feb 1	Sold goods to Gopal Traders	3,300/-
Feb 3	Sold goods to Hari & Co.	16,200/-
Feb 8	Goods returned by Gopal Traders	50/-
Feb12	Sold goods to Krishna	14,200/-
Feb15	Goods returned by Hari & Co.	200/-
Feb18	Sold goods to Sairam	1,500/-
Feb20	Goods returned by Krishna	300/-
Feb28	Goods returned by Sairam	1,500/-

OR

Explain the sub-division of a journal. Give all the formats of subsidiary books and explain each.

(10)

Q.7. Prepare a three column cash book for recording the following transactions:

2011	Particulars	Amount (Rs.)
March 1	Cash in hand	10,000/-
March 1	Cash at bank	8,000/-
March 2	Sold goods for cash with cash discount @10%	6,000/-
March 5	Paid by cheque for direct purchases	1,500/-
March 7	Paid rent in cash	1,000/-
March 9	Deposited cash into bank	2,000/-
March 10	Received cheque from Arun after a discount of Rs.100/-	900/-
March 11	Received commission in cash	700/-
March 12	The cheque received from Arun was dishonoured	900/-
March 14	Paid cash wages	100/-

(10)

Q.8. Prepare a Trading, Profit & Loss Account and Balance Sheet from the following Trial Balance adjustments:

- (i) Closing stock valued at 40,000/-
- (ii) Depreciate furniture and fixture @10%, plant and machinery @20%
- (iii) Wages outstanding 2,000/-
- (iv) Salaries prepaid 1,000/-

Particulars	Debit (Rs.)	Credit (Rs.)
Sales		1,00,000/-
Capital		2,00,000/-
Furniture & fixtures	50,000/-	
Plant & Machinery	80,000/-	
Debtors	30,000/-	
Creditors		20,000/-
Bank Overdrafts		10,000/-
Purchase	20,000/-	
Wages	10,000/-	
Cash in hand	20,000/-	
Power & fuel	9,000/-	
Carriage outwards	6,000/-	
Rent	20,000/-	
Electricity	5,000/-	
Advertisement	15,000/-	
Salary	10,000/-	
Drawings	45,000/-	
Opening Stock	10,000/-	
	3,30,000/-	3,30,000/-

(20)

Q.9. What is Trial Balance? Explain the methods of preparing Trial Balance.

OR

What is Trial balance? Explain what are the advantages of Trial Balance.

(10)

Q.10. State True or False:

- (a) Petty cash book is called as subsidiary book and ledger account.
- (b) Discount allowed is a loss.
- (c) Real account says debit the receiver credit the giver.
- (d) Outstanding salary is a liability.
- (e) Every transaction has minimum two accounts.

(5)
