

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA  
**ACADEMIC YEAR 2017-2018**

COURSE : 2<sup>nd</sup> 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. Define Double Entry System. Describe its features and advantages.

**OR**

Define Bank Reconciliation Statement. Describe the reasons for difference of balance between Cash Book and Pass Book.

(10)

Q.2. Enter the following transactions in the Journal:

Month	Particulars
January 01	Mr. Amit started business with Rs.6,00,000/-
January 10	Bought furniture from Modern Furniture for Rs.20,000/-
January 11	Purchased goods for cash Rs.15,000/-
January 12	Purchased goods from Roy & Co. for Rs.50,000/-
January 14	Opened a bank account by depositing Rs.75,000/-
January 15	Sold goods for cash Rs.25,000/-
January 17	Purchased stationery for Rs.1,000/- from stationery mart
January 18	Sold goods to Rahul for Rs.10,000/-
January 19	Bought machinery for Rs.10,000/- and payment made by cheque
January 20	Goods returned by Rahul for Rs.2,000/-
January 21	Payment to Roy & Co. by cheque Rs.15,000/-
January 22	Withdrew from bank for personal use Rs.30,000/-
January 23	Interest paid through cheque Rs.2,000/-
January 24	Withdrew from bank for office expenses Rs.10,000/-
January 25	Cheque received from Rahul Rs.5,000/-
January 27	Paid electricity bill for Rs.1,000/-
January 29	Cash sales for Rs.60,000/-
January 30	Commission received by cheque Rs.5,000/-

(10)

Q.3. From the following Trial Balance of M/s. Kumar Enterprises, prepare Trading A/c, Profit & Loss A/c and the Balance Sheet for the year ended 31<sup>st</sup> December 2016:

Dr. Balance	Amount (Rs)	Cr. Balance	Amount (Rs.)
Opening stock	20,000/-	Sales	2,70,000/-
Purchases	80,000/-	Purchase return	4,000/-
Sales return	6,000/-	Discount	5,200/-
Carriage inwards	3,600/-	Sundry creditors	25,000/-
Carriage outwards	800/-	Bills payable	1,800/-
Wages	42,000/-	Capital	75,000/-
Salaries	27,500/-		
Plant & Machinery	90,000/-		
Furniture	8,000/-		
Sundry debtors	52,000/-		
Bills receivable	2,500/-		
Cash in hand	6,300/-		
Travelling expenses	3,700/-		
Lighting (factory)	1,400/-		
Rent & taxes	7,200/-		
General expenses	10,500/-		
Insurance	1,500/-		
Drawings	18,000/-		
	<b>3,81,000/-</b>		<b>3,81,000/-</b>

Adjustments:

- (i) Stock on 31<sup>st</sup> December 1993 was valued at Rs.24,000/-
- (ii) Wages outstanding amounted to Rs.3,000/-
- (iii) Salaries outstanding amounted to Rs.2,500/-
- (iv) Prepaid insurance amounted to Rs.300/-
- (v) Provide depreciation on plant and machinery at 5% and on furniture at 20%.

(20)

Q.4. Explain the term 'Journal' and its advantages.

**OR**

What is Accounting? Explain the importance of accounting.

(10)

Q.5. Write short notes on **any five**:

- |                     |                  |
|---------------------|------------------|
| (a) Tangible Assets | (b) Contra Entry |
| (c) Debtors         | (d) Revenue      |
| (e) Capital         | (f) Depreciation |

(5x2=10)

Q.6. From the following particulars, prepare Three Column Cash Book:

2017	Particulars	Amount (Rs.)
April 1	Started business with cash	1,00,000/-
April 3	Opened a bank current account with SBI	60,000/-
April 6	Brought goods from Ashok	15,000/-
April 8	Paid Ashok by cheque and received discount	14,700/- 300/-
April 10	Sold goods to Mohan for cash and On credit	10,000/- 22,000/-
April 12	Received cheque from Mohan and Allowed discount	21,400/- 600/-
April 13	Cheque of Mohan deposited into bank	
April 15	Paid electricity charges and Rent	1,100/- 2,000/-
April 17	Received a cheque from Gopal for Rs.6,800/- in full settlement of his account Rs.7,000/-	
April 19	Endorsed the cheque of Gopal in favour of our creditor Amar	
April 23	Withdrew cash from bank for office use and for personal use	5,000/- 3,500/-
April 25	Bought a machine from Raman. He was paid by cheque	9,000/-
April 26	Paid carriage of machine and Installation charges	300/- 700/-
April 29	Bank allowed interest and Bank charges	800/- 200/-

(10)

Q.7. Differentiate between (**any two**):

- Capital Expenditure and Revenue Expenditure
- Gross Profit and Net Profit
- Cash Discount and Trade Discount

(2x5=10)

**OR**

Explain the meaning and purpose of preparing Final Accounts.

(10)

Q.8. Explain the types of Cash Book with specimen format.

**OR**

Explain **any five** accounting concepts.

(10)

Q.9. Journalise the following transactions and post them to the ledger:

Month	Particulars
January 01	Mohit started business with a capital of Rs.75,000/-
January 01	Purchased goods from Manu on credit Rs.25,000/-
January 02	Sold goods to Raunak Rs.20,000/-
January 03	Purchased goods from Meenu Rs.5,000/-
January 04	Sold goods to Tanu for cash Rs.16,000/-
January 05	Goods returned to Manu Rs.2,000/-
January 06	Bought furniture for Rs.15,000/-
January 07	Bought goods from Vinay Rs.12,000/-
January 08	Cash paid to Manu Rs.10,000/-
January 09	Sold goods to Jane Rs.13,500/-
January 10	Goods returned from Raunak Rs.3,000/-
January 11	Cash received from Jane Rs.5,500/-
January 12	Goods taken by Mohit for domestic use Rs.3,000/-
January 13	Returned goods to Vinay Rs.1,000/-
January 14	Cash received from Raunak Rs.12,000/-
January 15	Bought machinery for Rs.18,000/-
January 17	Cash paid for the purchase of bicycle for Mohit's son Rs.1,500/-
January 19	Cash sales Rs.15,000/-
January 20	Cash purchases Rs.13,500/-

(10)

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