

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA  
ACADEMIC YEAR 2018-2019

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. What is Trial Balance? Explain the advantages of Trial Balance.

**OR**

Explain the three types of accounts with examples. Give their respective golden rules of journalizing the transactions.

(10)

Q.2. Explain the meaning and purpose of preparing final accounts.

(10)

**OR**

Differentiate between the following (**any two**):

(a) Debtors and creditors

(b)

Cash book and petty cash book

(c)

Reserve and revenue

(2x5=10)

Q.3. What is capital and revenue expenditure? Explain with examples.

**OR**

What is accounting? Explain the objectives of accounting.

(10)

Q.4. Journalise the following transactions:

Date	Particulars	Rupees
January 1	Capital paid into bank	3,00,000/-
January 1	Bought stationery for cash	400/-
January 2	Bought goods for cash	25,000/-
January 5	Sold goods for cash	10,000/-
January 6	Bought office furniture from Mahendra Bros.	40,000/-
January 11	Sold goods to Jacob	12,000/-
January 12	Received cheque from Jacob	12,000/-
January 14	Paid Mahendra Bros. by cheque	40,000/-
January 16	Sold goods to Ramesh & Co.	5,000/-
January 20	Bought from S.Seth & Bros.	15,000/-
January 23	Bought goods for cash from S.Narain & Co.	22,000/-
January 24	Sold goods to P.Prakash	17,000/-
January 26	Ramesh & Co. Paid on account	2,500/-
January 28	Paid S.Seth & Bros. by cheque in full settlement	14,800/-
January 31	Paid salaries	2,800/-

(10)

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

(a) Goodwill

(b)

Closing stock

(c)

Net profit

(d) Cash discount

(e)

Contingent liability

(f)

Depreciation

(5x2=10)

Q.6. Define Bank Reconciliation Statement and list the cause of difference in the cash book and pass book balances.

**OR**

What is the meaning of Journal? Explain the contents of journal format and show how posting is done in it by any two imaginary transactions.

(10)

Q.7. Enter the following transactions in a three column cash book:

2011	Particulars	Rupees
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. Enter the following transaction in the Purchase Book of M/s. Raj Electrical Store:

2018 April 2	Purchased goods from Surya Electrical: 200 Tubelights @ Rs.350/- each 50 table fans @ Rs.900/- each 20 heaters @ Rs.1,000/- each Trade discount 15%
April 10	Bought goods from New Light Traders: 20 table fans @ Rs.1,500/- each 40 ceiling fans @ Rs.1,500/- each 10 electric irons @ Rs.700/- each Trade discount 20% Sales tax 8%
April 20	Purchased goods from Hardeep Electricals on credit: 120 dozen bulbs @ Rs.80/- per dozen Trade discount 10%
April 22	Bought goods from Sunny electricals: 5 electric irons @ Rs.550/- each
April 28	Bought goods from Furniture house on credit: 12 chairs @ Rs.1,000/- each 2 tables @ Rs.1,500/- each

(10)

Q.9. 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/-	
	<b>3,30,000/-</b>	<b>3,30,000/-</b>

(20)

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