



**JZ-010-004505**

Seat No. \_\_\_\_\_

**B. H. T. M. (Sem. V) (CBCS) Examination**

**October - 2019**

**5.5 : Hotel Accounts\*\*\***

*(Old Course)*

**Faculty Code : 010**

**Subject Code : 004505**

Time : 2.30 Hours]

[Total Marks : 70

- Instructions :** (1) Attempt any five questions.  
(2) Students are permitted to use simple calculators.

**1** Enumerate all the accounting concepts. Explain any seven 14  
of them in detail in around 700 words.

**2** What is journalising? Draw a format of the journal. 14  
Explain the process of journalising and also indicate  
the role of English grammar therein.

**3** Ledgerise the following from the Columnar (Analytical) 14  
Sales Book :

	Month:	May 2016				Folio	3
Date	Bill No.	Customer's Name	LF	Total	Pizza	Burger	Sandwich
21	43	Hiren	17	800	400	—	400
22	44	Nishi	18	1,300	300	700	300
23	45	Ankit	19	2,100	—	700	1,400
31			Total	4,200	700	1,400	2,100
				LF	44	45	46

- 4 Record the following transactions in the two columnar cash book of Joyal Dairy Den. 14

Date	Particulars
01-04-2016	Balance-cash Rs. 500/- and Bank Rs. 6,000/-
02-04-2016	Received from Dhaivat Corporation Rs. 900/-
05-04-2016	Purchased furniture from Neha Works and paid Rs. 1,600/- by cheque
06-04-2016	Cash Sales Rs. 400/-
08-04-2016	Received from Suresh Depot a cheque of Rs. 400/-
15-04-2016	Deposited cash into bank Rs. 1,000/-
18-04-2016	Purchased goods from Kapil Traders for cash Rs. 700/-
20-04-2016	Received Commission by cheque Rs. 1,200/-
23-04-2016	Sold goods and received Rs. 800/- by cheque.
24-04-2016	Withdrew cash for office use Rs. 1,500/-
28-04-2016	Purchased machinery from Biren Brothers and paid Rs. 1900/- by cheque.
30-04-2016	Paid Dhananjay Traders a cheque of Rs. 2300/-

- 5 From the following balances for the year ended 31-03-2016 of Hotel Silver Sand, prepare a trial balance. 14

Account	Amount	Account	Amount
Capital	1,65,000	Room Sales	3,92,140
Office upkeep	19,860	Food Sales	2,50,000
Equipments	68,400	Commission to Agent	3,210
Opening Stock	72,940	Loan	85,000
Purchases	2,92,620	Salaries and Wages	1,23,140
Commission Received	4,290	Travelling Expenses	32,760
Electricity	50,780	Gas, Fuel and Water	24,280
Interest on Loan	4,250	Insurance	2,220
Guest Supplies	2,940	Furniture and Fixtures	35,000
Carriage Inwards	4,310	Repairs to Equipment	3,980
Housekeeping Supplies	3,420	Restaurant Supplies	4,710
Discount Received	780	Bad Debts	10,000
Land and Building	1,00,000	Exhaust and	
Rent and Taxes	2,710	Air-conditioner	17,500
Creditors	19,710	Cash	26,000
Bills Receivable	6,860	Agent's Commission	2,840
		Bad Debts Written off	2,190

- 6 From the trial balance given below, prepare Trading and Profit and Loss Account for the year ended 31-03-2016 and balance sheet as on that date : 14

Account	Debit	Account	Credit
Plant and Machinery	10,000	Capital	27,000
Land and Building	12,000	Creditors	8,000
Salaries	1,300	Miscellaneous Income	500
Electricity Expense	700	Sales	18,000
Wages	500		
Carriage Inwards	50		
Debtors	9,000		
Cash	900		
Discount	150		
Rent	200		
Stationary and Printing	125		
Bad Debts	175		
Office Expense	400		
Purchase	14,000		
Furniture	4,000		
<b>Total</b>	<b>53,500</b>	<b>Total</b>	<b>53,500</b>

**Adjustments :**

- (a) Closing Stock is Rupees 5800/-.
- (b) Electricity bill of Rupees 350/- is unpaid.
- (c) Depreciate Plant and Machinery by 10% and Furniture by 5%.
- (d) Depreciate Land and Building by 5%.
- (e) Prepaid Salaries are 200/-.