



QP CODE: 24026937



24026937

Reg No :

Name :

**B.Sc DEGREE (CBCS) REGULAR / IMPROVEMENT / REAPPEARANCE
EXAMINATIONS, OCTOBER 2024**

Third Semester

B.Sc Culinary Arts and Catering Technology (2017 - 2019 Admissions)B.Sc Hotel Management and
Culinary Arts (2020 Admission Onwards)

COMPLEMENTARY COURSE - CU3CMT11 - HOTEL ACCOUNTANCY

2017 Admission Onwards

7DFE8EA2

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. Accountancy.
2. What is cost accounting?
3. Explain importance of accounting in hotel industry.
4. Explain about accounting equation.
5. Narration.
6. Compound Journal Entry.
7. Explain balance of an account.
8. What is bad debt?
9. Explain Single coloumn cashbook.
10. Define trial balance.
11. Define net profit.
12. Define depreciation.

(10×2=20)





Part B

Answer any **six** questions.

Each question carries **5** marks.

13. Explain the advantages of accounting.
14. Differentiate between cash system and accrual system of accounting.
15. Explain the various accounting concept.
16. What are the utilities of ledger?
17. State the difference between profit & loss account and balance sheet.
18. From the following balances prepare trading account. Opening stock 5,700 Purchases 1,58,000 Purchase return 900 Sales 2,62,000 Sales return 600 Closing stock was valued at Rs. 8,600.
19. From the following information prepare P & L account for the year ended 31.03.2014:
Gross profit 5,25,000 Rent 10,000 Interest on loan 5,000 Distribution charges 2,500 Bad debt 2,200 Commission received 5,000 Insurance 2,000 Salary 1,00,000 Depreciation 5,000 Office expenses 1,500 Salesman salary 8,000 Printing and stationary 500 Discount received 2,000 Advertising 9,000.
20. Make a BRS of Mr.Udayan from the following particulars: a) Balance as per cash book Rs.1,500 b)Cheque deposited but not cleared Rs. 100 c) Cheque issued but not presented for payment Rs. 150 d) Interest allowed by the bank Rs 20.
21. Differentiate between capital expenditure and revenue expenditure.

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.

22. Explain about the need and scope of accounting.
23. Describe the different types of accounts with examples and state its rules.
24. Journalise the following transactions in the books of Mr.Vijay: 2014 Sept.1 Vijay started his business with the following assets and liabilities: Cash Rs.50,000 Stock Rs.60,000 Furniture Rs.40,000 Computer Rs. 20,000 Debtors Rs. 30,000 Creditors Rs. 50,000 2 Bought goods for cash Rs. 25,000 5 Sold goods for cash Rs. 75,000 10 Paid rent Rs. 10,000 10 Paid salary Rs. 15,000 15 Paid into bank Rs. 5,000 16 Withdrew from bank Rs. 3,000 22 Paid electric charges Rs. 2000 28 Received commission Rs.1,000.





25. From the following trial balance of Mr. Ram Prepare the final accounts as on 31.12.2015
- | Debit balances | Credit Balances |
|----------------------------|------------------------|
| Interest 1750 | Capital 20000 |
| Rent 1325 | Loan on Mortgage 15000 |
| Tax ,Insurance 1075 | Creditors 10500 |
| Machinery 10000 | Bank(Credit)3450 |
| Debtors 20000 | Bills payable 2000 |
| Bills receivable 4500 | Sales 68000 |
| Land 20000 | Commission earned 200 |
| Purchases 31000 | Wages 15300 |
| Openi stock 4500 | Salaries 3600 |
| Loose tools 2000 | Cash in hand 1500 |
| Stationary & printing 1250 | Trade expenses 1350 |
| Total 119150 | |
- 119150 Closing stock valued @ Rs.42000.

(2×15=30)

