

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2013-2014

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. Journalise the following transaction:

2014

- April 1 Rama started business with cash ₹2,00,000/-, Goods ₹50,000/- and Motorcar ₹2,50,000/-
- April 2 Deposited into bank ₹50,000/-
- April 5 Received a cheque of ₹10,000/- from Vivek and deposited to bank.
- April 8 Sold goods worth ₹30,000/- to Vivek on 10% Trade discount term.
- April 11 Goods purchased from Rahim ₹70,000/-
- April 18 Received from Vivek in full settlement of his account ₹25,000/-
- April 20 Paid to Rahim in full settlement ₹69,500/-
- April 28 Loan given to Ramesh by cheque ₹50,000/-
- April 29 Purchased computer from HCL computer ₹45,000/-
- April 30 Received a cheque of ₹5,000/- from Sita and paid to Gita.

OR

Explain in brief Double Entry System of Book Keeping with suitable examples. (10)

Q.2. Prepare the Ledger Account of Mahesh and balance it.

2014

- May 1 Opening balance ₹5,000/- (Debit).
- May 2 Mahesh purchased goods from us ₹2,000/-
- May 3 Received cash ₹1,800/- from Mahesh and discount allowed Rs.200/-
- May 5 Goods sold to Mahesh ₹5,000/-
- May 8 Purchased old typewriter from Mahesh for ₹1,000/-
- May 10 Received ₹8,800/- from Mahesh in full settlement of his account.

OR

Differentiate between Ledger and Journal. Give one ledger account, as an example. (10)

Q.3. Enter the following transactions in the three column cash book:

Year	Particulars	Amount in ₹
2014		
March 1	Opening cash balance and bank overdraft balance	10,000/- 5,000/-
March 3	Cash Sales	4,000/-
March 6	Purchased goods	2,000/-
March 8	Paid by cheque to Kamlesh	3,000/-
March 9	Salary paid to Anil by cheque	9,500/-
March 10	Paid to Ram and discount allowed by him	9,800/- 200/-
March 15	Deposited to bank	5,000/-
March 18	Received a cheque from Prakash	3,000/-
March 19	Paid rent	2,300/-
March 20	Deposited the cheque received from Prakash on 18 th March to bank.	
March 21	Withdraw cash ₹3,000/- from bank for personal use and ₹5,000/- for official purpose.	
March 23	Received from Gupta ₹1,680/- and discount allowed 20/-	
March 25	Received a cheque of ₹3,000/- from Ravi and endorsed to Hari.	

(15)

Q.4. Define Bank Reconciliation Statement and list the cause of difference in the cash book and pass book balances.

(10)

OR

Write short notes on (**any four**):

- | | |
|-------------------------------------|--------------------|
| (a) Capital expenditure | (b) Cash discount |
| (c) Fundamental accounting equation | (d) Compound entry |
| (e) Petty cash book | (f) Opening entry |

(4x 2 ½ =10)

Q.5. Explain in one or two lines (**any five**):

- | | | |
|---|-----------------------|-----------------------------|
| (a) Contra entry | (b) Debit note | (c) Deferred revenue |
| (d) Goodwill | (e) Marshaling | (f) Business entity concept |
| (g) Crossed cheque | (h) Intangible assets | (i) Contingent liability |
| (j) Double entry system of book keeping | | |

(5x2=10)

Q.6. **A** Differentiate between Capital Expenditure and Revenue Expenditure.

B State whether the following items are Capital, Revenue or Deferred Revenue Expenditure:

- (i) Purchase of stationery of ₹5,000/-.
- (ii) Purchase of motor car of ₹2,50,000/-.
- (iii) Payment of salary ₹15,000/-.
- (iv) Spent ₹5,00,000/- towards advertisement.
- (v) Payment of ₹10,000/- towards installation of a new machine.
- (vi) Paid ₹2,00,000/- towards repair and painting of building.
- (vii) Commission and brokerage paid for issue of shares Rs.50,000/-
- (viii) Legal expenses ₹1,00,000/- incurred at the time of purchase of an asset.
- (ix) Paid ₹5,000/- towards office expenses.
- (x) Paid ₹3,000/- towards conveyance charges

(5+10=15)

Q.7. Prepare a Trial Balance from the following:

Particulars	Amount in ₹
Capital	2,70,000/-
Interest allowed	11,880/-
Drawing	27,000/-
Octroi duty	21,600/-
Sales return	16,200/-
Purchase return	5,400/-
Commission received	2,700/-
Discount allowed	1,620/-
Loan	43,200/-
Repair & maintenance	59,400/-
Sales	7,02,000/-
Purchase	4,32,000/-
Cash	54,000/-
Bank overdraft	27,000/-
Creditors	32,400/-
Debtors	54,000/-
Furniture	27,000/-
Building	2,16,000/-
Machinery	1,62,000/-

(10)

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

Particulars	Dr. Amount in ₹	Cr. Amount in ₹
Opening Stock	20,000/-	
Raw materials	80,000/-	
Carriage inwards	2,000/-	
Commission received		5,000/-
Rent received		15,000/-
Wages	12,000/-	
Salaries	18,000/-	
Power and fuel	15,000/-	
Purchase return		5,000/-
Land and building	2,50,000/-	
Furniture and fixture	75,000/-	
Creditors		34,000/-
Bills payable		20,000/-
Long term loan		2,00,000/-
Capital		2,80,000/-
Administrative expenses	12,000/-	
Repair and maintenance expenses	15,000/-	
Marketing expenses	35,000/-	
Cash in hand	5,000/-	
Cash at bank	50,000/-	
Debtors	20,000/-	
Sales		2,50,000/-
Plant and machinery	2,00,000/-	
TOTAL:	8,09,000/-	8,09,000/-

Adjustments:

1. Closing stock is valued at ₹30,000/-.
2. Depreciate Land and Building @5%, Plant and Machinery @20% and Furniture and Fixture @10%.
3. Wages outstanding is ₹2,000/-

(5+5+10=20)
