

BACHELOR IN HOTEL MANAGEMENT (BIHM)

Term-End Examination

December, 2011

BHY-036 : HOTEL ACCOUNTING

Time : 3 hours

Maximum Marks : 100

Note : *Attempt any five questions*

1. Enter each transaction in the Double - Entry 20
accounts for the month of september, Balance out
the accounts and then extract a trial balance as
on 30 Sept . 2011

2011

- Sept - 1 - Opened business with Rs. 10 Crores
 cash
- Sept - 3 - Paid 8 crores into bank Account
- Sept - 7 - Bought Goods on credit from Ramlal
 Rs 3 Lacs & Mohan Rs 1 lac
- Sept - 12 - Sold Goods on credit to Rashmi
 Rs 1lac and Shanker Rs 2 lacs
- Sept -20 - Bought office furniture by paying
 through cheque Rs 35,000
- Sept -25 - Cash sales Rs 5 lacs

2. What are the two methods for recording pre-paid expenses 20
3. Write short notes on the following (any two) 10+10=20
- (a) Purchase allowance
 - (b) Purchase return
 - (c) Purchase discount.
4. (a) What are Creditor's account 10+10=20
- (b) What is the difference between Return outwards and Return inwards.
5. Enter the following amounts in the debtor and creditor accounts (do not open up the other accounts affected) and balance of the accounts at the end of the month. 20

2011

- Sept - 1** Sales on credit to Ram Rs 25000 and Mohan Rs 45000
- Sept - 4** Purchase made on Credit for Rs 1 Lac from D Ram
- Sept - 11** Goods returned from Mohan worth Rs 17,000.
- Sept - 24** Purchase made on credit for Rs 37000 from Shankar
- Sept - 25** Cheque received from Ram Rs 25000.
- Sept - 30** We returned goods to D. Ram worth Rs 50, 000.

6. (a) How much will be depreciation on furniture @ 12% for six months ending march 2012. **10+10=20**
- (b) Rs 25000/- cheque received has been deposited in the Bank on Sept. 26 but not yet cleared by Bank of Party. What will be treatment in Bank Reconciliation.
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