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**BMHMC 255**

**Credit Based IV Semester B.H.M. Degree Examination, September 2022**  
**HOTEL ACCOUNTING**

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) Question No. I is **compulsory**. Choose **any four** from the remaining.  
2) Question No. I carries **20** marks and remaining questions carry **15** marks **each**.

- I. On 31 December 2021, the following Trial Balance was extracted from the books of Krishna & Co. **20**

<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
Capital and Drawings	50,000	3,00,000
Sundry Debtors	2,00,000	—
Sundry Creditors	—	1,00,000
Loan on Mortgage	—	95,000
Interest on Loan	3,000	—
Cash in Hand	20,000	—
Provision for B.D.	—	7,000
Stock on 1-1-2020	68,000	—
Motor Vehicles	1,00,000	—
Cash at Bank	35,000	—
Land and Buildings	1,20,000	—
Bad Debts	5,000	—
Purchase Returns	80,000	—
Sales Returns	—	15,000
Carriage Outward	25,000	—
Carriage Inward	30,000	—
Salaries	90,000	—
Rent and Taxes	30,000	—
Advertising	35,000	—
Discount	—	5,000
General Exp.	34,000	—

P.T.O.



Bills Receivable	60,000	—
Bills Payable	—	20,000
Rent Received	—	3,000
Purchase and Sales	6,60,000	11,00,000
	<b>16,45,000</b>	<b>16,45,000</b>

Prepare Trading and Profit and Loss A/c for the year ended 31 December 2020 and Balance Sheet as on that date after making the following adjustment :

- Depreciation Land and Building 2.5% and Motor Vehicle at 20%.
- Salaries outstanding Rs. 7,000.
- Prepaid insurance Rs. 2,000.
- Provisions for bad debts is to be maintained at 5% on Sundry Debtors.
- Stock on 31-12-2021 was valued at Rs. 70,000.

II. Journalise the following transactions in the books of Lekha Hotel.

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**2022**

- March 1 Sold goods to Raman Rs. 40,000  
 ” 2 Bought goods for cash Rs. 10,000  
 ” 6 Paid for repairing machinery Rs. 500  
 ” 8 Drew for office use Rs. 5,000  
 ” 15 Paid for advertising Rs. 100  
 ” 20 Received loan from Chaya Rs. 2,000  
 ” 21 Purchased stationery Rs. 50 and paid rent Rs. 1,000  
 ” 24 Withdrew from bank for personal use Rs. 2,000  
 ” 27 Repaid part of bank loan in cash Rs. 10,000  
 ” 28 Bank charges Rs. 100

III. a) Prepare Trial Balance for the following balance as on 31-3-2022.

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<b>Balance</b>	<b>Rs.</b>
Capital	5,00,000
Opening Stock	75,000
Purchases	4,25,000
Salary and Wages	10,000
Depreciation	50,000
Purchase Return	15,000
Sales	6,20,000
Sales Return	20,000
Plant and Machinery	4,00,000
Debtors	1,50,000



Drawing	40,000
Travel Expenses	10,000
Creditors	2,20,000
Bills Receivable	80,000
Motor Vehicle	2,00,000
Cash in Hand	25,000
Investment	40,000
Bad Debts	6,000
Carriage	4,000
Closing Stock	65,000

b) Prepare a Personal A/c of Ram from the following transactions. **5**

**2022**

- June 1 Debit balance in Ram's A/c Rs. 10,000
- " 6 Sold goods to Ram for cash Rs. 16,000
- " 12 Sold goods to Ram Rs. 18,000
- " 16 Paid for postage and telegram Rs. 5,000
- " 17 Received cash from Ram Rs. 17,000 and allowed discount Rs. 300
- " 24 Received cheque from Ram Rs. 10,000
- " 25 Purchased goods from Ram on credit Rs. 24,000
- " 30 Paid cash to Ramesh Rs. 23,800 and discount allowed Rs. 200

IV. Enter the following transactions in three column cash book. **15**

**2022**

**January**

- 1 Cash in hand Rs. 14,000 and balance at bank Rs. 5,000
- 3 Cash sales Rs. 6,000
- 5 Paid into bank Rs. 7,000
- 6 Received a cheque for Rs. 700 from Suraj
- 8 Paid into bank Suraj's cheque
- 10 Paid to Anurag by cheque Rs. 980 in full settlement of his account of Rs. 1,000
- 11 Withdrew from bank for office Rs. 4,000
- 12 Cash sales Rs. 8,000
- 13 Received a cheque from John for Rs. 10,000 and paid it into bank
- 14 Paid commission to Ram by cheque Rs. 500
- 15 John's cheque dishonoured
- 29 Drew a cheque for Rs. 800 for personal use
- 30 Bank charges Rs. 20 and insurance premium Rs. 520 as shown in Pass Book.



V. Enter the following transaction in Subsidiary Books.

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**2022**

- January 1 Sold goods to Mr. Short Rs. 1,000  
" 3 Purchased goods from Mr. Stout Rs. 6,000  
" 4 Sold to Mr. Dwarf Rs. 4,000  
" 6 Purchased from Mr. Thin Rs. 10,000  
" 10 Returned to Mr. Stout Rs. 500  
" 14 Received goods returned by Mr. Short Rs. 400  
" 18 Granted the allowance claimed by Mr. Dwarf Rs. 300  
" 19 Returned damaged goods to Mr. Thin Rs. 200  
" 20 Purchased goods from Mr. Stout Rs. 4,000  
" 23 Bought of Mr. Thin Rs. 3,000  
" 26 Sold to Mr. Dwarf Rs. 6,000  
" 28 Returned goods to Mr. Thin Rs. 100  
" 29 Sold to Mr. Short Rs. 10,000  
" 30 Mr. Dwarf returned goods Rs. 300  
" 31 Mr. Short returned goods Rs. 100

VI. a) List out the various ledgers maintained by the hotel for recording their revenues.

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b) What is night audit ? What are the functions and responsibilities of a night auditor ?

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VII. Write a short note on (any 5) :

(5×3=15)

- a) REVPAR
  - b) Journalising and posting
  - c) Business entity concept
  - d) Invoice
  - e) Average room revenue
  - f) Contra entries
  - g) Food cost percentage.
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